



Monday, May 19, 2025
5:30 PM
City Council Chamber

CITY COUNCIL AGENDA

I. Call to Order

1. Roll Call
2. Pledge of Allegiance

II. Proclamations and Recognitions

III. Appearance of Citizens

Policy relative to Appearance of Citizens:

A 30-minute time period is provided for citizens to appear and express their views before the City Council. Each citizen speaking will be limited to one appearance of up to 3 minutes. No immediate response will be given by City Council or City staff members. Citizens are to give their documents (if any) to the Police Officer for distribution to the Council. When the Mayor determines that all persons wishing to speak in accordance with this policy have done so, members of the City Council and key staff may make comments.

IV. Approval of Minutes

1. Approval of Minutes of May 5, 2025 City Council Meeting

V. Unfinished Business

VI. New Business

1. Treasurer's Financial Report
2. Presentation of 2023 Audit Reports
3. An Ordinance Providing for the Issue and Sale of not to Exceed \$59,000,000 of General Obligation Refunding Bonds of the City and for the Levy and Collection of a Direct Annual Tax Sufficient for the Payment of the Principal of and Interest on Such Bonds
4. City Manager Update
5. Consent Calendar: Items on the Consent Agenda/Calendar are matters requiring City Council approval or acceptance, but which are routine and recurring in nature, are not controversial, are matters of limited discretion, and about which little or no discussion is anticipated. However, staff's assessment of what should be included on the Consent Agenda/Calendar can be in error. For this reason, any Consent Agenda/Calendar item can be removed from the Consent Agenda/Calendar by any member of the governing body, for any reason, without the need for

concurrence by any other governing body member. Items removed from the Consent Agenda/Calendar will be discussed and voted on separately from the remainder of the Consent Agenda/Calendar.

- A. Resolution Accepting the Bid and Authorizing the Execution of a Contract with Burdick Plumbing and Heating Co., Inc. for the Allen Bend Pump Station Improvement Project, City Project 2023-01
- B. Resolution Accepting the Bid and Authorizing the Execution of a Purchase Order with CDW-G for Cradlepoint Devices to Communicate with Remote Water Utility Sites
- C. Resolution Authorizing Assignment of the Professional Services Agreement with Northwater Consulting to Spheros Environmental
- D. Resolution Accepting the Bid and Authorizing the Execution of Purchase Orders for Lime Residual Removal with Metro-Ag, Inc. for the Years 2025 – 2030, Purchase #PUR2025-02
- E. Ordinance Annexing Territory 3035 Lakeland Road
- F. Ordinance Annexing Territory 2964 South Wheatland Road
- G. Ordinance Annexing Territory 2976 South Wheatland Road
- H. Ordinance Annexing Territory 3049 South Wheatland Road
- I. Resolution Approving Appointment - Electrical Commission
- J. Resolution Accepting a Proposal for Health Insurance Brokerage Services from First Mid Insurance Group
- K. Resolution Authorizing Action Regarding Unsafe Structures
- L. Ordinance Rezoning Property from R-3 Single Family Residence District to PD Planned Development District - 1077 West Grand Avenue
- M. Resolution Authorizing Accepting the Bid and Authorizing the Work of Door Replacement for Transit Facilities with B&B Glass

VII. Other Business

VIII. Adjournment

1. Monthly Reports, April, 2025

CITY COUNCIL MINUTES

Monday, May 5, 2025

On Monday, May 5, 2025, the City Council of the City of Decatur, Illinois, met in Regular Meeting at 5:30 p.m., in the Council Chamber, One Gary K. Anderson Plaza, Decatur, Illinois.

Consuelo Cruz, Ed Culp and David Horn were sworn into the office of City Councilman.

Mayor Julie Moore Wolfe presided, together with her being Council members Pat McDaniel, David Horn, Ed Culp, Dennis Cooper, Lisa Gregory and Consuelo Cruz. Mayor Moore Wolfe declared a quorum present.

City Manager Tim Gleason attended the meeting as well.

Mayor Moore Wolfe led the Pledge of Allegiance.

Mayor Moore Wolfe called for Appearance of Citizens.

The following citizens provided comments to the Council: Ayn Owens, Bret Robertson, Cherri Johnson and Kathy Williams.

Mayor Moore Wolfe called for approval of the minutes.

The minutes of April 21, 2025, City Council Meeting were presented. Councilwoman Gregory moved the minutes be approved as written; seconded by Councilman Culp and on call of the roll, Council members Pat McDaniel, David Horn, Ed Culp, Dennis Cooper, Lisa Gregory, Consuelo Cruz and Mayor Moore Wolfe voted aye. Mayor Moore Wolfe declared the motion carried.

This being the time set aside for Unfinished Business and there being none, Mayor Moore Wolfe called for New Business.

Mayor Moore Wolfe announced that the Resolution Accepting the Proposal and Authorizing the Execution of an Agreement for Professional Services for the FY2025 EPA Brownfields Assessment Grant between Fehr Graham and the City of Decatur was being pulled from the Council agenda.

R2025-181 Resolution Authorizing an Agreement between the City of Decatur and Axon Enterprise Inc for Equipment and Services for the Decatur Police Department, was presented. Councilwoman Gregory moved the Resolution do pass, seconded by Councilman Culp.

City Manager Gleason gave a brief overview of the Resolution.

Mr. Shane Brandel, Chief of Police, highlighted the benefits of the new equipment and addressed inquiries from Council members about the associated costs, the reasons for choosing a new system and potential grant opportunities.

Mr. Todd Koester, President of the Decatur Police Benevolent & Protective Association Labor Committee, spoke in support of the agreement.

Upon call of the roll, Council members Pat McDaniel, David Horn, Ed Culp, Dennis Cooper, Lisa Gregory and Mayor Moore Wolfe voted aye. Councilwoman Consuelo Cruz voted nay. Mayor Moore Wolfe declared the motion carried.

City Manager Gleason provided the City Manager update, congratulating newly elected Council member Consuelo Cruz and re-elected Council members Ed Culp and David Horn. City Manager Gleason welcomed several new hires including Andrew Clark, Transit Utility Worker, Laura Ryan, Office Support Representative and Police Patrol Officers, Cade Brown, Ashlan Bussman, Dionte Lewis, Johnathon Luttrell, Lindsey Novak, Thomas Russell, Joshua Scudder, Chris Tyhurst, Harry Vickers, David Williams and Kyle Zulkowski (lateral hire). City Manager Gleason announced that Chris Scott was promoted to Fire Lieutenant and Shelly Jones, Parking Enforcement Officer, was recognized for her retirement after 38 years with the City of Decatur. City Manager Gleason also recognized the retirements of Clifton Miller, Fire Lieutenant and Greg Bickers, Electrical Inspector and recognized Shane Brandel, Chief of Police, who will retire on May 9, 2025, after dedicating 28 years of service to the Decatur Police Department.

Shane Brandel, Chief of Police, spoke about his time with the Decatur Police Department and expressed gratitude to the city for the opportunity to serve.

Mayor Moore Wolfe extended her congratulations to Shane Brandel on his retirement on behalf of the City Council.

Mayor Moore Wolfe called for Consent Agenda Calendar Items A. through M. and asked if any Council member wished to remove an item from the Consent Agenda Calendar. No Council member wished to remove an item from the Consent Agenda Calendar. The Clerk read Items A. through G.:

R2025-182 Item A. Resolution Accepting the State of Illinois Joint Purchasing Holder Bid Price of Morrow Brothers Ford, Inc. for the Purchase of One Ford F-550 Truck
R2025-183 Item B. Resolution Authorizing an Amendment to the Agreement with Paul's Machine and Welding Corporation for Lake Decatur Dam North Sluice Gate Repairs
R2025-184 Item C. Resolution Authorizing a Supplemental Agreement for the Two-Year Sponsored Research Agreement with the Board of Trustees of the University of Illinois for Hydrologic, Sediment and Nutrient Monitoring of the Sand Creek Watershed
R2025-185 Item D. Resolution Authorizing Payment to Enviroserve, Inc. for Disposal of Hazardous Materials from the South Water Treatment Plant
2025-42 Item E. Ordinance Annexing Territory 2305 Highland Road
R2025-186 Item F. Resolution Accepting the Bid and Authorizing the Execution of a Contract with Entler Excavating Co., Inc. for 2025 Miscellaneous Sanitary & Storm Sewer Improvement Project, City Project 2025-09
R2025-187 Item G. Resolution Approving Expenditure of City Funds to Renew Hardware Maintenance for the NetApp Data Storage Arrays with Presidio Networked Solutions Group

Councilwoman Gregory moved Items A. through G. be approved by Omnibus Vote; seconded by Councilman Culp, and on call of the roll, Council members Pat McDaniel, David Horn, Ed Culp, Dennis Cooper, Lisa Gregory, Consuelo Cruz and Mayor Moore Wolfe voted aye. Mayor Moore Wolfe declared the motion carried.

With no other New Business, Mayor Moore Wolfe called for Other Business.

Mayor Moore Wolfe extended her congratulations to newly elected Council member, Consuelo Cruz and re-elected Council members Ed Culp and David Horn.

Council members expressed their appreciation to Shane Brandel for his dedicated service to the Decatur Police Department.

Councilman McDaniel thanked both the Decatur Police Department and the Illinois State Police for their efforts in enforcing traffic laws related to speeding and the use of cell phones.

Councilwoman Cruz and Councilman Horn emphasized the importance of collaboration and enhancing relationships with the Decatur School District.

Council members discussed the progress made in improving relationships with other government entities over the past few years.

Councilman Cooper requested updates on three ongoing projects brought up during Appearance of Citizens.

City Manager Gleason provided updates on the YWCA demolition and the Wee Folks Day Care Center and will have an update on the Garfield School site in the near future.

Councilman Horn requested that updates on the progress of strategic goals be provided quarterly.

There being no Other Business, Mayor Moore Wolfe called for Adjournment.

Councilwoman Gregory moved the regular City Council meeting be adjourned, seconded by Councilman Culp and upon call of the roll, Council members Pat McDaniel, David Horn, Ed Culp, Dennis Cooper, Lisa Gregory, Consuelo Cruz and Mayor Moore Wolfe voted aye. Mayor Moore Wolfe declared the motion carried.

Mayor Moore Wolfe declared the regular Council meeting adjourned at 6:12 p.m.

Approved _____
Kim Althoff
City Clerk



CITY OF DECATUR ILLINOIS

ONE GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523

Treasurers Financial Report April 2025

The Year in Play

The total revised budget for fiscal year 2025 authorizes \$311.2 million in expenditure, against \$309.0 million in authorized revenues.

The General Fund, as a part of the revised City budget, includes General Fund revenues of \$96.12 million and expenses of \$96.12 million.

City Financial Position

The City of Decatur ended March with a total cash position of \$96.6 million (excluding trust and agency funds earmarked for Police and Fire pensions) versus the cash position of \$91.3 million at the end of the month before.

City cash reserves are contained in Special Revenue funds (\$11.3 million), TIF Redevelopment funds (\$2.4 million), Capital funds (\$2.5 million), Debt Service fund (\$.5 million), Internal Service funds (\$8.6 million) and Enterprise funds (\$49.5 million), which are earmarked for specific purposes and not expendable to finance the cost of basic services provided to citizens and stakeholders.

City cash position reported in \$ millions, numbers may not add due to rounding

Fund Type	Feb-25	Mar-25	Apr-25	Comment
Special Revenue	12.1	10.1	11.3	Library, State MFT, Local MFT, Federal programs, etc.
TIF Redevelopment	2.5	2.4	2.4	Debt service and redevelopment agreement obligations
Capital	2.3	2.6	2.5	Capital funding available
Debt	0.5	0.5	0.5	Debt service obligations
Internal Service	8.8	8.4	8.6	Risk insurance, EE healthcare benefits, Fleet maintenance
Enterprise	45.3	45.8	49.5	Utilities – Water, Sewer, Storm Water, Transit, Recycling, Fiber
Non-General Fund	71.5	69.8	74.8	
General Fund	21.3	21.1	21.5	Basic services to citizens and stakeholders
Total City Cash	93.0	91.3	96.6	

The periodic changes in fund balance are explained by capital project transfers and debt-related transfers. The capital expenses occur at the beginning of the year, or episodically in large chunks as projects, debt payments, or purchases such as when vehicles come due. Revenue comes in monthly, so even though there is a balanced budget, fund balance will fluctuate periodically.

General Fund Position

Cash

The City General Fund ended the month with a cash position of \$21.2 million, or 83.3 days of cash reserve. The general fund 90-day reserve was calculated to be \$23.2 million for the FY2025 budget based on the policy of excluding capital expenses. The 90-day reserve was \$21.5 million in FY2024, based on a smaller expense budget.

The City has three funds (Transit, Central TIF, Grants) in a deficit cash position at the end of February, which will be reimbursed once Federal or State funding is received. The total deficit for these funds equals \$3.6 million. Transit grants receivables are \$3.2 million.

Funds with a negative cash balance are in effect funded by the General Fund since it represents unrestricted cash. In essence, the City's General Fund cash position is at \$17.8 million, or 69 days, as temporary loans are made to these funds.

Funding the grant cash deficits highlights the need for a 90-day cash policy to fund City initiatives. GFOA (Government Finance Officers Association) fund balance policy recommends governments consider their specific circumstances and suggests that 60 days cash would be a minimum cash reserve to maintain.¹ Also, Moody's rating agency looks for 25% to 35% of revenue for a cash reserve to maintain an Aa bond rating, which would require a cash reserve of \$22.5 million.²

General Fund

City General Fund position of revenue received versus expense incurred to date is as follows for the period.

Chart notes

1 – actual year-to-date general fund revenue and expense

2 – budget year-to-date general fund revenue and expense

3 – year-to-date percentage comparison of actual to budget

\$(000)	Year to Date(1)	Budget Target(2)	% vs Target(3)
Revenue	25,729	26,368	-2%
Expense	28,901	28,953	0%
Surplus	(3,172)	(2,585)	

Revenue Comments

¹ GFOA Best Practices "Fund Balance Guidelines for the General Fund" - <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>

² Moody's Ratings: Rating Methodology for US Cities and Counties - https://ma.moody's.com/rs/961-KCJ-308/images/PBM_1401434.pdf?version=0

- The revenue estimates are based upon the FY2024 actual collections. For example, if 10% of a revenue was received in FY2024 in a given month, the FY2025 budgeted amounts, with certain exceptions, are budgeted to come to 10% in that same month in FY2025.
- Local and state economic indicator taxes, distributed with a 1-3 month lag between merchant collection and distribution to the city.
- The State Income Tax amounts will need to be reviewed as the year progresses, but the state's monthly revenue briefing in March anticipates an increase due to tax payments on April 15th. These April payments won't be reflected until May or June due to processing time.
- The increase to the utility tax does not go into effect until April of FY2025, increases won't be reflected until May onwards.
- It is too early in the year to make any predictions concerning year end revenues.

General Fund Revenue

Year-to-date position of revenue vs. budget - Revenue numbers may not add due to rounding

GENERAL GOV TAXES	Actual YTD	Revised Budget YTD	vs Adopted Budget	% vs Budget
PROPERTY TAX	-	-	-	
MOBILE HOME PRIVELEGE TAX	-	-	-	
STATE SALES TAX	5,268,326	5,107,299	161,027	3%
TELEPHONE UTILITY TAX	374,251	352,141	22,110	6%
FOOD & BEVERAGE TAX	1,458,345	1,428,419	29,926	2%
HOTEL AND MOTEL TAX	392,133	355,667	36,465	9%
LOCAL SALES TAX	4,926,194	4,838,205	87,989	2%
AVIATION FUEL TAX	6,369	13,537	(7,168)	-113%
LOCAL USE TAX	678,676	978,105	(299,429)	-44%
AUTO RENTAL TAX	18,514	20,818	(2,304)	-12%
UTILITY TAX - ELECTRIC & GAS	1,880,453	2,001,426	(120,972)	-6%
VIDEO GAMING TAX	772,525	765,416	7,110	1%
CABLE TV TAX	193,954	242,217	(48,263)	-25%
Sub Total	15,969,739	16,103,249	(133,510)	-1%
GENERAL GOVERNMENT (INTERGOV)				
LOCAL REPLACEMENT TAX	15,501	24,601	(9,099)	-59%
STATE REPLACEMENT TAX	410,437	523,122	(112,685)	-27%
STATE INCOME TAX	4,253,947	4,614,554	(360,606)	-8%
FEDERAL GRANTS	49,639	17,106	32,533	66%
STATE GRANTS OR OTHER	18,038	284	17,753	
POLICE OT REIMBURSEMENTS	24,229	10,516	13,712	57%
CANNABIS TAX	37,546	41,556	(4,011)	-11%
OPIOID TREATMENT FUNDING	-	81,000	(81,000)	
ADDI REIMBURSEMENT	6,351	-	6,351	100%
Sub Total	4,815,687	5,312,739	(497,052)	-10%
GENERAL GOVERNMENT (SERVICE)				
Sub Total	3,219,535	3,211,625	7,910	0%
GENERAL GOV LICENSES/PERMITS				
Sub Total	320,764	168,230	152,534	48%
GENERAL GOV FINES/FEES				
Sub Total	332,831	343,997	(11,166)	-3%
GENERAL GOV OTHER				

Sub Total	1,071,098	1,228,310	(157,212)	-15%
General Fund Total (year-to-date)	25,729,654	26,368,150	(638,496)	-2%

Key Economic Driven General Fund Revenues vs. the Full Year Target

Key General Fund revenues supporting General Fund expenses are presented in the chart below depicting the full year budget, year-to-date revenue received, with comparison to the full year budget and prior year revenue receipt.

	2025 Budget	2025 YTD	YTD % of budget	2024 YTD	% Change year vs year
State Sales Tax (Gen Fund)	15,112,000	5,268,326	36.3%	4,827,626	9.1%
Local Sales Tax (Gen Fund)	14,414,000	4,926,194	35.8%	4,576,099	7.7%
State Income Tax	13,910,000	4,253,947	36.4%	3,972,986	7.1%
Utility Tax (Gas/Electric)	8,444,000	1,880,453	37.6%	1,750,041	7.5%
Food & Beverage Tax (Gen Fund)	4,478,000	1,458,345	31.9%	1,365,531	6.8%
Local Use Tax	2,690,000	678,676	22.5%	960,451	-29.3%
Video Gaming Tax	2,429,000	772,525	30.5%	749,085	3.1%
State/Local Replacement Tax (Gen Fund)	1,498,000	425,938	16.4%	693,502	-38.6%
Hotel & Motel Tax	1,438,000	392,133	29.6%	311,084	26.1%
Cable TV Tax	874,000	193,954	18.8%	230,279	-15.8%

General Fund Expense Comments

On a year-to-date basis, general fund spending is \$23.0 million of a \$96.126 million revised budget.

- Departments are at about 30-33% of their annual spend, for the first quarter of the year.
- It is too early in the year to make any predictions concerning year end expenses.
- \$3.1 million in transfers for capital, equipment and debt were made in January for projects in progress or equipment that arrived earlier than expected. An additional \$389,120 for replacement vehicles will be transferred in May.

Year-to-date position of expense vs. budget

Expense numbers may not add due to rounding

	Actual	Yearly Revised Budget	% of Budget
General Government	7,503,413	18,133,555	41%
Developmental Services	1,287,221	4,875,858	26%
Public Safety	16,508,489	61,490,984	27%
Public Works	3,616,470	11,625,603	31%
General Fund Expense	28,901,188	96,126,000	30%

Investments

City investments include approximately \$55.9 million in US Treasury Bonds and an additional \$11.5 million in the 2022 bond proceeds. The investment schedule provides the details of the investments. The investments are comprised of pooled cash and the 2022 bond proceeds. The 2022 bond will be divested out of U.S. Treasury Bonds in 2025 as the water capital projects are being completed in 2025 and early 2026 as intended with the bond proceeds.

The bond proceeds and pooled cash are invested in treasury bonds and are scheduled to mature over the next months to three years; the 2022 bond funds are in short term investments through 2025.

Investment instruments are in accordance with the City Investment Policy with interest rates maximized given available current marketplace investment returns.

Debt

Total debt at the start of FY2025:

- Total General Fund debt is \$21.2 million of General Obligation bonds and bank loans for vehicles.
- Total Water Fund debt is \$95.5 million for General Obligation bonds, a promissory note, and an IL EPA loan.
- Total Sewer Fund debt is \$30.2 million for IL EPA loans.
- Total Stormwater debt is \$2.5 million for an IL EPA loan.

All debt principal and interest payments are covered within the fiscal year operating plan and budget and are secured within the current cash flow operations of the city.

City-Wide Revenue Tracking

City-wide Revenue received during the reporting period is \$13.6 million, with \$70.6 million year-to-date. The total is 22.8% of the revised revenue budget of \$309 million.

Property Tax for FY2024

The certified levy is \$16,730,414 million, excluding TIF districts. The tax rate is 1.49036% (certified) of the (certified) EAV of \$1,122,575,182 with another \$34.54 million for the TIF districts. The City property tax levy is about 15.4% of the total property tax rate for City property owners.

The property tax revenues received by the City according to the tax levy in effect will provide the cash resources to fund City contributions to the Decatur Police Officers' and Decatur Firefighters' Pension Funds, fund City contributions to the operation of the Decatur Public Library, provide City funding for a portion of the General Obligation Bond debt payments, and provide funding for the City contribution to the Decatur Municipal Band.

The property tax revenues received in FY2025 provide for the pension funds, operation of the Library, debt payments and the Municipal Band. Only a portion of the city's operational costs are funded by property tax, which are more generally funded by a variety of other revenues such as state income and use taxes, or fees for service, as per the Water Fund.

City-Wide Expenditure Tracking

City-wide expenses during the reporting period were \$14.9 million and \$81.5 million year-to-date. The total is 26% of the annual revised expense budget of \$311.2 million.

Headcount Staffing Across all Funds

Full-time staffing level is 460 FTEs versus budget of 490 FTEs. There are 14 part-time and temporary employees.

Cash balances in funds of note are as follows with comment:

The Trust & Agency Fund balance is sequestered in the Decatur Police Officers' and Decatur Firefighters' Pension Funds and are not available for expenditure on other city operations.

Fund	Balance	Comment
Federal HOME	\$42,261	Federally approved programs
Federal CDBG	-\$8,538	Community Development Block Grant
State Drug Enforcement	\$423,323	Police programs
Federal Drug Enforcement	\$398,017	Police programs
Building Fund	\$147,238	R&M and capital of Library facility
Public Library	\$578,848	Operational fund of Library
Library Capital	\$202,275	Capital Expense requirements and cash reserves
Library Trust	\$47,004	Donations received in trust for specific purpose as defined by the donors and unavailable for other use
Local Roads and Streets	\$2,746,452	Street repairs and maintenance from the local fuel tax.
Motor Fuel Tax (state)	\$4,799,908	Street repairs and maintenance from the state fuel tax.
Community Revitalization	\$375,114	Revitalization initiatives.
Capital Project	\$2,171,593	Special project reserve is contained in this fund.
Equipment Replacement	\$411,726	Police, fire and public works capital requirements including vehicle replacements
Debt Fund	\$531,960	Debt payments on current debt issues
Fleet Maintenance	\$1,854,384	Repair and maintenance of City vehicle fleet
Risk Management	\$5,920,770	Cash reserves for ongoing business insurance costs including liability, property, & worker's compensation
Employee Insurance	\$709,444	Coverage for healthcare and other benefit expenses.
Public Transit	-\$4,243,433	Operational and capital funding of the transit system
Fiber Optics	\$622,029	City investment in the next phase of a fiber optic network
Storm Water	\$4,105,359	Balance and ongoing cash flow is sufficient to fund currently defined storm water projects
Sewer	\$15,086,628	Balance and ongoing cash flow is sufficient to fund currently defined sewer projects
Water Utility	\$6,653,538	Balance and ongoing cash flow is sufficient to fund currently defined water projects.
Water Capital	\$3,550,354	Capital projects
Water Reserve	\$6,023,979	Cash reserves for the enterprise funds.
2022 Water Bond Fund	\$13,888,475	Bond revenues in FY22, majority will be spent in 2025.
Grant	-\$467,718	Primarily reimbursement grants



Fiscal Period Ending

Apr-25

City of Decatur

Treasurer's Financial Report

Report Distribution:

***Mayor
City Council Members
City Manager
City Clerk
City Department Heads
Public Copy in Office of the City Clerk***

Prepared By:

Office of the City Treasurer

City of Decatur
Treasurer's Cash Report

Month of: Apr-25

<i>Fund</i>	<i>Fund Name</i>	<i>Opening Cash & Investments</i>	<i>Receipts</i>	<i>Disbursements</i>	<i>Balance Sheet Accts Activity</i>	<i>Investment Transfers</i>	<i>Ending Cash Balance</i>	<i>Investments</i>	<i>Total Cash & Investments</i>	<i>Interfund Loans (Borrowing)</i>
10	General Fund GENERAL FUND	21,198,787.59	6,137,675.05	5,835,629.12	7,813.77		21,508,647.29	0.00	21,508,647.29	0.00
14	Special Revenue Funds									
14	PAYROLL FUND	67,053.46	0.00	0.00	(452.00)		66,601.46		66,601.46	
16	COMMUNITY GRANT FUND	48,995.82	59,085.00	219,503.66	0.00		(111,422.84)		(111,422.84)	
17	HOME FUND	42,260.66	12,250.10	9,256.42	0.00		45,254.34		45,254.34	
18	CDBG FUND	(8,537.63)	555,324.09	371,298.51	0.00		175,487.95		175,487.95	
22	DUATS FUND	24,582.21	140.65	1,822.21	0.00		22,900.65		22,900.65	
25	STATE DRUG ENFORCEMENT	423,322.50	6,655.69	946.95	(1,725.31)		427,305.93		427,305.93	
26	DUI FINES AND FEES FUND	162,474.68	4,531.05	7,380.94	0.00		159,624.79		159,624.79	
27	POLICE LAB & PROGRAMS	193,980.52	357.47	35.90	0.00		194,302.09		194,302.09	
30	FEDERAL DRUG ENFORCEMENT	398,016.67	73.94	82,267.55	0.00		315,823.06		315,823.06	
34	BUILDING FUND	147,238.40	49,631.21	100,481.12	0.00		96,388.49		96,388.49	
35	LIBRARY FUND	578,847.84	152,276.92	370,899.38	0.00		360,225.38		360,225.38	
36	MUNICIPAL BAND FUND	65,947.07	1,878.40	7.00	0.00		67,818.47		67,818.47	
37	FOREIGN FIRE INSURANCE FUND	340,213.97	514.42	3,253.77	0.00		337,474.62		337,474.62	
42	LOCAL STREETS & ROADS	2,746,451.82	138,034.05	17,832.94	0.00		2,866,652.93		2,866,652.93	
46	MOTOR FUEL TAX FUND	4,799,907.73	990,026.56	138,853.75	0.00		5,651,080.54		5,651,080.54	
58	LIBRARY CAPITAL	202,274.89	35,540.22	33,876.93	0.00		203,938.18		203,938.18	
59	LIBRARY TRUST FUNDS	47,003.89	5,495.19	1,183.56	0.00		51,315.52		51,315.52	
84	COMMUNITY REVITALIZATION	375,113.84	32,051.48	120.97	0.00		407,044.35		407,044.35	
85	GRANT FUND	(467,717.53)	642,359.36	131,566.38	0.00		43,075.45		43,075.45	
	Total Special Revenue Funds	10,187,430.81	2,686,225.80	1,490,587.94	(2,177.31)	0.00	11,314,289.90	0.00	11,380,891.36	0.00
19	TIF & Redevelopment Funds									
19	OLDE TOWNE TIF FUND	0.00	0.00	0.00	0.00		0.00		0.00	
120	CENTRAL TIF	(227,325.37)	0.00	0.00	0.00		(227,325.37)		(227,325.37)	
21	WABASH CROSSING TIF	1,294,627.82	2,442.04	0.00	0.00		1,297,069.86		1,297,069.86	
23	EASTGATE TIF FUND	603,857.81	19,887.45	0.00	0.00		623,745.26		623,745.26	
24	SOUTHSIDE TIF FUND	314,385.72	579.72	0.00	0.00		314,965.44		314,965.44	
28	PINES SHOPPING CENTER TIF	117,459.57	3,285.57	0.00	0.00		120,745.14		120,745.14	
29	GRAND & OAKLAND TIF	317,035.81	6,310.06	0.00	0.00		323,345.87		323,345.87	
	Total TIF & Redevelpmnt Funds	2,420,041.36	32,504.84	0.00	0.00	0.00	2,452,546.20	0.00	2,452,546.20	0.00
40	Capital Funds									
40	PEG CAPITAL FUND	56,883.48	1,768.45	0.00	0.00		58,651.93		58,651.93	
45	CAPITAL PROJECT FUND	2,171,592.68	5,009.64	5,000.00	0.00		2,171,602.32		2,171,602.32	0.00
61	EQUIPMENT REPLACEMENT	411,726.19	390,417.10	486,746.03	0.00		315,397.26		315,397.26	
	Total Capital Funds	2,640,202.35	397,195.19	491,746.03	0.00	0.00	2,545,651.51	0.00	2,545,651.51	0.00

City of Decatur
Treasurer's Cash Report

Month of: Apr-25

<i>Fund</i>	<i>Fund Name</i>	<i>Opening Cash & Investments</i>	<i>Receipts</i>	<i>Disbursements</i>	<i>Balance Sheet Accts Activity</i>	<i>Investment Transfers</i>	<i>Ending Cash Balance</i>	<i>Investments</i>	<i>Total Cash & Investments</i>	<i>Interfund Loans (Borrowing)</i>
50	Debt Fund DEBT FUND	531,959.66	12,682.22	0.00	0.00		544,641.88		544,641.88	0.00
60	Internal Service Funds									
64	FLEET MAINTENANCE	1,854,384.37	294,821.92	171,308.97	0.00		1,977,897.32		1,977,897.32	
65	RISK MANAGEMENT	5,920,770.33	347,200.76	176,601.28	0.00		6,091,369.81		6,091,369.81	
	INSURANCE FUND	709,444.44	1,108,951.59	1,216,826.02	0.00		601,570.01		601,570.01	
	Total Internal Service Funds	8,484,599.14	1,750,974.27	1,564,736.27	0.00	0.00	8,670,837.14	0.00	8,670,837.14	0.00
70	Enterprise Funds									
77	TRANSIT	(4,243,432.93)	1,949,130.65	1,000,059.84	0.00		(3,294,362.12)		(3,294,362.12)	
78	FIBER OPTICS	622,029.21	7,382.56	13,588.84	0.00		615,822.93		615,822.93	
79	STORM WATER	4,105,359.46	275,525.56	130,675.71	0.00		4,250,209.31		4,250,209.31	
80	SEWER FUND	15,086,628.42	662,245.73	689,010.39	0.00		15,059,863.76		15,059,863.76	
81	WATER FUND	6,653,537.94	3,196,629.40	1,557,823.95	27,163.84		8,319,507.23		8,319,507.23	
86	WATER CAPITAL	3,550,354.13	1,043,367.20	146,589.28	0.00		4,447,132.05		4,447,132.05	0.00
88	WATER RESERVE	6,023,978.90	0.00	0.00	0.00		6,023,978.90		6,023,978.90	
89	RECYCLING PROGRAM	184,164.67	68,929.72	45,266.95	0.00		207,827.44		207,827.44	
	2022 WATER BOND FUND	13,888,475.49	14,367.60	28,275.87	0.00		2,381,414.94	11,493,152.28	13,874,567.22	
	Total Enterprise Funds	45,871,095.29	7,217,578.42	3,611,290.83	27,163.84	0.00	38,011,394.44	11,493,152.28	49,504,546.72	0.00
90	Trust & Agency Funds									
90	FIRE PENSION FUND CASH	2,486,910.32	191,232.60	894,830.20	13,578.95		1,796,891.67		1,796,891.67	
	FIRE PENSION INVESTMENTS	104,176,065.91	(2,318,167.77)	41,717.03	(12,678.95)			101,803,502.16	101,803,502.16	
	TOTAL FIRE PENSION	106,662,976.23	(2,126,935.17)	936,547.23	900.00	0.00	1,796,891.67	101,803,502.16	103,600,393.83	
91	POLICE PENSION FUND CASH	1,574,400.88	222,733.66	1,029,750.98	1,000.00		768,383.56		768,383.56	
91	POLICE PENSION INVESTMENTS	141,380,417.11	(2,729,900.78)	4,469.51	(1,000.00)			138,645,046.82	138,645,046.82	
	TOTAL FIRE PENSION	142,954,817.99	(2,507,167.12)	1,034,220.49	0.00	0.00	768,383.56	138,645,046.82	139,413,430.38	
	Total Trust & Agency Funds	249,617,794.22	(4,634,102.29)	1,970,767.72	900.00	0.00	2,565,275.23		243,013,824.21	0.00
Total City Funds		340,951,910.42	13,600,733.50	14,964,757.91	33,700.30	0.00	87,613,283.59	11,493,152.28	339,621,586.31	
Memorandum Items										
Pooled Cash Investments								56,296,000.68	56,296,000.68	
City Funds ex Trust & Agency		91,334,116.20	18,234,835.79	12,993,990.19	32,800.30	0.00	85,048,008.36	67,789,152.96	96,607,762.10	0.00

City of Decatur
City Treasurer's Financial Report
Grant Tracking Schedule

Period Ending: Apr-25

Grant ID		Div	Grant Name	Expiration	State	Federal	Status	Grant Amount
C2017	54	Executive/Police/Public Works	COMMUNITY VIOLENCE PREVENTION (TURNER)	6/30/2025	X		ACTIVE	1,000,000
		Executive	COMMUNITY VIOLENCE PREVENTION (TURNER) Cont'd	6/30/2025	X		ACTIVE	500,000
		Executive	DCEO 23-203058	7/31/2025	X		ACTIVE	3,000,000
		Executive	DCEO 23-203059	7/31/2025	X		ACTIVE	3,000,000
		Executive	USDA Forest Service Urban and Community Forestry Inflation Reduction Act	2028		X	ACTIVE	750,000
		Executive/Library	EECBG - Equipment Rebate Program	4/1/2025		X	ACTIVE	131,690
		Neighborhood Revitalization	B-17-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2024		X	ACTIVE	1,262,151
		Neighborhood Revitalization	B-18-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2025		X	ACTIVE	1,378,744
		Neighborhood Revitalization	B-19-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2026		X	ACTIVE	1,411,581
		Neighborhood Revitalization	B-20-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2027		X	ACTIVE	1,417,995
C2020	54	Neighborhood Revitalization	B-21-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2028		X	ACTIVE	1,420,946
C2021	54	Neighborhood Revitalization	B-21-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2028		X	ACTIVE	1,420,946
C2022	54	Neighborhood Revitalization	B-22-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2029		X	ACTIVE	1,374,790
C2023	54	Neighborhood Revitalization	B-23-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	9/1/2030		X	ACTIVE	1,319,714
CCV19	54	Neighborhood Revitalization	B-20-MW-17-0008 CDBG CARES ACT ALLOCATION	9/21/2026		X	ACTIVE	1,292,894
H2016	54	Neighborhood Revitalization	M-16-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2024		X	ACTIVE	327,118
H2017	54	Neighborhood Revitalization	M-17-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2025		X	ACTIVE	330,899
H2018	54	Neighborhood Revitalization	M-18-MC-17-0008 HOME INVESTMENT PARTNERSHIP	9/1/2026		X	ACTIVE	444,741
H2019	54	Neighborhood Revitalization	M-19-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2027		X	ACTIVE	425,163
H2020	54	Neighborhood Revitalization	M-20-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2028		X	ACTIVE	431,353
H2021	54	Neighborhood Revitalization	M-21-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2029		X	ACTIVE	413,549
H2022	54	Neighborhood Revitalization	M-22-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2030		X	ACTIVE	497,298
H2023	54	Neighborhood Revitalization	M-23-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2031		X	ACTIVE	466,119
H2024	54	Neighborhood Revitalization	M-24-MC-17-0203 HOME INVESTMENT PARTNERSHIP	9/1/2032		X	ACTIVE	372,082
HOME-AR	54	Neighborhood Revitalization	M-21-MP-17-0203 HOME - American Rescue Plan	9/30/2030		X	ACTIVE	1,497,384
HRAP	54	Neighborhood Revitalization	HOME REPAIR & ACCESSIBILITY PROGRAM	9/30/2030	X		ACTIVE	400,000
		Planning	BROWNFIELDS COMMUNITY-WIDE ASSESSMENT GRANT	9/30/2028		X	ACTIVE	500,000
	54	Planning	24-1009/1437-33246	12/31/2024	X	X	ACTIVE	430,038
	54	Planning	25-1009-1437-40509	12/31/2025	X	X	ACTIVE	502,783
	65	police	2021-23 BVP	12/31/2023		X	closed	28,400
	65	Police	2023-25 BVP	12/31/2025		X	ACTIVE	29,800
	65	Police	2024-26 BVP	12/31/2026		X	ACTIVE	20,439
	65	Police	15PBJA-21-GG-01457-JAGX	9/30/2024		X	closed	34,099
	65	Police	15PBJA-22-GG-02558-JAGX	9/30/2025		X	ACTIVE	36,081
	65	Police	ILETSB RECRUITMENT AND RETENTION GRANT	6/30/2025	X		ACTIVE	100,000
	65	Police	15PBJA-23-GG-03383-JAGX	9/30/2026		X	ACTIVE	42,876
	65	Police	BJA FY24 JAG LOCAL Opportunity: O-BJA-2024-172239 F	9/30/2027		X	SUBMITTED	58,510
	65	Police	202-24 IDOT Step	9/30/2024	X		closed	53,328
	65	Police	2024-25 IDOT Step	9/30/2025	X		ACTIVE	54,448
	65	Police	2024-26 BVP			X	ACTIVE	20,493
	65	Police	ILETSB RECRUITMENT AND RETENTION GRANT	6/30/2027	X		SUBMITTED	300,000
9334	82	Public Works	R-97-007-17 ILLINOIS JOBS NOW; BRUSH COLLEGE RD EXPENSION R-O-W		X		ACTIVE	2,006,014
9335	82	Public Works	IL COMPETITIVE FREIGHT PROGRAM-BRUSH COLLEGE/FAIRES PKWY GRADE SEP			X	ACTIVE	44,000,000
9336	82	Public Works	6WGY(165)-RAILROAD GRADE CROSSING PROTECTION FND GCPF BRUSH COLI	2025	X		ACTIVE	19,950,000
	82	Public Works	FRA CRISI			X	ACTIVE	2,000,000
	82	Public Works	STATE FUND COMMITMENT - BRUSH COLLEGE GRADE SEPERATION		X		ACTIVE	1,500,000
	82	Public Works	MULTIMODAL TRANSPORTATION BOND FUND (ICC)	2025	X		ACTIVE	6,000,000
	82	Public Works	Norfolk Southern	2025	X		ACTIVE	1,000,000
	82	Public Works	Lead Service Line Inventory	11/1/2024	X		ACTIVE	50,000
	83	Public Works	Lead Service Line Inventory (Round 4)	11/1/2025	X		ACTIVE	50,000
	82	Public Works	Public Water System Energy Efficiency Program	8/31/2026		X	SUBMITTED	500,000
	82	Public Works	Pride of the Prairie Food Waste Composting Plan	9/30/2025	X		ACTIVE	59,362
	82	Public Works	RCPP Project Lake Decatur Water Quality Inititative	4/12/2028		X	ACTIVE	2,314,935
	82	Public Works	Regional Site Readiness Program-Capital Ready	5/30/2026	X		ACTIVE	2,918,000
	82	Public Works	Regional Site Readiness Program-Planning	12/31/2025	X		ACTIVE	149,500
	82	Public Works	Rt 51 Lane Reduction/Multiuse Path/ITEP	7/16/1905		X		2,000,000
	82	Public Works	Section 319- Non-Point Pollution Control Financial Assistance Program	6/14/2025	X		ACTIVE	250,003
	700	Mass Transit	EV Readiness Plan	2/28/2025		X	ACTIVE	240,000
	700	Mass Transit	CAP-22-1176-ILL	4/1/2028	X		ACTIVE	1,000,000
	700	Mass Transit	CAP-22-1221-ILL	4/1/2028	X		ACTIVE	2,760,000
	700	Mass Transit	CAP-23-1257-ILL	11/30/2028	X		ACTIVE	3,750,000
	700	Mass Transit	CAP-23-1529-ILL	11/30/2028	X		ACTIVE	290,000
	700	Mass Transit	CAP-23-1528-ILL	11/30/2028		X	ACTIVE	1,850,000
SC20	700	Mass Transit	CAP-21-40-1141-ILL #pend CAPITAL GRANT	12/31/2025		X	ACTIVE	1,140,000
	700	Mass Transit	IL-2020-010-01	3/30/2025		X	ACTIVE	412,270
	700	Mass Transit	IL-2020-020-00	3/30/2027		X	ACTIVE	6,168,433
	700	Mass Transit	IL-2022-011-00	9/30/2027		X	ACTIVE	291,000
	700	Mass Transit	IL-2022-015-02	3/30/2027		X	ACTIVE	5,734,880
	700	Mass Transit	IL-2022-028-01	3/30/2028			ACTIVE	3,374,140
	700	Mass Transit	FTA FY2022 Low-No	3/30/2029			ACTIVE	16,800,000
	700	Mass Transit	FHWA 693JJ32440404 CFDA 20.939	3/30/2029		X	ACTIVE	300,000
	700	Mass Transit	Thriving Communities	3/30/2025		X	ACTIVE	
	700	Mass Transit	1274-2024-2	3/30/2029		X	ACTIVE	2,500,000
	700	Mass Transit	OP-25-47-IL Operating Grant	6/30/2028	X		ACTIVE	13,379,000
	700	Mass Transit	1274-2024-3	3/31/2028		X	ACTIVE	3,454,838
	700	Mass Transit	FY2022 CVP	6/30/2028	X		ACTIVE	796,000
	700	Mass Transit	FY24 IDOT SPF-Planning Grant for Intercity Bus & Rail		X		ACTIVE	220,000
	700	Mass Transit	24-DG-11094200-324	8/28/2029			ACTIVE	750,000
	700	Mass Transit	CFSA:532-10-3234 IL EPA CEJA	6/30/2030	X		ACTIVE	1,000,000
Total								178,035,881
Active								177,242,987

Pooled Cash

Account # 8051000942

Multiple Funds - Pooled Cash

Investment Instrument	Expect Int Income	Maturity Date	Coupon Rate	Yield at Purchase	Par Value Amount	Cost	Market Value	CP Interest Received	YTD Interest Received 2024	BTD Interest Received	CP Accrue/ Balance
US Treasury Bond	Jan-July	01/15/25	1.12500%	3.890%	-	-	-		16,903.13	45,188.48	0.00
US Treasury Bond	Feb - Aug	02/15/25	1.50000%	3.850%	-	-	-		9,375.00	35,583.56	0.00
US Treasury Bond	Mar - Sep	03/15/25	1.75000%	3.800%	-	-	-		10,937.50	43,215.01	0.00
US Treasury Bond	Mar - Sep	03/31/25	0.50000%	4.090%	-	-	-		4,562.50	18,250.00	0.00
US Treasury Bond	Apr-Oct	04/30/25	0.37500%	4.060%	-	-	-	2,343.75	2,343.75	9,400.90	0.00
US Treasury Bond	May - Nov	05/31/25	0.25000%	3.980%	1,000,000.00	926,835.94	996,480.00			3,901.10	1,043.96
US Treasury Bond	Jun-Dec	06/30/25	0.25000%	4.600%	1,200,000.00	1,155,843.75	1,192,068.00			1,116.85	1,002.77
US Treasury Bond	Jan-July	07/31/25	0.25000%	4.550%	1,200,000.00	1,152,234.38	1,187,856.00		1,500.00	1,369.57	745.86
US Treasury Bond	Mar - Sep	09/30/25	0.25000%	5.090%	1,250,000.00	1,138,867.19	1,229,675.00		1,562.50	4,542.35	264.69
US Treasury Bond	May - Nov	11/30/25	0.37500%	4.380%	2,200,000.00	2,090,773.44	2,153,052.00			2,389.35	3,445.05
US Treasury Bond	Jan-July	01/31/26	0.37500%	4.600%	1,250,000.00	1,152,929.69	1,216,450.00		2,343.75	4,417.07	1,165.40
US Treasury Bond	Feb - Aug	02/15/26	1.62500%	4.530%	1,025,000.00	970,306.64	1,005,955.50		8,328.13	15,649.56	3,450.88
US Treasury Bond	Feb - Aug	02/28/26	0.50000%	4.730%	1,250,000.00	1,152,539.06	1,214,550.00		3,125.00	5,944.29	1,052.99
US Treasury Bond	Mar - Sep	03/31/26	0.75000%	4.570%	2,000,000.00	1,855,000.00	3,716,637.75		7,462.59	15,085.54	2,429.83
US Treasury Bond	Mar - Sep	03/31/26	0.75000%	4.060%	1,825,000.00	1,766,542.96					
US Treasury Bond	Apr-Oct	04/30/26	0.75000%	4.760%	1,250,000.00	1,157,421.88	1,211,637.50	4,687.50	4,687.50	8,967.39	25.48
US Treasury Bond	Apr-Oct	04/30/26	2.37500%	4.970%	1,250,000.00	1,188,916.01	1,231,425.00	14,843.75	14,843.75	29,687.50	80.68
US Treasury Bond	May - Nov	05/31/26	0.75000%	4.930%	1,250,000.00	1,151,562.50	10,154,655.00			35,092.21	32,884.64
US Treasury Bond	May - Nov	05/31/26	0.75000%	4.700%	5,250,000.00	4,868,759.77					
US Treasury Bond	May - Nov	05/31/26	0.75000%	4.730%	4,000,000.00	3,709,531.25					
US Treasury Bond	Jan-July	06/30/26	1.87500%	4.430%	1,250,000.00	1,190,673.83	1,222,312.50			10,699.73	7,834.09
US Treasury Bond	Feb - Aug	08/15/26	1.50000%	3.910%	1,250,000.00	4,561,708.99	4,614,007.50		35,625.00	29,898.10	14,761.72
US Treasury Bond	Feb - Aug	08/15/26	1.50000%	3.570%	3,500,000.00						
US Treasury Bond	Mar - Sep	09/30/26	0.87500%	3.950%	1,250,000.00	1,178,320.30	1,201,075.00		5,468.75	54,202.98	926.40
US Treasury Bond	Apr-Oct	10/31/26	1.12500%	4.280%	5,725,000.00	8,212,576.18	8,398,161.50	49,078.13	49,078.13	45,222.99	266.72
US Treasury Bond	Apr-Oct	10/31/26	1.12500%	4.270%	3,000,000.00						
US Treasury Bond	May - Nov	11/30/26	1.50000%	4.250%	6,250,000.00	7,563,092.58	7,711,787.70			(3,830.02)	41,810.44
US Treasury Bond	May - Nov	11/30/26	1.50000%	4.210%	1,760,000.00						
US Treasury Bond	Jun-Dec	12/31/26	1.12500%	4.260%	3,005,000.00	2,836,320.90	2,888,315.85		(1,660.22)	(1,660.22)	12,555.43
US Treasury Bond	Jan-July	01/31/27	1.50000%	4.410%	1,250,000.00	1,185,302.74	1,204,587.50		(984.12)	(984.12)	4,661.60
US Treasury Bond	Feb - Aug	02/28/27	1.62500%	4.030%	1,250,000.00	1,200,000.00	1,211,275.00		(1,146.40)	(1,146.40)	3,948.71
US Treasury Bond	Mar - Sep	03/31/25	2.50000%		1,250,000.00	1,223,437.50	1,224,412.50	(2,561.48)	(2,561.48)	(2,561.48)	2,646.86
Federated US Treasury Cash Reserves		Liquid			1,706,503.20	1,706,503.20	1,849,146.19	5,847.19	20,276.70	5,847.19	5,638.79
Total Investment(s)					59,646,503.20	56,296,000.68	58,035,522.99	74,238.84	192,071.46	415,489.48	142,642.99

Journal Entry											
Pooled Cash		Month	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Unbooked	Booked			
Fees		(11,441.33)	(11,299.28)	(11,441.33)				(22,740.61)			
Gain/Loss from sale of bond		87,939.45	348,491.41	87,939.45				436,430.86			
Interest (Income)		74,238.84	117,832.62	74,238.84				192,071.46			
		150,736.96	455,024.75	150,736.96	-	-	-	605,761.71			

Water Capital Bond
Account # 1001027214
Fund 89

Investment Instrument	Expect Int Income	Maturity Date	Coupon Rate	Yield at Purchase	Par Value Amount	Cost	Market Value	CP Interest Received	YTD Interest Received 2024	BTD Interest Received	CP Accrue/ Balance
US Treasury Bill Zero	Jan-Jul	1/9/2025	2.513%	5.180%	-	-	-		73,544.98	73,544.98	0.00
US Treasury Bill Zero	Feb-Aug	2/13/2025	2.479%	5.040%	-	-	-		48,387.33	48,387.33	0.00
United States Treasury Note/Bond .25% 15 Jun 2024	Jun-Dec	6/30/2025	0.250%	4.890%	3,000,000.00	2,871,328.13	2,980,170.00			3,423.91	2,506.92
US Treasury Bill Zero	Feb-Aug	8/14/2025	2.110%	4.320%	2,000,000.00	1,958,668.04	1,958,668.04				16,951.96
United States Treasury Note/Bond .875% 30 Sep 2026	Mar-Sep	9/30/2026	0.875%	3.960%	3,000,000.00	2,826,328.12	2,882,580.00		13,125.00	12,331.73	2,223.36
BlackRock Liquidity Funds Treasury Trust Fund Portfolio					3,836,827.99	3,836,827.99	3,871,871.93	13,871.60	41,356.12		13,361.70
Total Investment(s)					11,836,827.99	11,493,152.28	11,693,289.97	13,871.60	176,413.43	137,687.95	35,043.94
GRAND TOTALS:					71,483,331.19	67,789,152.96	69,728,812.96	88,110.44	368,484.89	553,177.43	177,686.93

Journal Entry									
Water Capital Bond	Month	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Unbooked	Booked		
Fees	(2,326.22)	(2,301.39)	(2,326.22)				(4,627.61)		
Gain/Loss from sale of bond									
Interest (Income)	13,871.60	162,541.83	13,871.60				176,413.43	176,413.43	
	11,545.38	160,240.44	11,545.38	-	-	-	171,785.82		

*Coupon rate for Treasury Bill Zero is the difference between Par Value and Cost divided by Cost

City of Decatur
Water Bond Issue - 2022 Bond Fund 89

[home](#)

Month of: **Apr-25**

Bond Issuance	2022
Par Value of Bonds	24,840,000
Premium	542,055
Total Source of Funds	25,382,055
Total Use of Funds	25,382,055
Cost of issuance	378,149
Bond Proceeds	25,003,906

Fund Description	Accounts for public works capital improvements in the water and sewer utilities financed by the proceeds from the issuance of bonds
Debt Issue	GO Series 2022 issued by the city dated April 28, 2022 to finance water and sewer infrastructure projects

Project	The water and sewer sustainability initiative is the first phase of a multi phase long term capital project to secure cost efficient operation, infrastructure improvements, and long-term sustainability of the citys water and sewer utilities. The initial \$133 million project investment will span 5 years with completion envisioned in 2026. Water Utility projects include, but are not limited to, South Water Treatment Plant claifier conversion, water main replacements, treatment plant chemical system upgrade, and other projects. Sewer Utility projects include replacement of main line sanitary sewer segments within the city.
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Actual Bond Spend Activity in Fiscal year 2022	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	217,329	217,329	217,329	217,329	25,003,906	25,003,906	25,003,906	25,003,906	25,003,906	25,012,393	24,999,857	24,962,332	
Revenues													
Bond Proceeds				25,382,055	-	-	-	-	-	-	-	-	25,382,055
Interest				-	-	-	-	-	-	18,557	2,825	3,108	24,490
Investment Income				-	-	-	-	-	8,487	6,797	14,879	17,748	47,911
Gain or loss on investments				-	-	-	-	-	-	-	-	-	-
Expenditures													
Transfer out of old proceeds	transfer to water fund 80 for debt service			217,329	-	-	-	-	-	-	-	-	217,329
Bond Insurance Costs				378,149	-	-	-	-	-	-	-	-	378,149
Water/Sewer improvements				-	-	-	-	-	-	37,890	55,230	29,911	123,031
				-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	595,478	-	-	-	-	-	37,890	55,230	29,911	603,458
Ending cash available	217,329	217,329	217,329	25,003,906	25,003,906	25,003,906	25,003,906	25,003,906	25,012,393	24,999,857	24,962,332	24,953,276	

Actual Bond Spend Activity in Fiscal year 2023	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	24,953,276	24,938,010	24,958,055	24,649,948	24,721,550	24,606,889	24,535,733	24,508,866	24,431,517	24,196,405	23,958,885	23,948,967	
Revenues													
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3,497	3,619	3,197	1,869	2,767	2,547	2,723	2,936	2,533	2,494	2,262	2,054	32,497
Investment Income	37,035	16,427	1,651	32,027	42,568	15,001	57,444	51,402	6,799	10,937	9,304	9,449	290,045
Gain/Loss on Investments	-	-	54,531	38,906	49,141	54,297	57,188	-	-	-	-	-	254,062
Expenditures													
Transfer out of old proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Insurance Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc.	-	-	-	-	-	-	12,232	-	-	4,167	-	-	16,399
Water/Sewer improvements	55,798	-	367,487	1,200	209,137	143,000	131,990	131,686	244,444	246,784	21,484	57,997	1,611,008
													-
Total Expenditures	55,798	-	367,487	1,200	209,137	143,000	144,222	131,686	244,444	250,951	21,484	57,997	1,627,407
Ending cash available	24,938,010	24,958,055	24,649,948	24,721,550	24,606,889	24,535,733	24,508,866	24,431,517	24,196,405	23,958,885	23,948,967	23,902,474	

Actual Bond Spend Activity in Fiscal year 2024	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	23,902,474	24,020,638	24,044,589	24,111,673	18,673,109	17,968,316	18,179,847	17,734,794	16,749,077	16,578,171	16,612,437	16,595,787	
Revenues													
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,264	775	2,523	1,518	718	395	289	-	-	3,021	2,514	2,124	16,141
Investment Income	20,009	41,921	20,015	30,310	24,206	40,050	53,038	69,440	31,359	64,999	3,187	6,569	405,101
Gain/Loss on Investments	117,215	-	81,094	146,133	175,500	185,000	93,906	56,094	-	-	-	-	854,941
Expenditures													
Transfers	-	-	-	5,600,000	-	-	-	-	-	-	-	-	5,600,000
Bond Insurance Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc.	4,225	-	-	4,277	-	-	-	3,517	-	2,276	-	-	14,295
Water/Sewer improvements	17,099	18,744	36,548	12,247	905,218	13,914	592,286	1,107,734	202,265	31,478	22,350	484,707	3,444,589
													-
Total Expenditures	21,324	18,744	36,548	5,616,524	905,218	13,914	592,286	1,111,251	202,265	33,754	22,350	484,707	7,273,484

Ending cash available	24,020,638	24,044,589	24,111,673	18,673,109	17,968,316	18,179,847	17,734,794	16,749,077	16,578,171	16,612,437	16,595,787	16,119,773	
Actual Bond Spend Activity in Fiscal year 2025	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	16,119,773	14,851,053	14,475,366	13,888,475	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	
Revenues													
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,547	846	563	496									3,452
Investment Income	76,377	59,343	26,822	13,872									176,413
Gain/Loss on Investments													-
Expenditures													-
Transfers	-	-	-										-
Bond Insurance Costs	-	-	-										-
Misc.	2,301	-	-	2,326									4,628
Water/Sewer improvements	1,344,342	435,876	614,275	25,950									2,420,443
													-
Total Expenditures	1,346,644	435,876	614,275	28,276	-	-	-	-	-	-	-	-	2,425,071
Ending cash available	14,851,053	14,475,366	13,888,475	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	13,874,567	

City of Decatur
City Treasurer's Financial Report
General Fund Summary

Period Ending: Apr-25

Month of Fiscal Year	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget
REVENUE														
Actual	6,878,961	6,385,818	6,327,200	6,137,675										25,729,654
Budget Projection	6,093,590	6,876,019	6,836,150	6,562,390										26,368,15096,126,000
Vs budget in month	785,371	(490,201)	(508,950)	(424,715)	-	-	-	-	-	-	-	-		
Vs budget to date	785,371	295,170	(213,781)	(638,496)	-	-	-	-	-	-	-	-	(638,496)	
EXPENSE														
Personnel Expense														
Actual	6,009,450	4,009,079	4,116,290	4,189,572										18,324,390
Budget Projection	6,359,326	4,302,267	4,302,267	4,302,267										19,266,12668,275,171
Vs budget in month	(349,876)	(293,188)	(185,977)	(112,695)	-	-	-	-	-	-	-	-	71%	
Vs budget to date	(349,876)	(643,064)	(829,041)	(941,736)	-	-	-	-	-	-	-	-	(941,736)	of GF Expense
Operating Expense														
Actual	5,166,511	1,431,221	2,333,009	1,646,057										10,576,797
Budget Projection	2,062,487	3,409,420	1,778,701	2,436,994										9,687,60227,850,829
Vs budget in month	3,104,024	(1,978,199)	554,308	(790,937)	-	-	-	-	-	-	-	-	29%	
Vs budget to date	3,104,024	1,125,825	1,680,132	889,195	-	-	-	-	-	-	-	-	889,195	of GF Expense
TOTAL EXPENSE														
Actual	11,175,961	5,440,300	6,449,298	5,835,629	-	-	-	-	-	-	-	-	28,901,188	
Budget Projection	8,421,813	7,711,687	6,080,968	6,739,261	-	-	-	-	-	-	-	-	28,953,728	96,126,000
Vs budget in month	2,754,148	(2,271,387)	368,331	(903,632)	-	-	-	-	-	-	-	-		
Vs budget to date	2,754,148	482,761	851,091	(52,540)	-	-	-	-	-	-	-	-	(52,540)	
Surplus / (Deficit)														
Actual	(4,297,000)	945,519	(122,098)	302,046	-	-	-	-	-	-	-	-	(3,171,534)	
Budget Projection	(2,328,223)	(835,667)	755,183	(176,871)	-	-	-	-	-	-	-	-	(2,585,579)	-
Vs budget in month	(1,968,777)	1,781,186	(877,281)	478,917	-	-	-	-	-	-	-	-		
Vs budget to date	(1,968,777)	(187,591)	(1,064,872)	(585,955)	-	-	-	-	-	-	-	-	(585,955)	
Beginning Cash Balance	17,959,193	20,374,542	21,365,701	21,198,788	-	-	-	-	-	-	-	-		
Balance Sheet Adjustments	6,712,350	45,640	(44,815)	7,814										
Ending Cash Balance	20,374,542	21,365,701	21,198,788	21,508,647	-	-	-	-	-	-	-	-		

City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule

Shaded revenues are not expected to receive revenue in given month.

Period Ending: Apr-25

		Month of Fiscal Year	1	2	3	4	5	6	7	8	9	10	11	12	Actual	Revised	% of
Div		Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Budget	Budget
Memo Items																	
GENERAL FUND																	
GENERAL GOV TAXES																	
301103	PROPERTY TAX	10	-	-	-	-									-	12,713,000	0%
301106	MOBILE HOME PRIVELEGE TAX	10	-	-	-	-									-	14,000	0%
301201	STATE SALES TAX	10	1,334,416	1,225,663	1,391,624	1,316,624									5,268,326	15,112,000	35%
301202	TELEPHONE UTILITY TAX	10	82,205	86,619	98,482	106,944									374,251	1,075,000	35%
301203	FOOD & BEVERAGE TAX	10	414,474	323,102	327,761	393,007									1,458,345	4,478,000	33%
301204	HOTEL AND MOTEL TAX	10	113,570	79,884	89,373	109,305									392,133	1,438,000	27%
301205	LOCAL SALES TAX	10	1,280,479	1,121,386	1,310,260	1,214,070									4,926,194	14,414,000	34%
301206	AVIATION FUEL TAX	10	1,558	1,682	1,554	1,575									6,369	35,000	18%
301207	LOCAL USE TAX	10	130,653	227,296	285,756	34,971									678,676	2,690,000	25%
301208	AUTO RENTAL TAX	10	4,974	4,296	4,926	4,318									18,514	65,000	28%
301209	UTILITY TAX - ELECTRIC & GAS	10	489,672	477,955	496,577	416,250									1,880,453	8,444,000	22%
301210	VIDEO GAMING TAX	10	195,545	200,877	186,645	189,458									772,525	2,429,000	32%
301302	CABLE TV TAX	10	8,826	176,790	-	8,337									193,954	874,000	22%
Sub Total			4,056,373	3,925,550	4,192,957	3,794,859	-	-	-	-	-	-	-	-	15,969,739	63,781,000	25%
GENERAL GOVERNMENT (INTERGOV)																	
302102	LOCAL REPLACEMENT TAX	10	1,051	-	14,039	411									15,501	45,000	34%
302104	STATE REPLACEMENT TAX	10	227,638	-	93,794	89,005									410,437	1,453,000	28%
302105	STATE INCOME TAX	10	1,288,720	1,052,777	675,504	1,236,946									4,253,947	13,910,000	31%
302106	FEDERAL GRANTS	10	-	-	49,639	-									49,639	200,000	25%
302107	STATE GRANTS OR OTHER	10	-	-	-	18,038									18,038	100,000	15%
302114	POLICE OT REIMBURSEMENTS	10	12,081	-	3,953	8,194									24,229	58,000	0%
302121	CANNABIS TAX	10	9,927	9,313	9,514	8,792									37,546	119,000	0%
302126	OPIOID TREATMENT FUNDING	10	-	-	-	-									-	243,000	-
308879	ADDI REIMBURSEMENT	10	-	-	4,234	2,117									6,351	-	-
Sub Total			1,539,417	1,062,090	850,678	1,363,503	-	-	-	-	-	-	-	-	4,815,687	16,128,000	30%
GEN GOVERNMENT SERVICE CHARGE																	
303607	PAYMENT IN LIEU OF TAXES	10	238,978	238,978	238,978	238,978									955,910	2,867,730	33%
303608	RISK & EE BENEFIT SERVICES	10	23,431	23,431	23,431	23,431									93,724	281,172	33%
303621	ADMIN SERVICES	10	247,357	247,357	247,357	247,357									989,428	2,968,288	33%
303622	PUBLIC WORKS SERVICES	10	134,803	134,803	134,803	134,803									539,212	1,617,634	33%
303626	BLDG INSPECTION SERVICES	10	7,388	7,388	7,388	7,388									29,552	88,656	33%
303628	SEWER FUND-EPA	10	33,025	33,025	33,025	33,025									132,100	396,300	33%
306700	IT SERVICES	10	34,685	34,685	34,685	34,685									138,740	416,219	33%
306707	CDBG PERSONNEL/EXP REIMB	10	(205,132)	293,882	22,148	120,788									231,686	472,000	49%
306751	HOME PERSONNEL/EXP REIMB	10	4,437	12,534	2,743	8,788									28,502	150,000	19%
306753	DUATS PERSONNEL/EXP REIMB	10	42,920	-	-	-									42,920	62,000	69%
306762	TRANSFER FROM COM. GRANTS	10	9,397	12,884	5,016	10,462									37,760	1,800	2098%
Sub Total			571,289	1,038,967	749,574	859,705	-	-	-	-	-	-	-	-	3,219,535	9,321,799	35%
GENERAL GOV LICENSES/PERMITS																	
304300	ANIMAL REGISTRATION LATE FEES	10	1,080	1,225	1,300	720									4,325	12,000	36%
304302	GARBAGE HAULERS	10	-	-	200	-									200	10,000	2%
304303	CONTRACTOR LICENSES	10	5,300	1,650	1,400	1,882									10,232	24,000	43%
304304	LIQUOR LICENSES	10	1,384	1,031	-	9,150									11,565	627,000	2%
304307	OTHER LICENSES	10	34,685	6,947	30,850	6,670									79,152	315,000	25%
304401	BUILDING PERMITS	10	81,741	47,284	42,357	43,907									215,289	760,000	28%
Sub Total			124,190	58,137	76,107	62,329	-	-	-	-	-	-	-	-	320,764	1,748,000	18%

City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule

Shaded revenues are not expected to receive revenue in given month.

Period Ending: Apr-25

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget	% of Budget
GENERAL GOV FINES/FEES																	
303301	ON STREET PARKING	10	174	697	465	367									1,703	6,000	28%
303302	PARKING LOT 1	10	1,140	663	1,534	2,105									5,442	14,000	39%
303306	PARKING LOT 10	10	178	87	267	312									843	6,000	14%
303308	GARAGE C	10	1,440	190	1,855	750									4,235	29,000	15%
303310	RESIDENTIAL PARKING	10	-	120	60	-									180	7,000	3%
303312	DOWNTOWN EMPL PARKING PERMITS	10	1,385	1,108	1,999	1,523									6,014	28,000	21%
304490	ADMIN COURT FINES	10	2,742	5,308	3,512	4,000									15,562	71,000	22%
305500	ADMINISTRATIVE COURT FEES	10	2,081	3,074	1,820	2,446									9,421	42,000	22%
305501	COURT FINES	10	15,663	12,616	10,231	405									38,915	166,000	23%
305502	BOOT FEE	10	140	420	315	140									1,015	1,000	102%
305503	WEED CUTTING FEES	10	3,211	1,128	3,972	2,790									11,102	39,000	28%
305505	ILLEGAL USE OF VEHICLE	10	23,250	26,750	31,950	27,250									109,200	356,000	31%
305506	OVERTIME PARKING FEES	10	7,690	8,917	11,065	7,649									35,321	70,000	50%
305507	VARIANCE AND ZONING	10	445	-	400	250									1,095	5,000	22%
305513	OTHER FINES AND FEES	10	11,894	10,233	6,243	7,913									36,282	99,000	37%
305516	PET CITATIONS	10	6,086	2,604	5,090	6,161									19,941	56,000	36%
305520	TRASH & CLEAN UP FINES	10	5,690	7,950	13,121	6,238									32,999	111,000	30%
305522	BACKGROUND CHECK FEES	10	200	1,080	1,120	1,160									3,560	5,000	71%
Sub Total			83,410	82,944	95,018	71,459	-	-	-	-	-	-	-	-	332,831	1,111,000	30%
INVESTMENT																	
307101	INTEREST INCOME	10	10,333	9,100	8,530	8,198									36,161	180,000	20%
307141	INVESTMENT INCOME	10	30,373	27,381	50,299	36,459									144,511	280,000	52%
Sub Total			40,706	36,481	58,828	44,657	-	-	-	-	-	-	-	-	180,672	460,000	39%
GENERAL GOV OTHER INCOME																	
303413	AMEREN FRANCHISE PAYMENTS	10	76,759	76,759	76,759	76,759									307,037	921,000	33%
303415	PROFESSIONAL STANDARDS	10	-	-	-	-									-	1,000	0%
303510	ELECTRIC AGGREGATION ADMIN	10	-	-	-	-									-	25,000	0%
308801	RENTAL OF CITY PROPERTY	10	2,544	843	843	843									5,073	7,000	72%
308803	SALE OF OTHER PROPERTY	10	-	1,079	-	-									1,079	10,000	11%
308810	DAMAGE TO CITY PROPERTY	10	160	-	-	-									160	43,000	0%
308814	INVENTORY REIMBURSEMENTS	10	-	410	9,919	3,916									14,244	-	-
308817	NOISE ORDINANCE FINES	10	-	1,238	-	-									1,238	-	-
308890	REIMBURSEMENT OF EXPENSE	10	-	-	6,897	61									6,959	10,000	70%
308898	BANK RECONCILIATION ADJ	10	-	2	2	-									4	-	-
308899	MISCELLANEOUS INCOME	10	270,931	5,191	3,824	(233,674)									46,272	72,201	64%
Sub Total			350,395	85,522	98,244	(152,095)	-	-	-	-	-	-	-	-	382,067	1,089,201	35%
PUBLIC SAFETY INTERGOVERNMENT																	
302403	FIRE TRAINING REIMBURSEMENT	10	-	4,185	-	-									4,185	36,000	12%
302404	POLICE TRAINING REIMBURSEMENT	10	-	-	-	-									-	284,000	
Sub Total			-	4,185	-	-	-	-	-	-	-	-	-	-	4,185	320,000	1%
PUBLIC SAFETY TRANSFER																	
303405	SCHOOL DISTRICT REIMB	10	0.00	-	67,854	-									67,854	684,000	10%
310010	FIRE PROGRAMS	10	160.00	280	320	240									1,000	26,000	4%
Sub Total			160	280	68,174	240	-	-	-	-	-	-	-	-	68,854	710,000	10%
PUBLIC SAFETY FINES & FEES																	
305512	FIRE & BURGLAR ALARMS	10	200	-	2,700	-									2,900	20,000	15%
305514	POLICE RECORDS	10	326	474	371	360									1,531	16,000	10%
308800	PUBLIC SAFETY LIFT ASSIST FEES	10	2,500	500	1,500	1,500									6,000	10,000	60%
Sub Total			3,026	974	4,571	1,860	-	-	-	-	-	-	-	-	10,431	46,000	23%
PROPERTY TAX ROAD & BRIDGE																	
301102	ROAD & BRIDGE TAX	10	-	-	-	-									-	458,000	0%
Sub Total			-	-	-	-	-	-	-	-	-	-	-	-	-	458,000	0%
HIGHWAYS/STREETS INTERGOVERNMENTAL																	
302401	STATE ROUTE MAINTENANCE	10	38,021	38,021	-	-									76,043	156,000	49%
Sub Total			38,021	38,021	-	-	-	-	-	-	-	-	-	-	76,043	156,000	49%
303601	MFT REIMB-MSC/TRAF SIGNAL	10	53,497	34,967	75,768	39,118									203,349	552,000	37%
303606	WATER STREET CUTS	10	18,478	17,698	57,281	52,040									145,497	245,000	59%
Sub Total			71,974	52,665	133,049	91,158	-	-	-	-	-	-	-	-	348,846	797,000	44%
General Fund Total			6,878,961	6,385,818	6,327,200	6,137,675	-	-	-	-	-	-	-	-	25,729,654	96,126,000	27%

City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule

Shaded revenues are not expected to receive revenue in given month.

Period Ending: Apr-25

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget	% of Budget
Other Funds																	
COMMUNITY GRANT		16	75,000	-	216,168	59,085									350,253	762,000	46%
HOME PROGRAM		17	244,608	19,313	89,946	12,250									366,118	3,929,083	9%
CDBG		18	15,224	733,683	9,671	555,324									1,313,902	4,103,800	32%
WABASH CROSSING TIF		21	2,401	2,064	3,382	2,442									10,289	400,000	3%
DUATS		22	9,452	138,788	209	141									148,590	444,500	33%
EASTGATE TIF		23	19,700	19,593	20,218	19,887									79,398	389,000	20%
SOUTHSIDE TIF		24	547	470	777	580									2,374	81,500	3%
STATE DRUG ENFORCEMENT		25	180	46,554	4,749	6,656									58,139	103,700	56%
DUI COURT FINES		26	1,751	499	4,170	4,531									10,950	107,600	10%
POLICE PROGRAMS/LAB		27	343	295	589	357									1,584	5,800	27%
PINES SHOPPING CENTER TIF		28	3,232	3,213	3,300	3,286									13,031	100,000	13%
GRAND & OAKLAND TIF		29	6,153	6,099	6,413	6,310									24,975	220,600	11%
FEDERAL DRUG ENFORCEMENT		30	32,210	110	85	74									32,478	86,000	38%
BUILDING FUND		34	177,261	50,127	50,075	49,631									327,094	778,583	42%
LIBRARY OPERATIONS		35	177,744	51,769	78,350	152,277									460,139	4,663,458	10%
BAND		36	1,876	1,839	1,903	1,878									7,496	96,484	8%
FOREIGN FIRE INSURANCE		37	801	530	554	514									2,400	203,300	1%
PEG PROJECTS		40	1,852	8,521	143	1,768									12,284	61,219	20%
LOCAL STREETS & ROADS		42	182,422	137,218	136,459	138,034									594,133	1,851,000	32%
CAPITAL STREET PROJECTS		45	894,128	5,660	14,761	5,010									919,557	1,024,137	90%
MFT PROJECTS		46	118,490	310,462	392,296	990,027									1,811,275	14,655,000	12%
DEBT SERVICE		50	592,709	12,165	13,436	12,682									630,992	2,315,389	27%
LIBRARY CAPITAL		58	315,632	454	747	35,540									352,373	375,000	94%
LIBRARY TRUST FUNDS		59	1,573	(88)	1,180	5,495									8,160	50,000	16%
FLEET MAINTENANCE		60	295,490	294,031	289,332	294,822									1,173,675	3,574,395	33%
EQUIPMENT REPLACEMENT		61	196,915	10,178	609,725	390,417									1,207,235	2,437,000	50%
RISK MANAGEMENT		64	315,248	314,132	320,519	347,201									1,297,100	3,730,880	35%
EMPLOYEE BENEFIT		65	1,568,959	1,108,172	1,131,099	1,108,952									4,917,182	15,757,466	31%
PUBLIC TRANSIT		70	1,724,785	856,559	611,658	1,949,131									5,142,133	34,637,327	15%
FIBER OPTICS		77	7,398	5,862	8,058	7,383									28,700	101,337	28%
STORMWATER PROJECTS		78	286,709	167,409	209,776	275,526									939,419	2,386,656	39%
SEWER PROJECTS		79	914,688	683,735	753,586	662,246									3,014,255	17,065,000	18%
WATER		80	2,905,970	2,914,027	2,981,266	3,196,629									11,997,892	35,583,904	34%
WATER CAPITAL		81	223,186	31,273	33,605	1,043,367									1,331,430	18,288,754	7%
COMMUNITY REVITALIZATION		84	345,256	1,589,333	26,445	32,051									1,993,086	2,715,000	73%
GRANTS		85	51,582	572,618	-	642,359									1,266,559	3,775,600	34%
RECYCLING		88	62,081	61,914	72,993	68,930									265,918	769,488	35%
WATER BOND FUND		89	77,924	60,189	27,385	14,368									179,865	365,000	49%
FIRE PENSION		90	240,560	2,622,407	342,917	(2,126,935)									1,078,949	14,968,814	7%
POLICE PENSION		91	278,647	3,344,179	478,379	(2,507,167)									1,594,037	19,581,860	8%
CENTRAL TIF		120	-	-	-	-									-	400,000	
Grand Total Revenues			19,249,646	22,571,173	15,273,521	13,600,734	-	-	-	-	-	-	-	-	70,695,074	309,071,634	23%

City of Decatur, Macon County
Property Tax Levy
City and TIF Districts
Billed Tax Amounts

home

Net Assessed Value \$: 1,122,575,182
City Tax Rate: 1.49036%

Assessed Value Year 2024
Pay Year 2025

note	Tax Levy Item	Fund	Net Assessed Value certified	input	input	Collection Rate	input	Allowance for Uncollectable	Billed \$ Amount certified
				Tax Rate certified	Tax Levy \$ Amount ordinance		Extension \$ Amount certified		
	General Obligation Bond Debt	50	1,122,575,182	0.07635%	857,000	99.10%	857,086	7,714	857,086
	General Purpose	10	1,122,575,182	0.00000%	-	99.10%	-	-	-
	Fire Pension	10	1,122,575,182	0.50302%	5,646,707	99.10%	5,646,779	50,821	5,646,779
	Police Pension	10	1,122,575,182	0.61768%	6,933,920	99.10%	6,933,924	62,405	6,933,924
	City Library	35	1,122,575,182	0.28707%	3,222,539	99.10%	3,222,577	29,003	3,222,577
	Municipal Band	36	1,122,575,182	0.00624%	70,000	99.10%	70,049	630	70,049
	Public Transit	70			16,730,166		16,730,414		
	xxxxx	xx							
Total City			1,122,575,182	1.49036%	33,460,332.00		33,460,828.52		16,730,414.26
			xx	xx	xx		Fund 10 Totals	113,226	12,580,702
TIF District (tax code district)			AV Increment Value certified	input	input	Collection Rate	input	Allowance for Uncollectable	Billed \$ Amount certified
				Tax Rate	AV Increment \$ Amount		Extension \$ Amount certified		
	ZTF3 Pines TIF (4062)	28	920,005	9.68056%	89,062	98.80%	89,062	1,069	89,062
	ZTFH Central TIF	120	1,958,739	9.68096%	189,625	98.80%	189,625	2,275	189,625
	ZTF6 Near North (Wabash) TIF	21	3,671,487	9.68059%	355,422	98.80%	355,422	4,265	355,422
	ZTF8 Eastgate TIF (9543)	23	2,382,331	9.03630%	215,275	98.80%	215,275	2,583	215,275
	ZTF0 Grand & Oakland (4062)	29	1,588,362	9.68057%	153,762	98.80%	153,762	1,845	153,762
	ZTFA South Side Redevelopment	24	841,402	9.39414%	79,043	98.80%	79,043	949	79,043
Redevelopment TIF			11,362,326		1,082,187.52		1,082,187.52		1,082,187.52
			xx		xx		xx		xx
Total Property Tax Levy					34,542,519.52		34,543,016.04		17,812,601.78

City of Decatur
City Treasurer's Financial Report
Expenditure Tracking

Apr-25

		Month of Fiscal Year	1	2	3	4	5	6	7	8	9	10	11	12	Actual	Original	Revised	YTD
Div		Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Budget	Budget	% of Budget
General Government																		
010	LEGISLATIVE	10	4,494	2,919	2,994	2,889									13,296	73,678	73,678	18%
015	EXECUTIVE	10	124,063	106,529	80,469	76,791									387,852	1,268,882	1,268,882	31%
016	HUMAN RESOURCES	10	85,695	61,689	64,496	81,851									293,731	890,239	890,239	33%
017	INFORMATION TECHNOLOGIES	10	316,714	158,927	138,736	352,175									966,552	2,400,506	2,400,506	40%
018	DATA & COMMUNICATIONS	10	42,166	36,432	28,930	46,914									154,442	510,982	510,982	30%
020	LEGAL	10	128,715	95,838	82,993	87,385									394,931	1,243,800	1,243,800	32%
035	FINANCE	10	196,991	167,667	139,853	204,016									708,527	2,085,285	2,085,285	34%
037	PURCHASING	10	25,050	16,149	16,608	18,029									75,836	220,540	220,540	34%
038	CIVIC CENTER	10	19,924	39,085	60,341	27,896									147,246	515,800	515,800	29%
039	CITY GENERAL ADMINISTATIVE	10	3,167,302	187,736	602,439	389,120									4,346,596	8,793,843	8,793,843	49%
040	CENTRAL BUSINESS DISTRICT	10	2,782	394	5,491	5,738									14,405	130,000	130,000	11%
Sub Total			4,113,895	873,364	1,223,349	1,292,804	-	-	-	-	-	-	-	-	7,503,413	18,133,555	18,133,555	41%
Community & Economic Development Services																		
050	PLANNING & SUSTAINABILITY	10	82,965	46,252	62,504	64,065									255,787	994,811	994,811	26%
052	BUILDING INSPECTIONS	10	107,163	70,129	72,258	71,343									320,892	999,511	999,511	32%
053	NEIGHBORHOOD INSPECTIONS	10	101,823	71,250	81,854	65,403									320,329	1,744,068	1,744,068	18%
054	REVITALIZATION & HOUSING	10	84,212	60,183	67,580	42,507									254,482	723,468	723,468	35%
055	ECONOMIC DEVELOPMENT	10	70,081	17,207	10,852	37,591									135,731	414,000	414,000	33%
Sub Total			446,244	265,021	295,048	280,909	-	-	-	-	-	-	-	-	1,287,221	4,875,858	4,875,858	26%
Public Safety																		
065	POLICE	10	3,657,063	2,150,683	2,443,542	2,034,126									10,285,415	36,807,440	36,807,440	28%
070	FIRE	10	1,882,356	1,292,963	1,581,949	1,465,805									6,223,074	24,683,544	24,683,544	25%
Sub Total			5,539,420	3,443,647	4,025,491	3,499,931	-	-	-	-	-	-	-	-	16,508,489	61,490,984	61,490,984	27%
Public Works																		
080	PUBLIC WORKS ADMIN	10	42,399	41,842	39,122	43,589									166,952	478,954	478,954	35%
082	ENGINEERING	10	160,955	91,602	90,679	91,253									434,489	1,590,574	1,590,574	27%
083	MUNICIPAL SERVICES	10	614,233	444,447	419,438	423,638									1,901,755	5,599,903	5,599,903	34%
084	STREETS	10	91,191	114,627	129,347	116,432									451,596	1,386,537	1,386,537	33%
086	TRAFFIC & PARKING	10	131,903	127,076	184,195	43,354									486,527	1,730,937	1,730,937	28%
088	LAND & BUILDING MGMT	10	35,722	38,675	42,630	43,719									160,746	838,698	838,698	19%
Sub Total			1,076,402	858,268	905,410	761,985	-	-	-	-	-	-	-	-	3,602,065	11,625,603	11,625,603	31%
General Fund Expenditure Total			11,175,961	5,440,300	6,449,298	5,835,629	-	-	-	-	-	-	-	-	28,901,188	96,126,000	96,126,000	30%
Community & Economic Development																		
16	COMMUNITY GRANT	16	83,171	11,796	70,393	219,504									384,864	773,590	773,590	50%
17	HOME PROGRAM	17	244,150	19,135	92,429	9,256									364,970	3,101,083	3,101,083	12%
18	CDBG PROGRAM	18	20,885	708,741	38,333	371,299									1,139,258	3,958,800	3,958,800	29%
22	DUATS	22	95,389	42,888	2,002	1,822									142,101	444,500	444,500	32%
70	PUBLIC TRANSIT	70	798,015	862,753	944,884	1,000,060									3,605,712	31,372,947	31,372,947	11%
84	COMMUNITY REVITALIZATION	84	133,125	173,925	44,630	121									351,802	2,715,000	2,715,000	13%
88	RECYCLING	88	66,875	65,497	62,636	45,267									240,275	769,488	769,488	31%
Sub Total			1,441,611	1,884,735	1,255,307	1,647,329	-	-	-	-	-	-	-	-	6,228,981	43,135,408	43,135,408	14%
Redevelopment & TIF																		
21	WABASH CROSSING TIF	21	-	-	41,129	-									41,129	520,000	520,000	8%
23	EASTGATE TIF	23	-	-	-	-									-	389,000	389,000	0%
24	SOUTHSIDE TIF	24	-	-	-	-									-	20,000	20,000	0%
28	PINES SHOPPING CENTER TIF	28	-	-	-	-									-	150,000	150,000	0%
29	GRAND & OAKLAND TIF	29	-	-	-	-									-	180,000	180,000	0%
120	CENTRAL TIF	120	-	-	-	-									-	400,000	400,000	
Sub Total			-	-	41,129	-	-	-	-	-	-	-	-	-	41,129	1,659,000	1,659,000	2%

City of Decatur
City Treasurer's Financial Report
Expenditure Tracking

Apr-25

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Original Budget	Revised Budget	YTD % of Budget
Public Safety																		
25	STATE DRUG ACTIVITIES	25	2,500	14,341	5,580	947									23,368	95,000	95,000	25%
26	DUI COURT FINES	26	7,728	6,786	2,245	7,381									24,139	107,500	107,500	22%
27	POLICE PROGRAMS/LAB	27	-	-	-	36									36	8,500	8,500	0%
30	FEDERAL DRUG ENFORCEMENT	30	282	4,916	19,380	82,268									106,845	85,000	85,000	126%
37	FOREIGN FIRE INSURANCE	37	7,981	10,642	27,307	3,254									49,184	348,300	348,300	14%
Sub Total			18,491	36,683	54,512	93,885	-	-	-	-	-	-	-	-	203,572	644,300	644,300	32%
Debt Service																		
50	DEBT SERVICE PAYMENTS	50	-	1,361,188	-	-									1,361,188	2,312,147	2,312,147	59%
Sub Total			-	1,361,188	-	-	-	-	-	-	-	-	-	-	1,361,188	2,312,147	2,312,147	59%
Public Works																		
42	LOCAL MFT PROJECTS	42	-	8,800	539,553	17,833									566,186	2,625,000	2,625,000	22%
45	CAPITAL PROJECTS	45	226,042	1,351,247	(16,730)	5,000									1,565,559	887,138	887,138	176%
46	STATE MFT PROJECTS	46	108,431	39,236	686,766	138,854									973,287	18,659,709	18,659,709	5%
60	FLEET OPERATIONS	60	193,031	264,891	179,488	171,309									808,719	3,004,944	3,004,944	27%
61	EQUIPMENT REPLACEMENT	61	1,207	513,726	351,616	486,746									1,353,295	2,742,194	2,742,194	49%
78	STORM WATER PROJECTS	78	90,799	149,926	114,223	130,676									485,623	2,964,504	2,964,504	16%
79	SEWER PROJECTS	79	588,371	705,485	980,535	689,010									2,963,402	18,122,160	18,122,160	16%
Sub Total			1,207,880	3,033,312	2,835,450	1,639,428	-	-	-	-	-	-	-	-	8,716,070	49,005,649	49,005,649	18%
Library																		
35	LIBRARY OPERATIONS	35	756,099	475,970	363,344	370,899									1,966,312	5,056,384	5,056,384	39%
58	LIBRARY CAPITAL PROJECTS	58	160,002	149,532	-	33,877									343,411	475,000	475,000	72%
59	LIBRARY TRUST FUNDS	59	1,345	1,486	607	1,184									4,621	86,000	86,000	5%
Sub Total			917,445	626,987	363,951	405,960	-	-	-	-	-	-	-	-	2,314,344	5,617,384	5,617,384	41%
Internal Service and Other																		
34	BUILDING FUND	34	56,240	25,231	598,146	100,481									780,098	742,596	742,596	105%
36	BAND	36	1,989	7	7	7									2,010	81,484	81,484	2%
40	PEG CAPITAL PROGRAMMING	40	94	750	-	-									844	55,699	55,699	2%
64	RISK MANAGEMENT	64	111,399	61,498	28,381	176,601									377,879	3,737,276	3,737,276	10%
65	BENEFIT INSURANCE	65	1,118,284	1,062,382	1,880,075	1,216,826									5,277,566	15,195,372	15,195,372	35%
77	FIBER OPTICS	77	6,493	5,083	8,083	13,589									33,248	806,867	806,867	4%
85	GRANT FUND	85	-	557,702	397,998	131,566									1,087,266	3,775,000	3,775,000	29%
Sub Total			1,294,498	1,712,653	2,912,689	1,639,071	-	-	-	-	-	-	-	-	7,558,911	24,394,294	24,394,294	31%
Water Utility																		
80	WATER UTILITY	80	2,428,929	10,126,461	1,439,785	1,557,824									15,552,999	39,174,435	39,174,435	40%
81	WATER CAPITAL	81	52,996	147,056	396,075	146,589									742,715	18,492,702	18,492,702	4%
89	2022 BOND FUND	89	1,346,644	435,876	614,275	28,276									2,425,071	8,486,332	8,486,332	29%
Sub Total			3,828,568	10,709,392	2,450,135	1,732,689	-	-	-	-	-	-	-	-	18,720,784	66,153,469	66,153,469	28%
Fudiciary Trust & Agency																		
90	FIRE PENSION	90	881,783	888,638	895,393	936,547									3,602,360	10,043,076	10,043,076	36%
91	POLICE PENSION	91	1,024,230	1,033,488	1,037,508	1,034,220									4,129,448	12,194,056	12,194,056	34%
Sub Total			1,906,013	1,922,126	1,932,901	1,970,768	-	-	-	-	-	-	-	-	7,731,808	22,237,132	22,237,132	35%
Grand Total Expenditures			21,790,467	26,727,377	18,295,373	14,964,758	-	-	-	-	-	-	-	-	81,777,975	311,284,782	311,284,782	26%

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year
2025													
Water Bill Count													
Original Bills													
Residential	27,349	25,320	26,111	26,309									105,089
Industrial	30	30	30	30									120
Commercial	2,734	2,571	2,625	2,637									10,567
Total	30,113	27,921	28,766	28,976	-	-	-	-	-	-	-	-	115,776
Delinquent Bills													
Residential	7,832	6,806	7,250	7,659									29,547
Industrial	-	-	-	-									-
Commercial	524	387	455	442									1,808
Total	8,356	7,193	7,705	8,101	-	-	-	-	-	-	-	-	31,355
Total Bill Count	38,469	35,114	36,471	37,077	-	-	-	-	-	-	-	-	147,131
Cubit Feet Consumption Billed													
Residential	11,322,189	10,858,902	9,887,413	10,347,860									42,416,364
Industrial	39,215,169	43,838,129	40,122,953	50,203,925									173,380,176
Commercial	9,393,500	10,566,003	9,831,218	10,505,909									40,296,630
Total	59,930,858	65,263,034	59,841,584	71,057,694	-	-	-	-	-	-	-	-	256,093,170
Water Shut Offs													
	855	405	357	387									2,004
Customer Service Telephone Calls	5,139	4,247	4,530	4,650									18,566
Water Billed \$													
Residential	795,770	755,310	706,500	734,793									\$ 2,992,374
Industrial	1,219,895	1,341,857	1,244,762	1,510,643									\$ 5,317,158
Commercial	578,106	626,054	594,037	622,635									\$ 2,420,833
Total	\$ 2,593,772	\$ 2,723,222	\$ 2,545,299	\$ 2,868,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,730,365
Penalty \$	\$ 15,725	\$ 13,117	\$ 15,252	13,624									\$ 57,718
Total Billed	\$ 2,609,497	\$ 2,736,339	\$ 2,560,551	\$ 2,881,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,788,083
Raw Water Gallonage Billed													
Gallons	434,010,000	402,250,000	360,990,000	406,830,000									1,604,080,000
\$ Billed	148,431	137,570	123,459	139,136									\$ 548,595
Water Billed vs Cash Receipts													
Billed \$	2,757,928	2,873,908	2,683,990	3,020,832									\$ 11,336,658
Cash Revenue \$	2,831,719	2,794,843	2,804,797	3,035,417									\$ 11,466,775
% Cash to Billed	103%	97%	105%	100%	-	-	-	-	-	-	-	-	101.1%

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year
2024													
Water Bill Count													
Original Bills													
Residential	28,260	23,998	24,511	27,833	27,488	23,847	28,982	26,533	23,806	28,883	24,422	27,115	315,678
Industrial	30	30	30	30	30	30	30	30	30	30	30	30	360
Commercial	2,781	2,459	2,438	2,874	2,769	2,377	2,961	2,672	2,383	2,950	2,544	2,689	31,897
Total	31,071	26,487	26,979	30,737	30,287	26,254	31,973	29,235	26,219	31,863	26,996	29,834	347,935
Delinquent Bills													
Residential	8,081	7,169	6,975	7,714	8,245	6,814	7,589	8,369	7,070	8,354	6,396	8,856	91,632
Industrial	425	-	-	-	-	-	-	-	-	-	-	-	425
Commercial	-	401	397	436	461	416	445	477	427	433	383	496	4,772
Total	8,506	7,570	7,372	8,150	8,706	7,230	8,034	8,846	7,497	8,787	6,779	9,352	96,829
Total Bill Count	39,577	34,057	34,351	38,887	38,993	33,484	40,007	38,081	33,716	40,650	33,775	39,186	444,764
Cubit Feet Consumption Billed													
Residential	11,610,564	10,542,300	9,420,008	11,163,984	11,338,855	10,711,472	14,299,726	12,342,855	10,938,804	12,787,513	10,232,779	10,933,636	136,322,496
Industrial	35,671,234	37,822,224	38,317,859	42,950,552	41,059,734	42,277,307	45,150,755	42,246,840	42,838,966	46,776,486	45,408,505	41,664,356	502,184,818
Commercial	9,293,889	10,072,668	8,948,648	10,697,102	10,393,216	11,141,782	14,408,355	13,270,290	12,557,009	13,303,445	11,235,531	10,316,600	135,638,535
Total	56,575,687	58,437,192	56,686,515	64,811,638	62,791,805	64,130,561	73,858,836	67,859,985	66,334,779	72,867,444	66,876,815	62,914,592	774,145,849
Water Shut Offs													
	665	702	720	755	719	692	780	871	824	849	647	735	8,959
Customer Service Telephone Calls	5,096	4,602	4,270	5,089	5,133	4,483	5,257	5,577	4,857	5,163	4,245	4,991	58,763
Water Billed \$													
Residential	791,917	700,183	650,423	763,826	779,679	741,641	967,803	845,088	752,300	883,507	718,014	773,018	\$ 9,367,400
Industrial	1,099,425	1,153,979	1,161,864	1,281,566	1,227,377	1,301,791	1,379,618	1,301,698	1,318,373	1,420,048	1,385,863	1,292,638	\$ 15,324,240
Commercial	561,151	567,349	522,510	617,141	611,606	626,975	788,163	727,266	682,059	746,143	638,419	621,469	\$ 7,710,250
Total	\$ 2,452,493	\$ 2,421,511	\$ 2,334,797	\$ 2,662,533	\$ 2,618,662	\$ 2,670,407	\$ 3,135,584	\$ 2,874,052	\$ 2,752,732	\$ 3,049,698	\$ 2,742,296	\$ 2,687,125	\$ 32,401,890
Penalty \$	\$ 14,427	\$ 14,322	\$ 14,280	13,713	14,701	12,414	16,162	18,920	14,834	\$ 16,614	\$ 13,334	\$ 18,063	\$ 181,785
Total Billed	\$ 2,466,920	\$ 2,435,833	\$ 2,349,077	\$ 2,676,246	\$ 2,633,364	\$ 2,682,821	\$ 3,151,745	\$ 2,892,973	\$ 2,767,565	\$ 3,066,312	\$ 2,755,630	\$ 2,705,188	\$ 32,583,674
Raw Water Gallonage Billed													
Gallons	441,830,000	382,650,000	399,820,000	406,570,000	401,380,000	412,220,000	410,690,000	420,870,000	417,890,000	391,040,000	438,880,000	388,847,000	4,912,687,000
\$ Billed	146,422	126,810	132,500	134,737	133,017	140,979	140,456	143,938	142,918	133,736	150,097	132,857	\$ 1,658,468
Water Billed vs Cash Receipts													
Billed \$	2,613,343	2,562,644	2,486,730	2,810,983	2,766,381	2,823,800	3,292,201	3,036,910	2,910,484	3,200,048	2,905,727	2,838,045	\$ 34,247,296
Cash Revenue \$	2,649,090	2,609,314	2,643,097	2,741,865	2,773,894	2,747,477	3,144,603	3,132,436	3,005,003	3,200,164	2,908,074	2,845,972	\$ 34,400,990
% Cash to Billed	101%	102%	106%	98%	100%	97%	96%	103%	103%	100%	100%	100%	100.4%

City of Decatur
Treasurer's Financial Report
Headcount Staffing Level

Period Ending: Apr-25

		Current Year Staffing Levels											
	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staffing													
City Manager's Office & City Clerk	6	6	5	5	5	-	-	-	-	-	-	-	-
Data & Communications	3	3	3	3	3	-	-	-	-	-	-	-	-
Transit	12	11	11	11	12	-	-	-	-	-	-	-	-
Facilities	2	1	1	1	1	-	-	-	-	-	-	-	-
Finance/Purchasing/Water Cust. Serv.	24	22	21	24	23	-	-	-	-	-	-	-	-
Human Resources	5	4	4	4	5	-	-	-	-	-	-	-	-
Information Technology	9	10	10	10	9	-	-	-	-	-	-	-	-
Legal	7	6	7	7	7	-	-	-	-	-	-	-	-
Economic & Community Dev	28	28	26	24	19	-	-	-	-	-	-	-	-
Public Safety	278	257	275	260	266	-	-	-	-	-	-	-	-
Public Works	116	115	115	112	110	-	-	-	-	-	-	-	-
Total Full Time		490	463	478	461	460	-	-	-	-	-	-	-
Part Time Staffing													
City Manager's Office	-	1	1	1	1								
Transit	-	-	-	-	-								
City Council - Legislative	7	7	7	7	7								
Finance and Purchasing	-	2	2	2	2								
Human Resources	-	-	-	-	-								
Information Technology	-	1	-	-	1								
Legal	-	-	-	-	-								
Economic & Community Dev	-	1	-	-	1								
Police	-	2	2	2	1								
Fire	-	-	-	-	-								
Public Works	-	1	1	1	1								
Total Temporary		7	15	13	13	14	-	-	-	-	-	-	-
Total City Staff Headcount		497	478	491	474	474	-	-	-	-	-	-	-

Note: Above report includes all City Staff, Full Time and Temporary W-2 EE's

City of Decatur
Treasurer's Financial Report
Headcount Staffing Level

Period Ending: Apr-25

		Current Year Staffing Levels												
		Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Time Staff														
Executive														
City Manager's Office & City Clerk	6	6	5	5	5									
Data & Communications	3	3	3	3	3									
Total	9	9	8	8	8	-	-	-	-	-	-	-	-	-
Transportation Services														
Transit	12	11	11	11	12									
Facilites	2	1	1	1	1									
Total	14	12	12	12	13	-	-	-	-	-	-	-	-	-
Finance														
Finance & Risk Mgmt	14	14	14	16	15									
Purchasing	2	2	2	2	2									
Utility Customer Service	8	6	5	6	6									
Total	24	22	21	24	23	-	-	-	-	-	-	-	-	-
Human Resources														
	5	4	4	4	5									
Information Technology														
	9	10	10	10	9									
Legal														
	7	6	7	7	7									
Economic & Community Devel														
Economic & Community Dev.	7	6	5	4	2									
Building Inspections	7	8	7	7	6									
Neighborhood Inspection	9	8	8	8	7									
Neighborhood Outreach	5	6	6	5	4									
Total	28	28	26	24	19	-	-	-	-	-	-	-	-	-
Public Safety														
Fire	110	103	125	111	108									
Police	168	154	150	149	158									
Total	278	257	275	260	266	-	-	-	-	-	-	-	-	-
Public Works														
PW Engineering Division	12	10	9	9	9									
Fleet Maintenance Division	8	8	8	9	7									
PW Municipal Services	46	49	45	45	45									
PW Administration	2	2	3	3	3									
Water Administration	3	2	2	2	2									
Water Lake Services	7	7	7	7	7									
Water Production South Plant	15	15	15	15	15									
Water Services Distribution	23	22	26	22	22									
Total	116	115	115	112	110	-	-	-	-	-	-	-	-	-
Total City Staffing														
	490	463	478	461	460	-	-	-	-	-	-	-	-	-
General Fund staffing														
	412	397	408	394	392	-	-	-	-	-	-	-	-	-
Other Fund staffing														
	78	54	58	55	55	-	-	-	-	-	-	-	-	-
Total staffing														
	490	451	466	449	447	-	-	-	-	-	-	-	-	-

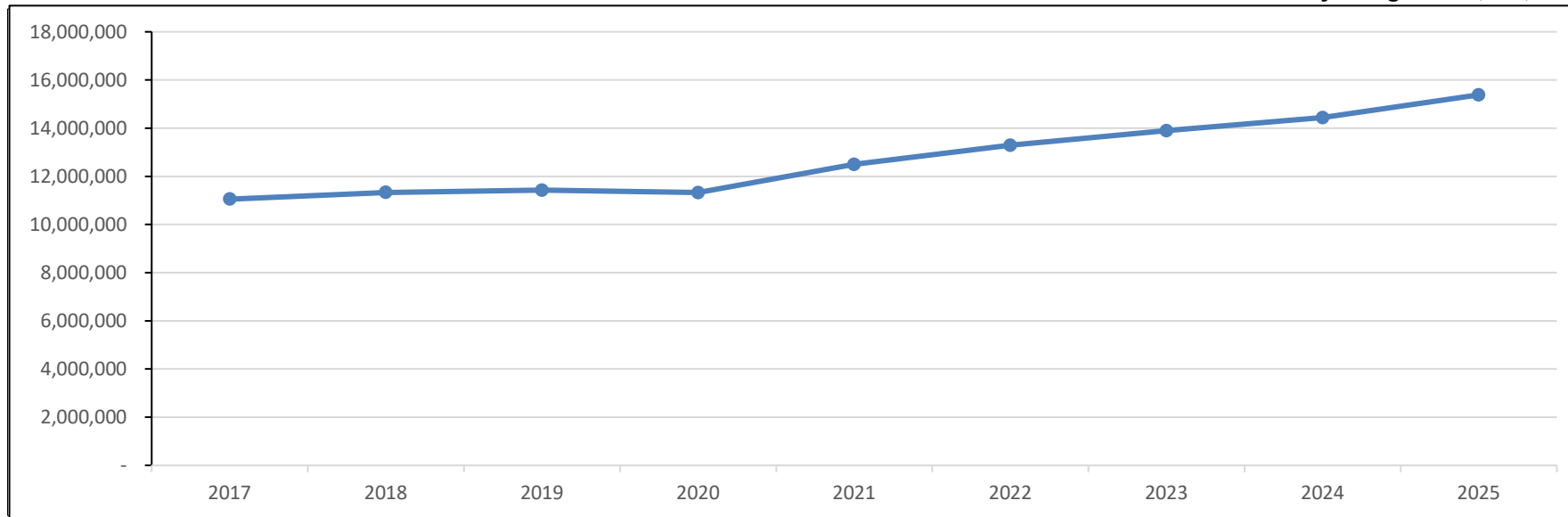
Note: Above report includes all Full Time W-2 EE's

STATE SALES TAX

Home

MONTH	2017	2018	2019	2020	2021	2022	2023	2024	2025
JANUARY	902,833	882,653	984,872	984,354	936,318	1,033,684	1,168,660	1,167,816	1,347,246
FEBRUARY	899,838	917,921	935,303	955,006	882,140	1,075,306	1,127,485	1,224,877	1,238,493
MARCH	1,107,270	1,088,364	1,093,971	1,112,877	1,115,773	1,269,776	1,289,943	1,360,748	1,404,454
APRIL	789,769	840,607	801,923	850,408	909,469	938,656	1,033,077	1,125,506	1,329,454
MAY	837,972	819,180	845,440	849,934	864,919	913,545	1,002,240	1,065,619	1,110,375
JUNE	957,693	978,292	975,295	909,787	1,179,406	1,149,425	1,144,522	1,238,496	1,290,513
JULY	906,452	942,693	968,093	858,962	1,082,746	1,135,529	1,152,092	1,175,943	1,225,332
AUGUST	935,012	1,010,708	1,011,477	945,270	1,201,374	1,182,257	1,222,864	1,272,387	1,325,828
SEPTEMBER	953,644	978,357	930,277	972,693	1,113,247	1,207,478	1,200,298	1,205,609	1,256,244
OCTOBER	891,372	943,494	979,187	974,990	1,069,252	1,042,274	1,154,653	1,200,817	1,251,251
NOVEMBER	934,414	991,142	967,297	940,548	1,087,116	1,178,594	1,242,689	1,250,853	1,346,678
DECEMBER	935,863	935,419	930,430	967,339	1,058,332	1,166,847	1,159,563	1,149,804	1,256,595

TOTALS	11,052,132	11,328,832	11,423,564	11,322,169	12,500,091	13,293,370	13,898,087	14,438,475	15,382,463
							Year in Play Budget		15,253,000

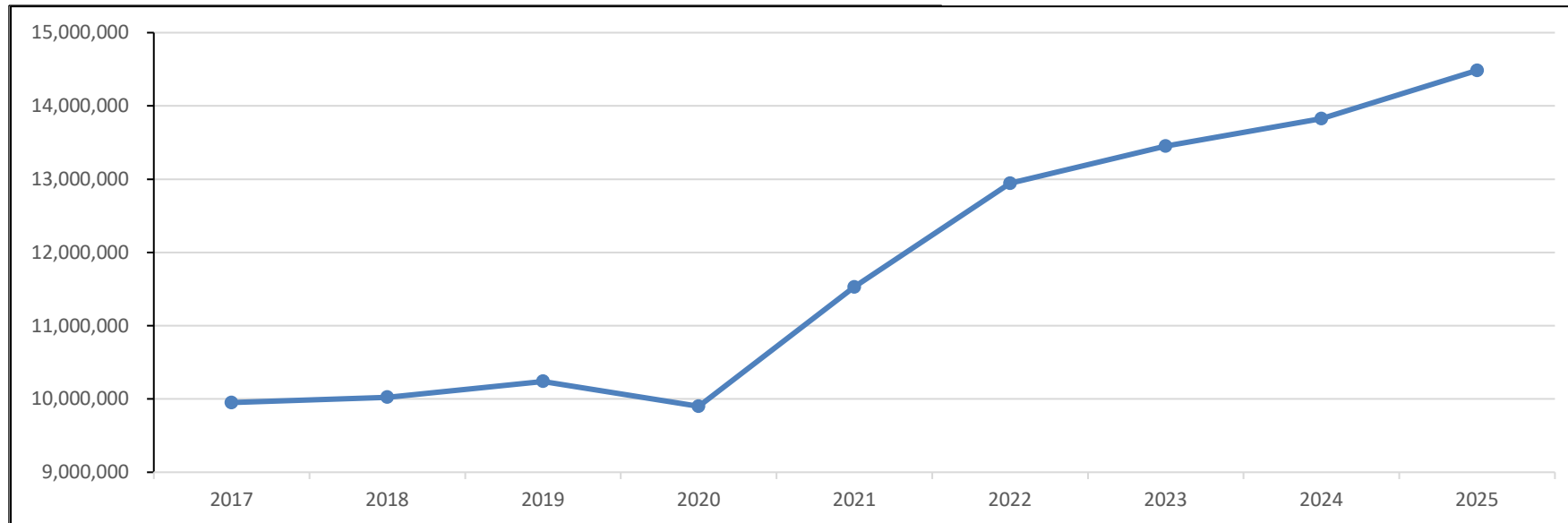


Schedule presents total State Sales Tax Revenue - revenue is recorded in General, Southeast TIF, Eastgate TIF, Pines TIF and Grand/Oakland TIF funds w/ TIF agreements

LOCAL SALES TAX

MONTH	2017	2018	2019	2020	2021	2022	2023	2024	2025
JANUARY	818,066	807,770	892,334	880,608	840,697	1,006,392	1,157,380	1,108,301	1,295,224
FEBRUARY	838,995	837,288	864,722	856,677	781,469	1,041,267	1,134,252	1,197,957	1,136,131
MARCH	995,383	959,353	963,236	960,429	992,288	1,201,515	1,246,328	1,276,139	1,325,005
APRIL	702,734	712,309	698,869	734,157	813,655	858,286	954,992	1,052,683	1,228,815
MAY	729,878	716,975	739,341	727,854	776,379	858,911	947,436	991,154	1,026,240
JUNE	855,602	852,317	858,115	765,429	1,102,858	1,112,269	1,063,989	1,152,207	1,192,995
JULY	814,658	807,532	860,421	735,614	1,046,496	1,094,284	1,106,303	1,126,031	1,165,892
AUGUST	877,154	909,719	920,833	834,535	1,045,456	1,170,493	1,174,733	1,255,941	1,300,401
SEPTEMBER	852,928	890,655	873,345	873,669	1,046,584	1,169,467	1,162,413	1,165,146	1,206,393
OCTOBER	779,788	836,215	868,200	865,615	1,013,580	1,099,159	1,103,324	1,145,831	1,186,394
NOVEMBER	835,747	866,834	875,836	819,660	1,048,702	1,201,140	1,299,459	1,222,796	1,266,083
DECEMBER	849,336	827,137	824,656	845,741	1,018,861	1,130,587	1,102,031	1,130,694	1,155,391

TOTALS	9,950,270	10,024,104	10,239,908	9,899,988	11,527,023	12,943,770	13,452,640	13,824,879	14,484,963
							Year in Play Budget		14,567,000

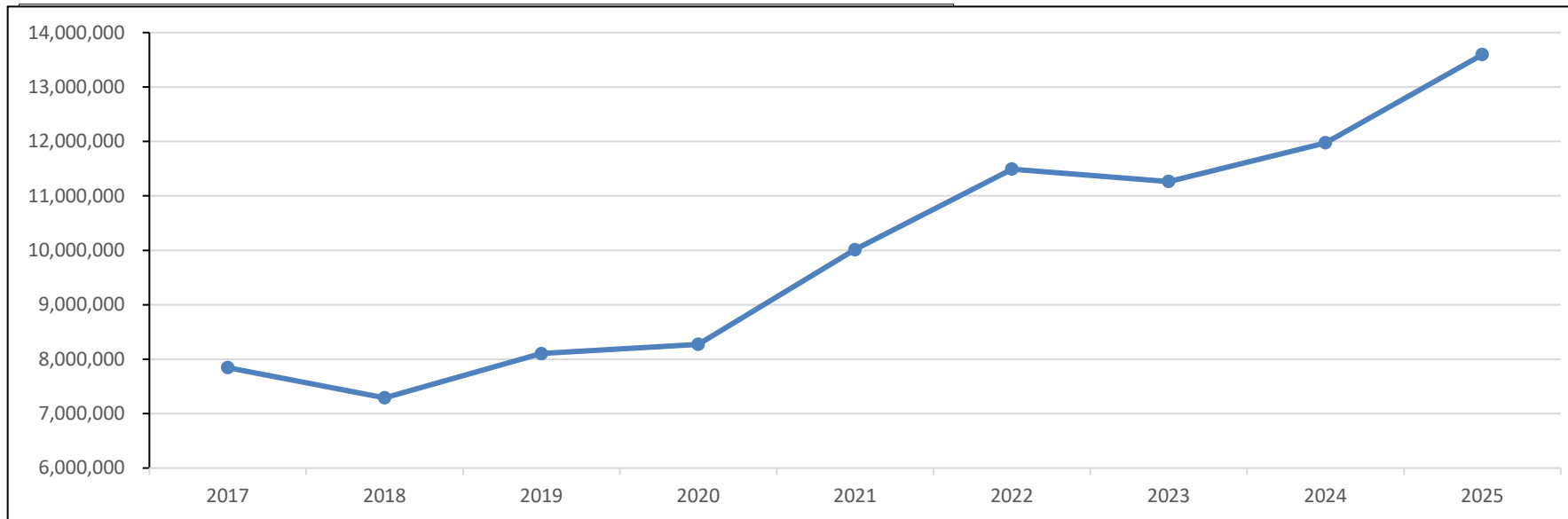


Schedule presents total State Sales Tax Revenue - revenue is recorded in General, Southeast TIF, Eastgate TIF, Pines TIF and Grand/Oakland TIF funds w/ TIF agreements
State imposed 2% collection fee commenced 09/2017; 1.5% fee effective w SFY19

STATE INCOME TAX

MONTH	2017	2018	2019	2020	2021	2022	2023	2024	2025
JANUARY	851,716	578,461	631,574	696,621	807,110	960,878	1,049,580	1,124,788	1,288,720
FEBRUARY	-	837,319	759,834	717,710	853,298	1,198,126	1,037,782	1,064,296	1,052,777
MARCH	1,411,585	420,941	457,518	533,688	588,089	519,319	614,640	691,752	675,504
APRIL	-	646,373	734,870	783,855	937,702	1,109,452	989,236	1,092,150	1,236,946
MAY	396,235	1,044,019	1,528,635	767,466	1,280,911	2,238,522	1,696,424	1,887,248	2,170,335
JUNE	764,129	482,298	477,387	475,376	1,123,868	657,580	795,466	808,845	930,172
JULY	1,547,903	652,113	713,920	754,878	1,008,212	1,110,107	1,059,801	1,176,708	1,353,214
AUGUST	698,009	478,694	511,760	1,032,080	566,126	571,768	696,542	786,227	904,161
SEPTEMBER	727,037	467,186	452,932	584,790	597,861	621,357	632,222	617,227	709,810
OCTOBER	599,068	726,093	808,115	846,827	1,086,453	1,137,578	1,222,083	1,318,007	1,515,708
NOVEMBER	450,852	522,953	527,420	572,208	622,816	720,354	823,188	791,201	984,533
DECEMBER	396,923	433,456	498,389	506,596	539,685	646,330	646,766	617,625	773,532

TOTALS	7,843,458	7,289,905	8,102,353	8,272,095	10,012,130	11,491,369	11,263,730	11,976,074	13,595,413
							Year in Play Budget		13,910,000



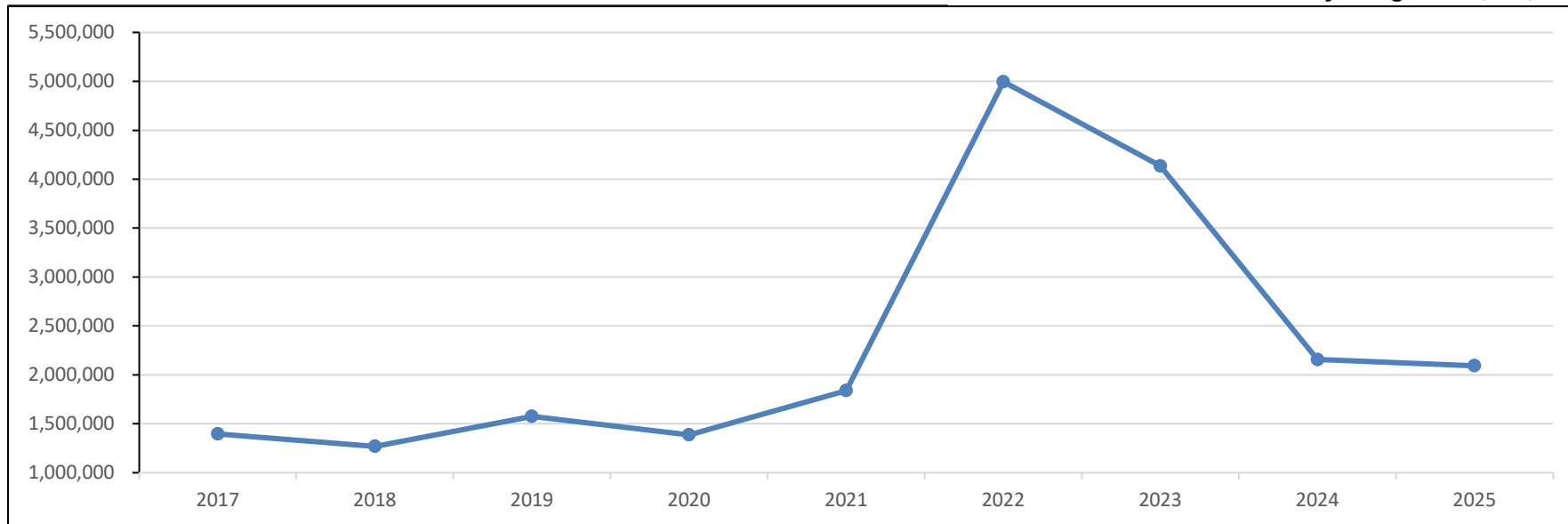
Schedule presents State LGDF distribution

State LGDF 10% distribution reduction commenced w SFY18 August 2017 distribution; distribution reduction of 5% effective for SFY19 and to present

PERSONAL PROPERTY REPLACEMENT TAX

MONTH	2017	2018	2019	2020	2021	2022	2023	2024	2025
JANUARY	217,463	143,616	153,006	226,930	238,599	489,253	699,404	410,703	295,919
FEBRUARY	-	-	-	-	-	-	-	-	-
MARCH	147,880	132,622	67,368	45,114	86,205	654,576	386,908	257,650	107,833
APRIL	352,780	260,085	301,619	311,508	402,800	743,040	551,668	173,481	89,416
MAY	227,189	269,213	365,884	199,155	519,099	997,471	893,076	403,600	521,879
JUNE	-	-	3,173	-	-	3,546	-	-	-
JULY	239,384	206,222	217,352	206,917	378,262	718,801	719,448	467,288	466,956
AUGUST	10,712	20,842	26,075	152,903	48,103	82,065	116,408	67,357	87,097
SEPTEMBER	-	-	-	-	26,897	21,828	-	-	-
OCTOBER	160,071	190,221	376,967	193,839	2,246	968,179	598,448	274,131	355,092
NOVEMBER	-	-	1,332	-	6,015	-	-	1,266	-
DECEMBER	42,179	46,033	62,824	50,168	131,241	317,059	170,202	101,473	169,918

TOTALS	1,397,658	1,268,855	1,575,600	1,386,533	1,839,468	4,995,818	4,135,561	2,156,947	2,094,110
							Year in Play Budget		2,090,000

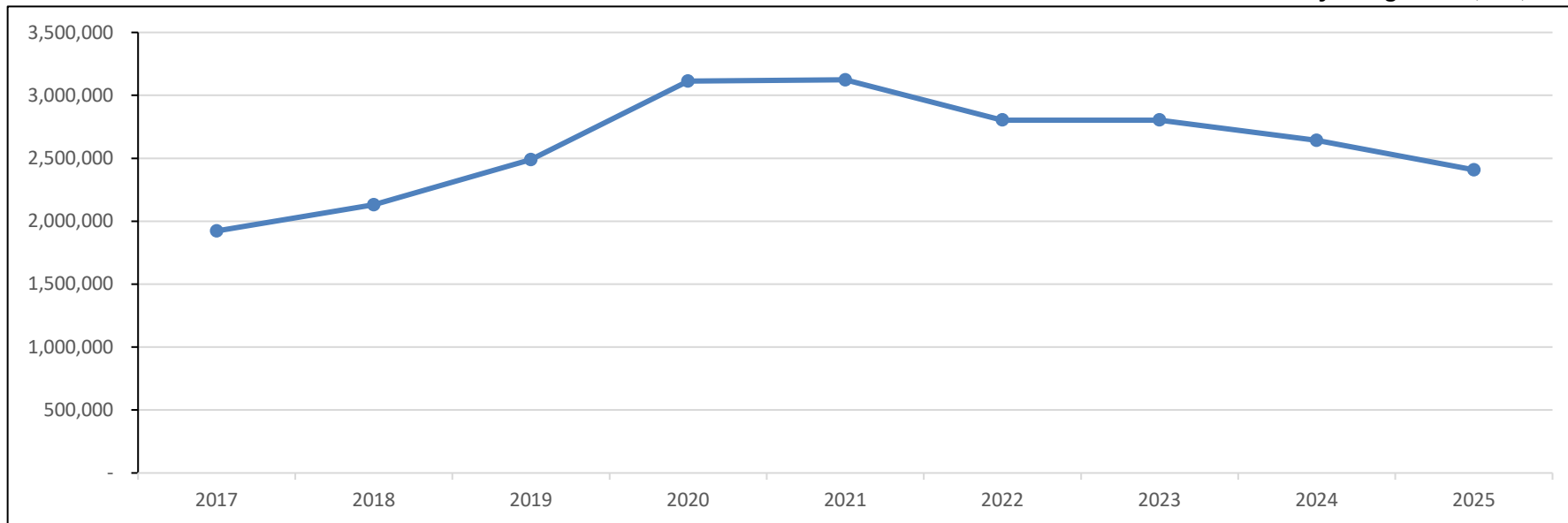


Schedule presents State distribution of PPRT. Recorded by City in city general fund (77.2%) and city library fund (22.8%) in accordance with state statutes

LOCAL USE TAX

MONTH	2017	2018	2019	2020	2021	2022	2023	2024	2025
JANUARY	159,854	166,257	205,607	244,618	301,148	215,409	253,475	241,131	130,653
FEBRUARY	155,199	192,590	227,498	229,171	320,911	253,062	267,197	251,921	227,296
MARCH	241,170	243,593	275,101	314,455	452,845	320,769	323,206	292,406	285,756
APRIL	139,319	145,000	159,583	217,745	222,022	212,726	226,274	174,994	34,971
MAY	131,114	149,116	183,842	189,224	197,971	205,377	208,488	196,738	196,738
JUNE	170,503	180,080	208,996	240,704	253,092	240,875	257,890	238,999	238,999
JULY	146,418	157,169	197,817	254,820	229,947	192,903	215,778	212,527	212,527
AUGUST	147,521	171,381	198,672	283,392	211,651	219,932	213,410	205,092	205,092
SEPTEMBER	156,033	183,541	201,970	286,103	241,230	248,103	160,202	197,869	197,869
OCTOBER	149,381	178,049	207,636	289,306	224,653	216,541	225,763	203,331	203,331
NOVEMBER	158,864	169,331	198,926	275,488	237,138	224,900	214,136	197,505	225,228
DECEMBER	167,420	194,248	222,795	287,411	231,030	252,890	237,674	228,936	249,985

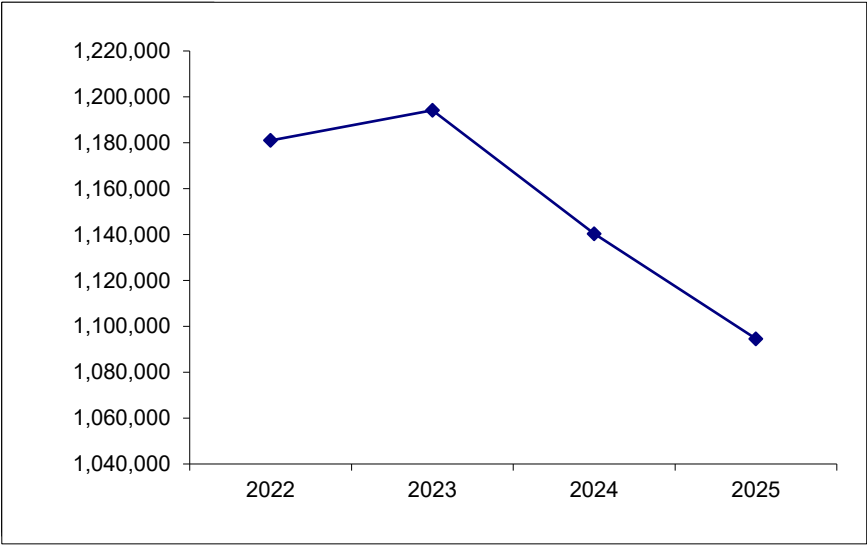
TOTALS	1,922,796	2,130,355	2,488,443	3,112,435	3,123,637	2,803,488	2,803,492	2,641,447	2,408,445
							Year in Play Budget		2,690,000



Schedule presents State distribution of Use Tax.

LOCAL TELEPHONE UTILITY TAX

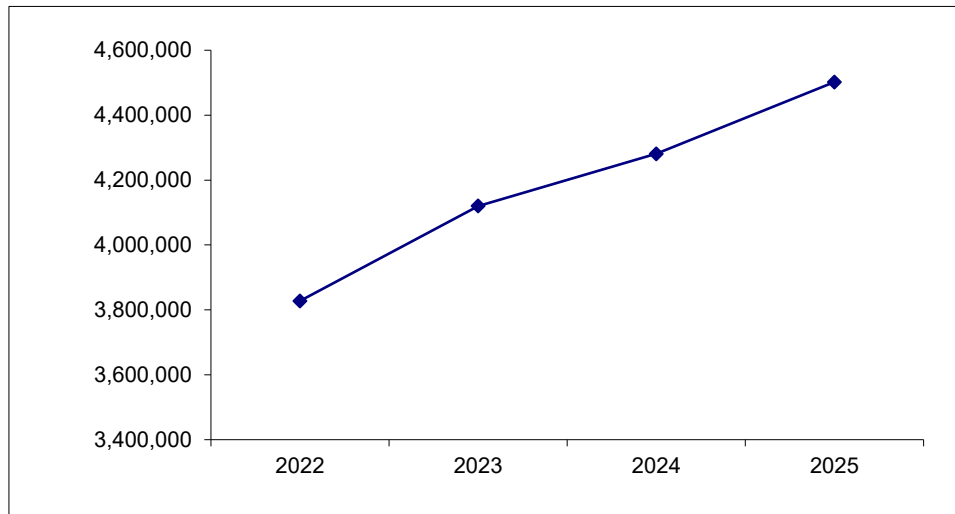
MONTH	2022	2023	2024	2025
JANUARY	99,599	100,718	97,646	82,205
FEBRUARY	94,273	101,222	91,030	86,619
MARCH	97,801	121,496	93,389	98,482
APRIL	95,983	107,186	91,487	106,944
MAY	94,162	89,187	92,439	87,817
JUNE	97,606	93,766	95,386	90,617
JULY	95,378	89,855	93,218	88,557
AUGUST	98,967	94,549	93,093	88,438
SEPTEMBER	87,617	91,316	92,082	87,477
OCTOBER	116,632	91,984	77,029	73,178
NOVEMBER	99,450	114,953	129,856	110,298
DECEMBER	103,560	97,923	93,709	93,957
TOTALS	1,181,029	1,194,155	1,140,364	1,094,590
			Current Budget	1,075,000



Projected Revenues

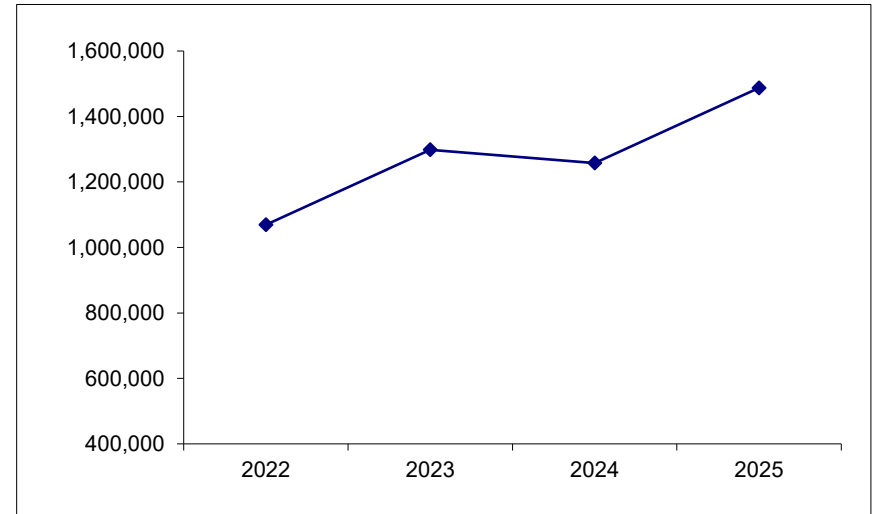
LOCAL FOOD & BEVERAGE TAX

MONTH	2022	2023	2024	2025
JANUARY	325,939	349,168	365,811	414,474
FEBRUARY	268,346	310,308	304,849	323,102
MARCH	254,687	314,152	325,079	327,761
APRIL	328,645	344,283	369,792	393,007
MAY	320,770	356,811	351,781	369,370
JUNE	345,385	348,084	383,528	402,704
JULY	338,253	362,797	394,950	414,698
AUGUST	344,233	361,840	359,532	377,509
SEPTEMBER	318,028	356,626	367,354	385,722
OCTOBER	326,439	336,711	364,350	362,386
NOVEMBER	323,232	343,975	344,322	370,203
DECEMBER	333,647	335,562	349,503	361,149
TOTALS	3,827,604	4,120,318	4,280,852	4,502,086
			Current Budget	4,478,000



LOCAL HOTEL & MOTEL TAX

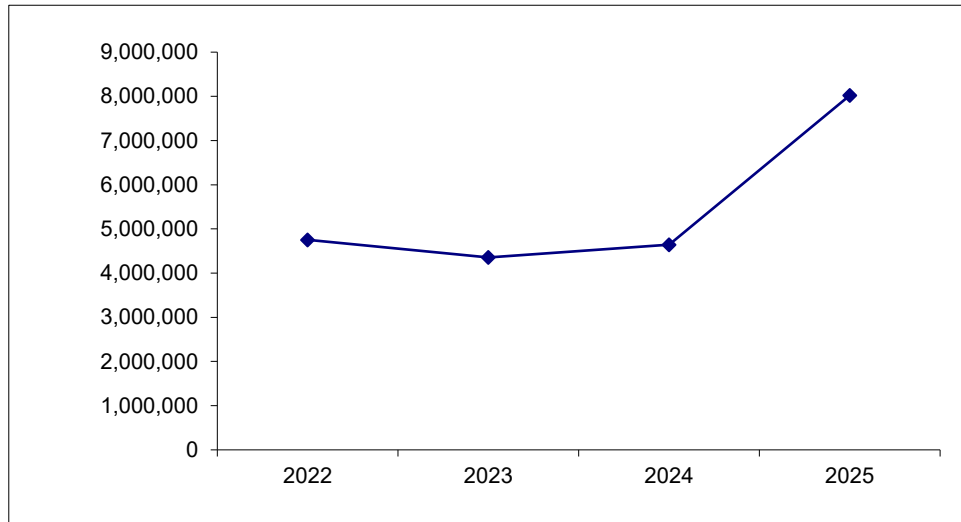
MONTH	2022	2023	2024	2025
JANUARY	62,215	71,531	69,918	113,570
FEBRUARY	70,247	89,816	70,454	79,884
MARCH	65,323	74,851	64,019	89,373
APRIL	76,916	111,415	106,694	109,305
MAY	76,544	78,123	120,452	132,497
JUNE	95,446	114,607	132,888	146,177
JULY	104,261	112,386	117,509	129,260
AUGUST	91,208	124,206	117,815	129,597
SEPTEMBER	114,943	159,762	120,172	132,189
OCTOBER	101,643	142,033	120,933	167,173
NOVEMBER	120,882	116,698	113,553	137,354
DECEMBER	89,647	102,974	103,337	121,200
TOTALS	1,069,274	1,298,403	1,257,743	1,487,579
			Current Budget	1,438,000



Projected Revenues

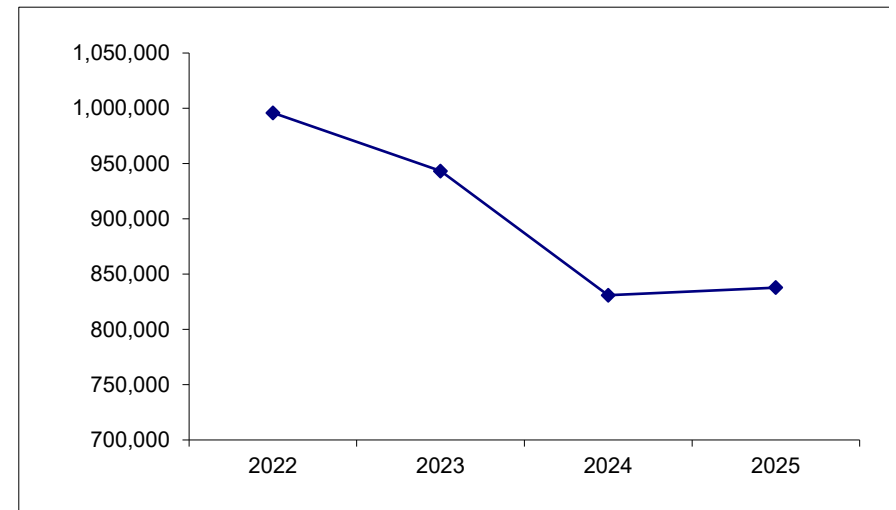
LOCAL UTILITY TAX (GAS & ELECTRIC)

MONTH	2022	2023	2024	2025
JANUARY	451,232	494,772	-	489,672
FEBRUARY	-	511,814	410,027	477,955
MARCH	1,170,976	459,507	491,881	496,577
APRIL	453,756	411,867	848,133	416,250
MAY	376,488	357,677	379,750	793,366
JUNE	327,903	307,264	317,704	726,264
JULY	311,731	273,044	374,376	787,555
AUGUST	323,917	277,163	354,321	765,865
SEPTEMBER	323,685	319,748	372,023	785,009
OCTOBER	316,968	310,248	376,713	756,518
NOVEMBER	318,048	291,359	339,887	733,757
DECEMBER	375,073	339,785	376,140	792,109
TOTALS	4,749,776	4,354,248	4,640,956	8,020,896
			Current Budget	8,444,000



LOCAL CABLE TV TAX

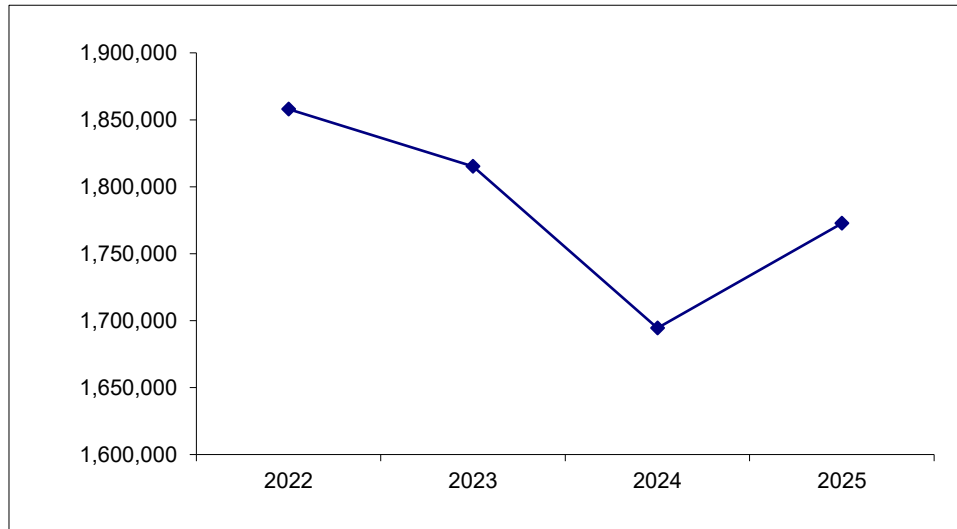
MONTH	2022	2023	2024	2025
JANUARY	13,687	11,674	10,413	8,826
FEBRUARY	235,066	228,468	210,193	176,790
MARCH	-	-	-	-
APRIL	12,982	-	9,672	8,337
MAY	245,500	241,582	204,165	204,165
JUNE	-	-	-	-
JULY	-	10,736	-	-
AUGUST	254,979	224,680	195,602	195,602
SEPTEMBER	-	-	-	-
OCTOBER	-	10,312	-	11,137
NOVEMBER	233,712	215,736	200,878	232,994
DECEMBER	-	-	-	-
TOTALS	995,925	943,187	830,924	837,851
			Current Budget	874,000



Projected Revenues

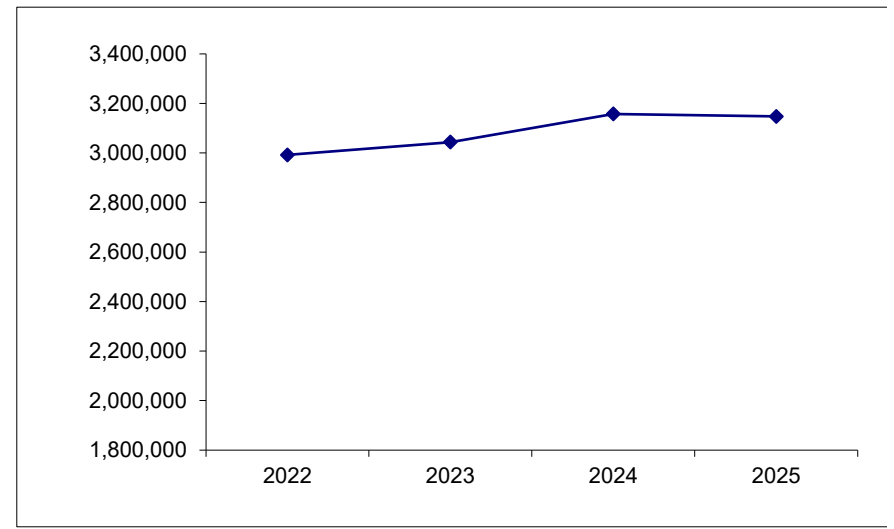
LOCAL MOTOR FUEL TAX

MONTH	2022	2023	2024	2025
JANUARY	155,334	154,093	127,282	177,386
FEBRUARY	146,251	142,970	155,267	132,755
MARCH	125,153	138,333	106,685	129,568
APRIL	142,456	150,252	157,234	132,978
MAY	147,235	147,736	147,473	150,000
JUNE	162,643	163,482	166,102	150,000
JULY	164,199	168,250	135,720	150,000
AUGUST	166,136	151,650	158,490	150,000
SEPTEMBER	173,019	154,583	148,184	150,000
OCTOBER	162,198	148,377	139,352	150,000
NOVEMBER	162,085	149,939	130,163	150,000
DECEMBER	151,229	145,591	122,508	150,000
TOTALS	1,857,939	1,815,258	1,694,461	1,772,687
			Current Budget	1,800,000



STATE MOTOR FUEL TAX

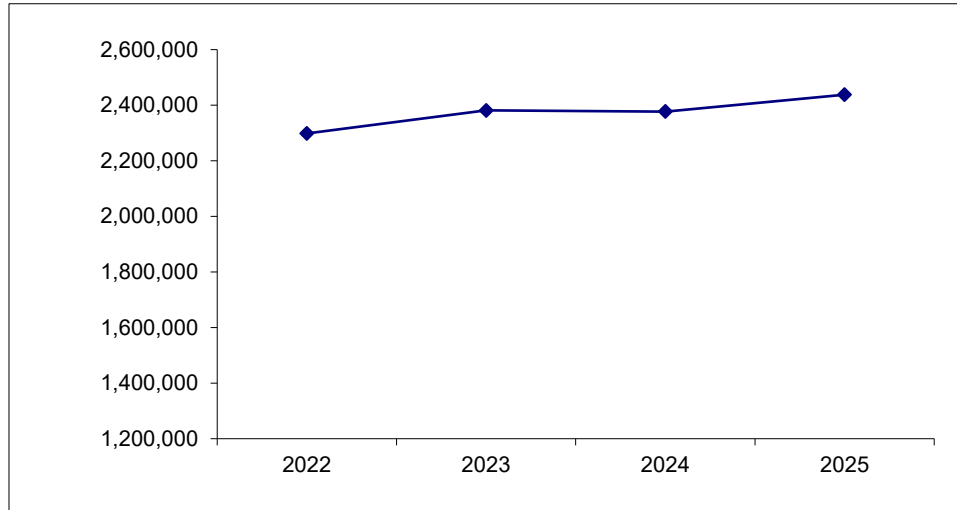
MONTH	2022	2023	2024	2025
JANUARY	283,072	275,250	275,245	-
FEBRUARY	258,944	220,663	235,090	258,341
MARCH	178,756	225,950	263,008	267,745
APRIL	253,405	219,333	230,465	506,601
MAY	255,437	250,551	253,637	264,417
JUNE	256,227	254,697	246,458	264,417
JULY	265,264	264,536	270,657	264,417
AUGUST	259,754	251,674	267,644	264,417
SEPTEMBER	249,395	262,001	284,706	264,417
OCTOBER	252,007	277,605	274,875	264,417
NOVEMBER	239,391	249,118	270,738	264,417
DECEMBER	240,655	292,462	284,843	264,417
TOTALS	2,992,307	3,043,839	3,157,365	3,148,021
			Current Budget	3,173,000



Projected Revenues

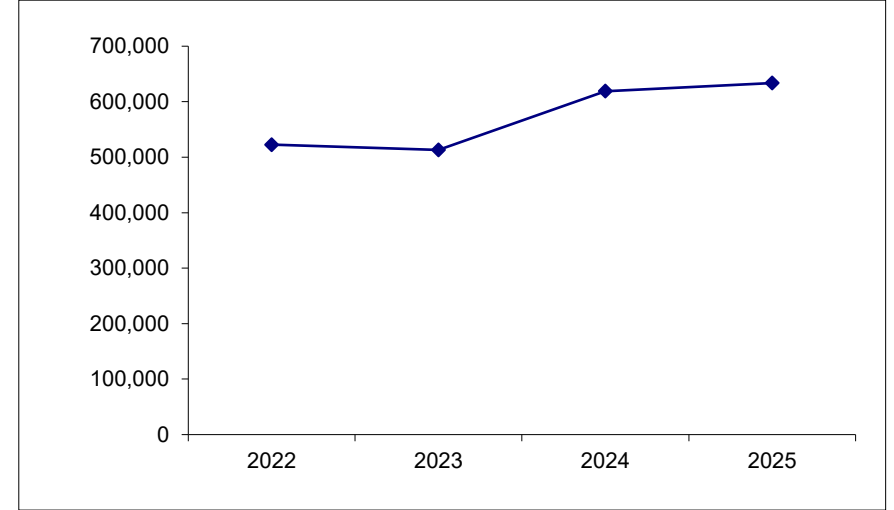
STATE VIDEO GAMING TAX

MONTH	2022	2023	2024	2025
JANUARY	186,950	187,712	186,224	195,545
FEBRUARY	194,055	194,632	196,329	200,877
MARCH	165,854	192,027	170,364	186,645
APRIL	170,074	196,183	196,168	189,458
MAY	230,570	233,599	226,183	230,594
JUNE	217,794	208,034	213,948	218,120
JULY	197,376	214,828	206,141	210,161
AUGUST	183,024	191,592	188,197	191,867
SEPTEMBER	190,168	196,948	198,173	202,037
OCTOBER	182,080	188,283	200,227	203,856
NOVEMBER	191,184	190,493	193,432	206,248
DECEMBER	189,255	186,923	201,789	202,384
TOTALS	2,298,383	2,381,255	2,377,176	2,437,791
			Current Budget	2,429,000



LOCAL LIQUOR LICENSE FEE

MONTH	2022	2023	2024	2025
JANUARY	-	-	2,556	1,384
FEBRUARY	6,010	250	2,547	1,031
MARCH	702	3,677	250	-
APRIL	-	100	-	9,150
MAY	288,825	143,125	266,825	269,493
JUNE	217,825	330,921	332,910	336,239
JULY	3,280	26,953	2,209	2,231
AUGUST	200	2,055	2,765	2,792
SEPTEMBER	600	400	2,035	2,055
OCTOBER	150	2,665	3,291	1,944
NOVEMBER	3,093	-	3,607	1,212
DECEMBER	1,914	2,900	-	6,060
TOTALS	522,599	513,047	618,996	633,593
			Current Budget	627,000



YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
000 UNASSIGNED								
100231 GEN GOV TAXES								
10	-02-31-000-00-301103-		REAL ESTATE TAXES					
	-12,713,000.00	-12,713,000.00	0.00	0.00	0.00	-12,713,000.00	.0%	
10	-02-31-000-00-301106-		MOBILE HOME PRIVILEGE TAX					
	-14,000.00	-14,000.00	0.00	0.00	0.00	-14,000.00	.0%	
10	-02-31-000-00-301201-		STATE SALES TAXES					
	-15,112,000.00	-15,112,000.00	-5,268,326.09	-1,316,623.55	0.00	-9,843,673.91	34.9%	
10	-02-31-000-00-301202-		TELEPHONE UTILITY TAX					
	-1,075,000.00	-1,075,000.00	-374,250.56	-106,944.32	0.00	-700,749.44	34.8%	
10	-02-31-000-00-301203-		FOOD & BEVERAGE TAX					
	-4,478,000.00	-4,478,000.00	-1,458,344.80	-393,007.44	0.00	-3,019,655.20	32.6%	
10	-02-31-000-00-301204-		HOTEL AND MOTEL TAX					
	-1,438,000.00	-1,438,000.00	-392,132.63	-109,305.19	0.00	-1,045,867.37	27.3%	
10	-02-31-000-00-301205-		LOCAL SALES TAX					
	-14,414,000.00	-14,414,000.00	-4,926,193.88	-1,214,069.76	0.00	-9,487,806.12	34.2%	
10	-02-31-000-00-301206-		AVIATION FUEL TAX					
	-35,000.00	-35,000.00	-6,368.81	-1,575.19	0.00	-28,631.19	18.2%	
10	-02-31-000-00-301207-		LOCAL USE TAX					
	-2,690,000.00	-2,690,000.00	-678,676.41	-34,970.69	0.00	-2,011,323.59	25.2%	
10	-02-31-000-00-301208-		AUTO RENTAL TAX					
	-65,000.00	-65,000.00	-18,513.95	-4,317.79	0.00	-46,486.05	28.5%	
10	-02-31-000-00-301209-		UTILITY TAX					
	-8,444,000.00	-8,444,000.00	-1,880,453.28	-416,249.70	0.00	-6,563,546.72	22.3%	
10	-02-31-000-00-301210-		VIDEO GAMING TAX					
	-2,429,000.00	-2,429,000.00	-772,525.26	-189,458.45	0.00	-1,656,474.74	31.8%	
10	-02-31-000-00-301302-		CABLE TV TAX					
	-874,000.00	-874,000.00	-193,953.55	-8,336.86	0.00	-680,046.45	22.2%	
	TOTAL GEN GOV TAXES							
	-63,781,000.00	-63,781,000.00	-15,969,739.22	-3,794,858.94	0.00	-47,811,260.78	25.0%	
100232 GEN GOV INTERGOVTMENT								
10	-02-32-000-00-302102-		LOCAL REPLACEMENT TAX					
	-45,000.00	-45,000.00	-15,501.36	-410.92	0.00	-29,498.64	34.4%	
10	-02-32-000-00-302104-		STATE REPLACEMENT TAX					
	-1,453,000.00	-1,453,000.00	-410,437.08	-89,005.12	0.00	-1,042,562.92	28.2%	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-32-000-00-302105-	-13,910,000.00	-13,910,000.00		STATE INCOME TAX				
				-4,253,947.18	-1,236,945.70	0.00	-9,656,052.82	30.6%
10 -02-32-000-00-302106-	-200,000.00	-200,000.00		FEDERAL GRANTS				
				-49,638.79	0.00	0.00	-150,361.21	24.8%
10 -02-32-000-00-302107-	-100,000.00	-100,000.00		STATE GRANTS OR OTHER				
				-18,037.50	-18,037.50	0.00	-81,962.50	18.0%
10 -02-32-000-00-302114-	-58,000.00	-58,000.00		POLICE OT REIMBURSEMENTS				
				-24,228.61	-8,194.42	0.00	-33,771.39	41.8%
10 -02-32-000-00-302121-	-119,000.00	-119,000.00		CANNABIS TAX				
				-37,545.59	-8,791.89	0.00	-81,454.41	31.6%
10 -02-32-000-00-302126-	-243,000.00	-243,000.00		OPIOID TREATMENT FUNDING				
				0.00	0.00	0.00	-243,000.00	.0%
10 -02-32-000-00-308879-	0.00	0.00		ADDI REIMBURSEMENT				
				-6,351.24	-2,117.08	0.00	6,351.24	100.0%
TOTAL GEN GOV INTERGOVTMENT	-16,128,000.00	-16,128,000.00		-4,815,687.35	-1,363,502.63	0.00	-11,312,312.65	29.9%

100233 GEN GOV SERVICE CHARGE

10 -02-33-000-00-303607-	-2,867,730.00	-2,867,730.00		PAYMENT IN LIEU OF TAXES				
				-955,910.00	-238,977.50	0.00	-1,911,820.00	33.3%
10 -02-33-000-00-303608-	-281,172.00	-281,172.00		RISK & EE BENEFIT SERVICES				
				-93,724.00	-23,431.00	0.00	-187,448.00	33.3%
10 -02-33-000-00-303621-	-2,968,288.00	-2,968,288.00		ADMIN SERVICES				
				-989,428.00	-247,357.00	0.00	-1,978,860.00	33.3%
10 -02-33-000-00-303622-	-1,617,634.00	-1,617,634.00		PUBLIC WORKS SERVICES				
				-539,212.00	-134,803.00	0.00	-1,078,422.00	33.3%
10 -02-33-000-00-303626-	-88,656.00	-88,656.00		BLDG INSPECTION SERVICES				
				-29,552.00	-7,388.00	0.00	-59,104.00	33.3%
10 -02-33-000-00-303628-	-396,300.00	-396,300.00		FM SEWER FUND-EPA				
				-132,100.00	-33,025.00	0.00	-264,200.00	33.3%
10 -02-33-000-00-306700-	-416,219.00	-416,219.00		IT SERVICES				
				-138,740.00	-34,685.00	0.00	-277,479.00	33.3%
10 -02-33-000-00-306707-	-472,000.00	-472,000.00		CDBG PERSONNEL/EXP REIMB				
				-231,686.15	-120,787.54	0.00	-240,313.85	49.1%
10 -02-33-000-00-306751-	-150,000.00	-150,000.00		HOME PERSONNEL/EXP REIMB				
				-28,502.23	-8,788.28	0.00	-121,497.77	19.0%
10 -02-33-000-00-306753-	-62,000.00	-62,000.00		DUATS PERSONNEL/EXP REIMB				
				-42,920.46	0.00	0.00	-19,079.54	69.2%
10 -02-33-000-00-306762-	-1,800.00	-1,800.00		REIMB FROM COMMUNITY GRANTS				
				-37,760.06	-10,462.46	0.00	35,960.06	2097.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL GEN GOV SERVICE CHARGE								
-9,321,799.00		-9,321,799.00		-3,219,534.90	-859,704.78	0.00	-6,102,264.10	34.5%
100234 GEN GOV -LICENSE/PERMIT								
10	-02-34-000-00-304300-			ANIMAL REGISTRATION LATE FEES				
	-12,000.00	-12,000.00		-4,325.00	-720.00	0.00	-7,675.00	36.0%
10	-02-34-000-00-304302-			GARBAGE HAULERS				
	-10,000.00	-10,000.00		-200.00	0.00	0.00	-9,800.00	2.0%
10	-02-34-000-00-304303-			CONTRACTOR LICENSES				
	-24,000.00	-24,000.00		-10,232.00	-1,882.00	0.00	-13,768.00	42.6%
10	-02-34-000-00-304304-			LIQUOR LICENSES				
	-627,000.00	-627,000.00		-11,565.38	-9,150.00	0.00	-615,434.62	1.8%
10	-02-34-000-00-304307-			OTHER LICENSES				
	-315,000.00	-315,000.00		-79,152.40	-6,670.00	0.00	-235,847.60	25.1%
10	-02-34-000-00-304401-			BUILDING PERMITS				
	-760,000.00	-760,000.00		-215,289.01	-43,907.27	0.00	-544,710.99	28.3%
TOTAL GEN GOV -LICENSE/PERMIT								
-1,748,000.00		-1,748,000.00		-320,763.79	-62,329.27	0.00	-1,427,236.21	18.4%
100235 GEN GOV- FINES & FEES								
10	-02-35-000-00-303301-			ON STREET PARKING				
	-6,000.00	-6,000.00		-1,703.18	-367.44	0.00	-4,296.82	28.4%
10	-02-35-000-00-303302-			PARKING LOT 1				
	-14,000.00	-14,000.00		-5,442.33	-2,105.47	0.00	-8,557.67	38.9%
10	-02-35-000-00-303306-			PARKING LOT 10				
	-6,000.00	-6,000.00		-843.36	-311.97	0.00	-5,156.64	14.1%
10	-02-35-000-00-303308-			GARAGE C				
	-29,000.00	-29,000.00		-4,235.00	-750.00	0.00	-24,765.00	14.6%
10	-02-35-000-00-303310-			RESIDENTIAL PARKING				
	-7,000.00	-7,000.00		-180.00	0.00	0.00	-6,820.00	2.6%
10	-02-35-000-00-303312-			DOWNTOWN EMPL PARKING PERMITS				
	-28,000.00	-28,000.00		-6,013.50	-1,522.50	0.00	-21,986.50	21.5%
10	-02-35-000-00-304490-			ADMIN COURT FINES				
	-71,000.00	-71,000.00		-15,561.70	-4,000.00	0.00	-55,438.30	21.9%
10	-02-35-000-00-305500-			ADMINISTRATIVE COURT FEES				
	-42,000.00	-42,000.00		-9,421.00	-2,446.00	0.00	-32,579.00	22.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-35-000-00-305501-	-166,000.00	-166,000.00		COURT FINES				
				-38,915.48	-405.41	0.00	-127,084.52	23.4%
10 -02-35-000-00-305502-	-1,000.00	-1,000.00		BOOT FEE				
				-1,015.00	-140.00	0.00	15.00	101.5%
10 -02-35-000-00-305503-	-39,000.00	-39,000.00		WEED CUTTING FEES				
				-11,102.16	-2,790.47	0.00	-27,897.84	28.5%
10 -02-35-000-00-305505-	-356,000.00	-356,000.00		ILLEGAL USE OF VEHICLE				
				-109,200.00	-27,250.00	0.00	-246,800.00	30.7%
10 -02-35-000-00-305506-	-70,000.00	-70,000.00		OVERTIME PARKING FEES				
				-35,321.32	-7,648.85	0.00	-34,678.68	50.5%
10 -02-35-000-00-305507-	-5,000.00	-5,000.00		VARIANCE AND ZONING				
				-1,095.00	-250.00	0.00	-3,905.00	21.9%
10 -02-35-000-00-305513-	-99,000.00	-99,000.00		OTHER FINES AND FEES				
				-36,281.95	-7,912.57	0.00	-62,718.05	36.6%
10 -02-35-000-00-305516-	-56,000.00	-56,000.00		PET CITATIONS				
				-19,940.66	-6,160.67	0.00	-36,059.34	35.6%
10 -02-35-000-00-305520-	-111,000.00	-111,000.00		TRASH & CLEAN UP FINES				
				-32,999.26	-6,237.92	0.00	-78,000.74	29.7%
10 -02-35-000-00-305522-	-5,000.00	-5,000.00		BACKGROUND CHECK FEES				
				-3,560.00	-1,160.00	0.00	-1,440.00	71.2%
TOTAL GEN GOV- FINES & FEES	-1,111,000.00	-1,111,000.00						
				-332,830.90	-71,459.27	0.00	-778,169.10	30.0%
100237 GEN GOV- INVESTMENT								
10 -02-37-000-00-307101-	-180,000.00	-180,000.00		INTEREST INCOME				
				-36,161.07	-8,198.02	0.00	-143,838.93	20.1%
10 -02-37-000-00-307141-	-280,000.00	-280,000.00		INVESTMENT INCOME				
				-144,511.15	-36,458.87	0.00	-135,488.85	51.6%
TOTAL GEN GOV- INVESTMENT	-460,000.00	-460,000.00						
				-180,672.22	-44,656.89	0.00	-279,327.78	39.3%
100238 GEN GOV- OTHER INCOME								
10 -02-38-000-00-303413-	-921,000.00	-921,000.00		AMEREN FRANCHISE PAYMENTS				
				-307,037.32	-76,759.33	0.00	-613,962.68	33.3%
10 -02-38-000-00-303415-	-1,000.00	-1,000.00		PROFESSIONAL STANDARDS INCOME				
				0.00	0.00	0.00	-1,000.00	.0%

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FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10	-02-38-000-00-303510-		ELECTRIC AGGREGATION ADMIN FEE					
	-25,000.00	-25,000.00	0.00	0.00	0.00	-25,000.00	.0%	
10	-02-38-000-00-308801-		RENTAL OF CITY PROPERTY					
	-7,000.00	-7,000.00	-5,073.00	-843.00	0.00	-1,927.00	72.5%	
10	-02-38-000-00-308802-		SALE OF CITY PROPERTY					
	0.00	0.00	-1,079.49	0.00	0.00	1,079.49	100.0%	
10	-02-38-000-00-308803-		SALE OF OTHER PROPERTY					
	-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%	
10	-02-38-000-00-308810-		DAMAGE TO CITY PROPERTY					
	-43,000.00	-43,000.00	-14,404.38	-3,915.81	0.00	-28,595.62	33.5%	
10	-02-38-000-00-308814-		INVENTORY REIMBURSEMENTS					
	0.00	0.00	-1,237.83	0.00	0.00	1,237.83	100.0%	
10	-02-38-000-00-308890-		REIMBURSEMENT OF EXPENSE					
	-10,000.00	-10,000.00	-6,958.53	-61.20	0.00	-3,041.47	69.6%	
10	-02-38-000-00-308898-		BANK RECONCILIATION ADJUSTMENT					
	0.00	0.00	-4.19	0.00	0.00	4.19	100.0%	
10	-02-38-000-00-308899-		MISCELLANEOUS INCOME					
	-72,201.00	-72,201.00	-46,271.81	233,674.11	0.00	-25,929.19	64.1%	
TOTAL GEN GOV- OTHER INCOME								
	-1,089,201.00	-1,089,201.00	-382,066.55	152,094.77	0.00	-707,134.45	35.1%	
100432 PUB SAFETY - INTERGOVT								
10	-04-32-000-00-302403-		FIRE TRAINING REIMBURSE					
	-36,000.00	-36,000.00	-4,185.28	0.00	0.00	-31,814.72	11.6%	
10	-04-32-000-00-302404-		POLICE TRAINING REIMBURSE					
	-284,000.00	-284,000.00	0.00	0.00	0.00	-284,000.00	.0%	
TOTAL PUB SAFETY - INTERGOVT								
	-320,000.00	-320,000.00	-4,185.28	0.00	0.00	-315,814.72	1.3%	
100433 PUB SAFETY - TRANSFER FR								
10	-04-33-000-00-303405-		SCHOOL DISTRICT REIMBURSE					
	-684,000.00	-684,000.00	-67,854.00	0.00	0.00	-616,146.00	9.9%	
10	-04-33-000-00-310010-		FIRE PROGRAMS					
	-26,000.00	-26,000.00	-1,000.00	-240.00	0.00	-25,000.00	3.8%	
TOTAL PUB SAFETY - TRANSFER FR								
	-710,000.00	-710,000.00	-68,854.00	-240.00	0.00	-641,146.00	9.7%	

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ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
100435 PUBLIC SAFETY FINES & FEES								
10	-04-35-000-00-305512-		FIRE & BURGLAR ALARMS					
	-20,000.00	-20,000.00	-2,900.00	0.00	0.00	-17,100.00	14.5%	
10	-04-35-000-00-305514-		POLICE RECORDS					
	-16,000.00	-16,000.00	-1,531.16	-360.16	0.00	-14,468.84	9.6%	
10	-04-35-000-00-308800-		PUBLIC SAFETY LIFT ASSIST					
	-10,000.00	-10,000.00	-6,000.00	-1,500.00	0.00	-4,000.00	60.0%	
TOTAL PUBLIC SAFETY FINES & FEES								
	-46,000.00	-46,000.00	-10,431.16	-1,860.16	0.00	-35,568.84	22.7%	
100831 HIWAY/STS - RE TAXES								
10	-08-31-000-00-301102-		PROP TAX- ROAD & BRIDGE					
	-458,000.00	-458,000.00	0.00	0.00	0.00	-458,000.00	.0%	
TOTAL HIWAY/STS - RE TAXES								
	-458,000.00	-458,000.00	0.00	0.00	0.00	-458,000.00	.0%	
100832 HIWAY/STS - INTERGOVT								
10	-08-32-000-00-302401-		STATE ROUTE MAINTENANCE					
	-156,000.00	-156,000.00	-76,042.98	0.00	0.00	-79,957.02	48.7%	
TOTAL HIWAY/STS - INTERGOVT								
	-156,000.00	-156,000.00	-76,042.98	0.00	0.00	-79,957.02	48.7%	
100833 HIWAY/STS - TRANSFER FR								
10	-08-33-000-00-303601-		MFT REIMB-MSD/TRAFF SIGNAL					
	-552,000.00	-552,000.00	-203,349.24	-39,118.04	0.00	-348,650.76	36.8%	
10	-08-33-000-00-303606-		WATER STREET CUTS					
	-245,000.00	-245,000.00	-145,496.55	-52,039.84	0.00	-99,503.45	59.4%	
TOTAL HIWAY/STS - TRANSFER FR								
	-797,000.00	-797,000.00	-348,845.79	-91,157.88	0.00	-448,154.21	43.8%	
TOTAL UNASSIGNED								
	-96,126,000.00	-96,126,000.00	-25,729,654.14	-6,137,675.05	0.00	-70,396,345.86	26.8%	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL GENERAL FUND								
-96,126,000.00		-96,126,000.00		-25,729,654.14	-6,137,675.05	0.00	-70,396,345.86	26.8%
	TOTAL REVENUES							
-96,126,000.00		-96,126,000.00		-25,729,654.14	-6,137,675.05	0.00	-70,396,345.86	

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ACCOUNTS FOR: 120	CENTRAL TIF						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET % USED

T20 CENTRAL TIF

T120452 CENTRAL TIF FUND REVENUE

120 -00-45-T20-00-301103-			REAL ESTATE TAXES				
-400,000.00	-400,000.00		0.00	0.00	0.00	-400,000.00	.0%
TOTAL CENTRAL TIF FUND REVENUE							
-400,000.00	-400,000.00		0.00	0.00	0.00	-400,000.00	.0%
TOTAL CENTRAL TIF							
-400,000.00	-400,000.00		0.00	0.00	0.00	-400,000.00	.0%
TOTAL CENTRAL TIF							
-400,000.00	-400,000.00		0.00	0.00	0.00	-400,000.00	.0%
TOTAL REVENUES							
-400,000.00	-400,000.00		0.00	0.00	0.00	-400,000.00	

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ACCOUNTS FOR: 16		COMMUNITY GRANTS FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP		REVISED BUDGET						
160 STRONG COMMUNITIES (SCP)								
1645160 COMMUNITY GRANTS REVENUE								
16	-02-45-160-00-302106-			FEDERAL GRANTS				
	-130,000.00	-130,000.00		0.00	0.00	0.00	-130,000.00	.0%
16	-02-45-160-00-302107-			STATE GRANTS-SCP				
	-302,000.00	-302,000.00		0.00	0.00	0.00	-302,000.00	.0%
16	-02-45-160-00-302113-			STATE GRANTS-HRAP				
	-330,000.00	-330,000.00	-350,253.35	-59,085.00		0.00	20,253.35	106.1%
TOTAL COMMUNITY GRANTS REVENUE								
	-762,000.00	-762,000.00	-350,253.35	-59,085.00		0.00	-411,746.65	46.0%
TOTAL STRONG COMMUNITIES (SCP)								
	-762,000.00	-762,000.00	-350,253.35	-59,085.00		0.00	-411,746.65	46.0%
TOTAL COMMUNITY GRANTS FUND								
	-762,000.00	-762,000.00	-350,253.35	-59,085.00		0.00	-411,746.65	46.0%
TOTAL REVENUES								
	-762,000.00	-762,000.00	-350,253.35	-59,085.00		0.00	-411,746.65	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 17		HOME FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
170 HOME PROGRAM								
1745170 HOME PROGRAM FUND REVENUE								
17	-02-45-170-00-302106-		FEDERAL GRANTS					
	-3,921,083.00	-3,921,083.00	-365,139.65	-11,999.32	0.00	-3,555,943.35	9.3%	
17	-02-45-170-00-307101-		INTEREST INCOME					
	0.00	0.00	-302.41	-68.80	0.00	302.41	100.0%	
17	-02-45-170-00-309992-		LOAN REPAYMENT					
	-8,000.00	-8,000.00	-675.95	-181.98	0.00	-7,324.05	8.4%	
TOTAL HOME PROGRAM FUND REVENUE								
	-3,929,083.00	-3,929,083.00	-366,118.01	-12,250.10	0.00	-3,562,964.99	9.3%	
TOTAL HOME PROGRAM								
	-3,929,083.00	-3,929,083.00	-366,118.01	-12,250.10	0.00	-3,562,964.99	9.3%	
TOTAL HOME FUND								
	-3,929,083.00	-3,929,083.00	-366,118.01	-12,250.10	0.00	-3,562,964.99	9.3%	
TOTAL REVENUES								
	-3,929,083.00	-3,929,083.00	-366,118.01	-12,250.10	0.00	-3,562,964.99		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 18		CDBG FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
180 CDBG								
1845180 CDBG FUND REVENUE								
18	-02-45-180-00-302106-			FEDERAL GRANTS				
	-3,198,800.00	-3,198,800.00	-1,313,193.53	-555,102.37	0.00	-1,885,606.47	41.1%	
18	-02-45-180-00-302152-			FEDERAL GRANTS - CV				
	-890,000.00	-890,000.00	0.00	0.00	0.00	-890,000.00	.0%	
18	-02-45-180-00-306744-			DCDF PROGRAM INCOME				
	-15,000.00	-15,000.00	-43.44	-21.72	0.00	-14,956.56	.3%	
18	-02-45-180-00-308807-			DEMOLITION PAYMENTS				
	0.00	0.00	-665.00	-200.00	0.00	665.00	100.0%	
TOTAL CDBG FUND REVENUE								
	-4,103,800.00	-4,103,800.00	-1,313,901.97	-555,324.09	0.00	-2,789,898.03	32.0%	
TOTAL CDBG								
	-4,103,800.00	-4,103,800.00	-1,313,901.97	-555,324.09	0.00	-2,789,898.03	32.0%	
TOTAL CDBG FUND								
	-4,103,800.00	-4,103,800.00	-1,313,901.97	-555,324.09	0.00	-2,789,898.03	32.0%	
TOTAL REVENUES								
	-4,103,800.00	-4,103,800.00	-1,313,901.97	-555,324.09	0.00	-2,789,898.03		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 21		WABASH CROSSING TIF						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
210 WABASH CROSSING TIF								
2143210 WABASH CROSSING TIF REVENUE								
21	-02-43-210-00-301103-		REAL ESTATE TAXES					
	-370,000.00	-370,000.00	0.00	0.00	0.00	-370,000.00	.0%	
21	-02-43-210-00-307101-		INTEREST INCOME					
	-10,000.00	-10,000.00	-1,389.52	-268.24	0.00	-8,610.48	13.9%	
21	-02-43-210-00-307141-		INVESTMENT INCOME					
	-20,000.00	-20,000.00	-8,899.41	-2,173.80	0.00	-11,100.59	44.5%	
TOTAL WABASH CROSSING TIF		REVENUE						
	-400,000.00	-400,000.00	-10,288.93	-2,442.04	0.00	-389,711.07	2.6%	
TOTAL WABASH CROSSING TIF								
	-400,000.00	-400,000.00	-10,288.93	-2,442.04	0.00	-389,711.07	2.6%	
TOTAL WABASH CROSSING TIF								
	-400,000.00	-400,000.00	-10,288.93	-2,442.04	0.00	-389,711.07	2.6%	
TOTAL REVENUES								
	-400,000.00	-400,000.00	-10,288.93	-2,442.04	0.00	-389,711.07		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 22		DUATS FUND						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
220 DUATS								
2245220 DUATS REVENUE								
22	-02-45-220-00-302106-			FEDERAL GRANTS				
	-345,000.00	-345,000.00		-120,257.93	0.00	0.00	-224,742.07	34.9%
22	-02-45-220-00-302107-			STATE GRANTS OR OTHER				
	-98,000.00	-98,000.00		-27,735.50	0.00	0.00	-70,264.50	28.3%
22	-02-45-220-00-307101-			INTEREST INCOME				
	-500.00	-500.00		-72.75	-4.90	0.00	-427.25	14.6%
22	-02-45-220-00-307141-			INVESTMENT INCOME				
	-1,000.00	-1,000.00		-523.70	-135.75	0.00	-476.30	52.4%
TOTAL DUATS REVENUE								
	-444,500.00	-444,500.00		-148,589.88	-140.65	0.00	-295,910.12	33.4%
TOTAL DUATS								
	-444,500.00	-444,500.00		-148,589.88	-140.65	0.00	-295,910.12	33.4%
TOTAL DUATS FUND								
	-444,500.00	-444,500.00		-148,589.88	-140.65	0.00	-295,910.12	33.4%
TOTAL REVENUES								
	-444,500.00	-444,500.00		-148,589.88	-140.65	0.00	-295,910.12	

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ACCOUNTS FOR: 23		EASTGATE TIF FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
230 EASTGATE TIF								
2343230 EASTGATE TIF FUND REVENUE								
23	-02-43-230-00-301103-			REAL ESTATE TAXES				
	-165,000.00	-165,000.00		0.00	0.00	0.00	-165,000.00	.0%
23	-02-43-230-00-301201-			STATE SALES TAXES				
	-90,000.00	-90,000.00		-31,000.00	-7,750.00	0.00	-59,000.00	34.4%
23	-02-43-230-00-301205-			LOCAL SALES TAX				
	-125,000.00	-125,000.00		-44,000.00	-11,000.00	0.00	-81,000.00	35.2%
23	-02-43-230-00-307101-			INTEREST INCOME				
	-3,000.00	-3,000.00		-608.78	-127.06	0.00	-2,391.22	20.3%
23	-02-43-230-00-307141-			INVESTMENT INCOME				
	-6,000.00	-6,000.00		-3,788.79	-1,010.39	0.00	-2,211.21	63.1%
TOTAL EASTGATE TIF FUND REVENUE								
	-389,000.00	-389,000.00		-79,397.57	-19,887.45	0.00	-309,602.43	20.4%
TOTAL EASTGATE TIF								
	-389,000.00	-389,000.00		-79,397.57	-19,887.45	0.00	-309,602.43	20.4%
TOTAL EASTGATE TIF FUND								
	-389,000.00	-389,000.00		-79,397.57	-19,887.45	0.00	-309,602.43	20.4%
TOTAL REVENUES								
	-389,000.00	-389,000.00		-79,397.57	-19,887.45	0.00	-309,602.43	

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FOR 2025 04

ACCOUNTS FOR: 24		SOUTHSIDE TIF FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
241 SOUTHSIDE TIF FUND								
2443241 SOUTHSIDE TIF FUND REVENUE								
24	-02-43-241-00-301103-			REAL ESTATE TAXES				
	-75,000.00	-75,000.00		0.00	0.00	0.00	-75,000.00	.0%
24	-02-43-241-00-307101-			INTEREST INCOME				
	-2,000.00	-2,000.00		-329.96	-65.14	0.00	-1,670.04	16.5%
24	-02-43-241-00-307141-			INVESTMENT INCOME				
	-4,500.00	-4,500.00		-2,043.70	-514.58	0.00	-2,456.30	45.4%
TOTAL SOUTHSIDE TIF FUND REVENUE								
	-81,500.00	-81,500.00		-2,373.66	-579.72	0.00	-79,126.34	2.9%
TOTAL SOUTHSIDE TIF FUND								
	-81,500.00	-81,500.00		-2,373.66	-579.72	0.00	-79,126.34	2.9%
TOTAL SOUTHSIDE TIF FUND								
	-81,500.00	-81,500.00		-2,373.66	-579.72	0.00	-79,126.34	2.9%
TOTAL REVENUES								
	-81,500.00	-81,500.00		-2,373.66	-579.72	0.00	-79,126.34	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 25		STATE DRUG ENFORCEMENT FUND					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
250 DRUG ENFORCEMENT							
2546250 DRUG FUND REVENUE							
25	-04-46-250-00-305501-		COURT FINES				
	-12,000.00	-12,000.00	-476.44	-113.34	0.00	-11,523.56	4.0%
25	-04-46-250-00-305528-		ARTICLE 36 REVENUE				
	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
25	-04-46-250-00-305530-		FORFEITED FUNDS-STATE				
	-75,000.00	-75,000.00	-57,435.54	-6,492.90	0.00	-17,564.46	76.6%
25	-04-46-250-00-305531-		FORFEITED FUNDS-FEDERAL				
	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
25	-04-46-250-00-307101-		INTEREST INCOME				
	-700.00	-700.00	-226.79	-49.45	0.00	-473.21	32.4%
25	-04-46-250-00-308803-		SALE OF OTHER PROPERTY				
	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
25	-04-46-250-00-308899-		MISCELLANEOUS INCOME				
	-1,000.00	-1,000.00	0.00	0.00	0.00	-1,000.00	.0%
	TOTAL DRUG FUND REVENUE						
	-103,700.00	-103,700.00	-58,138.77	-6,655.69	0.00	-45,561.23	56.1%
	TOTAL DRUG ENFORCEMENT						
	-103,700.00	-103,700.00	-58,138.77	-6,655.69	0.00	-45,561.23	56.1%
	TOTAL STATE DRUG ENFORCEMENT FUND						
	-103,700.00	-103,700.00	-58,138.77	-6,655.69	0.00	-45,561.23	56.1%
	TOTAL REVENUES						
	-103,700.00	-103,700.00	-58,138.77	-6,655.69	0.00	-45,561.23	

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ACCOUNTS FOR: 26		DUI FINES AND FEES FUND					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
260 DUI COURT FINES							
2646260 DUI FUND REVENUE							
26	-04-46-260-00-305501-		COURT FINES				
	-70,000.00	-70,000.00	-6,871.95	-3,540.13	0.00	-63,128.05	9.8%
26	-04-46-260-00-305504-		FTA WARRANT FEE				
	-15,000.00	-15,000.00	-420.00	-140.00	0.00	-14,580.00	2.8%
26	-04-46-260-00-305508-		POLICE VEHICLE FEE				
	-7,500.00	-7,500.00	0.00	0.00	0.00	-7,500.00	.0%
26	-04-46-260-00-305518-		ELECTRONIC CITATION FEE				
	-6,000.00	-6,000.00	-2,124.76	-550.17	0.00	-3,875.24	35.4%
26	-04-46-260-00-307101-		INTEREST INCOME				
	-1,000.00	-1,000.00	-173.61	-33.34	0.00	-826.39	17.4%
26	-04-46-260-00-307141-		INVESTMENT INCOME				
	-600.00	-600.00	-1,109.99	-267.41	0.00	509.99	185.0%
26	-04-46-260-00-308803-		SALE OF OTHER PROPERTY				
	-2,500.00	-2,500.00	0.00	0.00	0.00	-2,500.00	.0%
26	-04-46-260-00-308899-		MISCELLANEOUS INCOME				
	-5,000.00	-5,000.00	-250.00	0.00	0.00	-4,750.00	5.0%
TOTAL DUI FUND REVENUE							
	-107,600.00	-107,600.00	-10,950.31	-4,531.05	0.00	-96,649.69	10.2%
TOTAL DUI COURT FINES							
	-107,600.00	-107,600.00	-10,950.31	-4,531.05	0.00	-96,649.69	10.2%
TOTAL DUI FINES AND FEES FUND							
	-107,600.00	-107,600.00	-10,950.31	-4,531.05	0.00	-96,649.69	10.2%
TOTAL REVENUES							
	-107,600.00	-107,600.00	-10,950.31	-4,531.05	0.00	-96,649.69	

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ACCOUNTS FOR: 27		POLICE LAB & PROGRAMS						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
270 POLICE PROGRAMS/LAB								
2746270 POLICE LAB/PROGRAM FD REVENUE								
27	-04-46-270-00-303500-							
	-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%	
27	-04-46-270-00-305501-							
	-1,000.00	-1,000.00	-100.00	0.00	0.00	-900.00	10.0%	
27	-04-46-270-00-307101-							
	-1,200.00	-1,200.00	-203.57	-40.19	0.00	-996.43	17.0%	
27	-04-46-270-00-307141-							
	-3,000.00	-3,000.00	-1,280.71	-317.28	0.00	-1,719.29	42.7%	
27	-04-46-270-00-308899-							
	-100.00	-100.00	0.00	0.00	0.00	-100.00	.0%	
TOTAL POLICE LAB/PROGRAM FD REVEN								
	-5,800.00	-5,800.00	-1,584.28	-357.47	0.00	-4,215.72	27.3%	
TOTAL POLICE PROGRAMS/LAB								
	-5,800.00	-5,800.00	-1,584.28	-357.47	0.00	-4,215.72	27.3%	
TOTAL POLICE LAB & PROGRAMS								
	-5,800.00	-5,800.00	-1,584.28	-357.47	0.00	-4,215.72	27.3%	
TOTAL REVENUES								
	-5,800.00	-5,800.00	-1,584.28	-357.47	0.00	-4,215.72		

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ACCOUNTS FOR: 28		PINES SHOPPING CENTER TIF					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
281 PINES SHOPPING CENTER TIF							
2843281 PINES CENTER TIF REVENUE							
28	-02-43-281-00-301103-						
	-90,000.00	-90,000.00					
			REAL ESTATE TAXES	0.00	0.00	-90,000.00	.0%
28	-02-43-281-00-301201-						
	-4,000.00	-4,000.00					
			STATE SALES TAXES	-1,165.00	0.00	660.00	116.5%
28	-02-43-281-00-301205-						
	-6,000.00	-6,000.00					
			LOCAL SALES TAX	-1,915.00	0.00	1,660.00	127.7%
28	-02-43-281-00-307101-						
	0.00	0.00					
			INTEREST INCOME	-24.66	0.00	119.00	100.0%
28	-02-43-281-00-307141-						
	0.00	0.00					
			INVESTMENT INCOME	-180.91	0.00	591.53	100.0%
			-591.53				
	TOTAL PINES CENTER TIF REVENUE						
	-100,000.00	-100,000.00	-13,030.53	-3,285.57	0.00	-86,969.47	13.0%
	TOTAL PINES SHOPPING CENTER TIF						
	-100,000.00	-100,000.00	-13,030.53	-3,285.57	0.00	-86,969.47	13.0%
	TOTAL PINES SHOPPING CENTER TIF						
	-100,000.00	-100,000.00	-13,030.53	-3,285.57	0.00	-86,969.47	13.0%
	TOTAL REVENUES						
	-100,000.00	-100,000.00	-13,030.53	-3,285.57	0.00	-86,969.47	

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ACCOUNTS FOR: 29		GRAND & OAKLAND TIF FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED					
ORIGINAL APPROP		REVISED BUDGET											
291 GRAND & OAKLAND TIF													
2943291 GRAND & OAKLAND TIF REVENUE													
29	-02-43-291-00-301103-			REAL ESTATE TAXES									
	-147,000.00	-147,000.00		0.00	0.00	0.00	-147,000.00	.0%					
29	-02-43-291-00-301201-			STATE SALES TAXES									
	-47,000.00	-47,000.00	-15,660.00	-3,915.00	0.00	-31,340.00	33.3%						
29	-02-43-291-00-301205-			LOCAL SALES TAX									
	-22,000.00	-22,000.00	-7,320.00	-1,830.00	0.00	-14,680.00	33.3%						
29	-02-43-291-00-307101-			INTEREST INCOME									
	-1,700.00	-1,700.00	-325.13	-66.28	0.00	-1,374.87	19.1%						
29	-02-43-291-00-307141-			INVESTMENT INCOME									
	-2,900.00	-2,900.00	-1,669.48	-498.78	0.00	-1,230.52	57.6%						
TOTAL GRAND & OAKLAND TIF REVENUE													
	-220,600.00	-220,600.00	-24,974.61	-6,310.06	0.00	-195,625.39	11.3%						
TOTAL GRAND & OAKLAND TIF													
	-220,600.00	-220,600.00	-24,974.61	-6,310.06	0.00	-195,625.39	11.3%						
TOTAL GRAND & OAKLAND TIF FUND													
	-220,600.00	-220,600.00	-24,974.61	-6,310.06	0.00	-195,625.39	11.3%						
TOTAL REVENUES													
	-220,600.00	-220,600.00	-24,974.61	-6,310.06	0.00	-195,625.39							

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ACCOUNTS FOR: 30		FEDERAL DRUG ENFORCEMENT FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
301 FEDERAL DRUG FUND REVENUE								
3046301 FEDERAL DRUG FUND REVENUE								
30	-04-46-301-00-305533-			FORFEITED FUNDS-JUSTICE				
	-75,000.00	-75,000.00		0.00	0.00	0.00	-75,000.00	.0%
30	-04-46-301-00-305534-			FORFEITED FUNDS-TREASURY				
	-10,000.00	-10,000.00		0.00	0.00	0.00	-10,000.00	.0%
30	-04-46-301-00-307114-			INTEREST-FED JUSTICE				
	-1,000.00	-1,000.00		-420.36	-73.94	0.00	-579.64	42.0%
30	-04-46-301-00-308899-			MISCELLANEOUS INCOME				
	0.00	0.00		-32,058.00	0.00	0.00	32,058.00	100.0%
TOTAL FEDERAL DRUG FUND REVENUE								
	-86,000.00	-86,000.00		-32,478.36	-73.94	0.00	-53,521.64	37.8%
TOTAL FEDERAL DRUG FUND REVENUE								
	-86,000.00	-86,000.00		-32,478.36	-73.94	0.00	-53,521.64	37.8%
TOTAL FEDERAL DRUG ENFORCEMENT FU								
	-86,000.00	-86,000.00		-32,478.36	-73.94	0.00	-53,521.64	37.8%
TOTAL REVENUES								
	-86,000.00	-86,000.00		-32,478.36	-73.94	0.00	-53,521.64	

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ACCOUNTS FOR: 34		BUILDING FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
340 BUILDING FUND							
3443340 BUILDING FUND REVENUES							
34	-02-43-340-00-306700-						
	-107,000.00	-107,000.00	-127,000.00	0.00	0.00	20,000.00	118.7%
34	-02-43-340-00-307101-						
	-7,000.00	-7,000.00	INTEREST INCOME	-25.19	0.00	-6,472.71	7.5%
34	-02-43-340-00-307141-						
	-5,000.00	-5,000.00	INVESTMENT INCOME	-491.02	0.00	-1,893.46	62.1%
34	-02-43-340-00-308822-						
	-589,583.00	-589,583.00	RENTAL INCOME - LIBRARY	-49,115.00	0.00	-393,123.00	33.3%
34	-02-43-340-00-308899-						
	-70,000.00	-70,000.00	MISCELLANEOUS INCOME	0.00	0.00	-70,000.00	.0%
TOTAL BUILDING FUND REVENUES							
	-778,583.00	-778,583.00	-327,093.83	-49,631.21	0.00	-451,489.17	42.0%
TOTAL BUILDING FUND							
	-778,583.00	-778,583.00	-327,093.83	-49,631.21	0.00	-451,489.17	42.0%
TOTAL BUILDING FUND							
	-778,583.00	-778,583.00	-327,093.83	-49,631.21	0.00	-451,489.17	42.0%
TOTAL REVENUES							
	-778,583.00	-778,583.00	-327,093.83	-49,631.21	0.00	-451,489.17	

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ACCOUNTS FOR: 35		LIBRARY FUND						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
350 LIBRARY								
3559350 LIBRARY FUND								
35	-06-59-350-00-301103-			REAL ESTATE TAXES				
	-3,222,539.00	-3,222,539.00		0.00	0.00	0.00	-3,222,539.00	.0%
35	-06-59-350-00-302104-			STATE REPLACEMENT TAX				
	-592,000.00	-592,000.00		-121,217.17	-26,286.48	0.00	-470,782.83	20.5%
35	-06-59-350-00-302107-			STATE GRANTS OR OTHER				
	-104,020.00	-104,020.00		0.00	0.00	0.00	-104,020.00	.0%
35	-06-59-350-00-302124-			OTHER LIBRARY GRANTS				
	-150,000.00	-150,000.00		-99,658.77	-73,718.50	0.00	-50,341.23	66.4%
35	-06-59-350-00-303607-			PAYMENT IN LIEU OF TAXES				
	-556,299.00	-556,299.00		-185,432.96	-46,358.24	0.00	-370,866.04	33.3%
35	-06-59-350-00-305509-			FINES AND FEES				
	-4,500.00	-4,500.00		-3,290.23	-1,147.89	0.00	-1,209.77	73.1%
35	-06-59-350-00-305510-			NON- RESIDENTIAL FEES				
	-100.00	-100.00		0.00	0.00	0.00	-100.00	.0%
35	-06-59-350-00-305511-			LOST OR DAMAGED BOOKS				
	-5,000.00	-5,000.00		-769.50	-213.00	0.00	-4,230.50	15.4%
35	-06-59-350-00-305514-			COPIES AND MISCELLANEOUS				
	-14,000.00	-14,000.00		-3,696.42	-1,295.11	0.00	-10,303.58	26.4%
35	-06-59-350-00-305515-			MEETING ROOM FEES				
	-4,000.00	-4,000.00		-1,785.00	-900.00	0.00	-2,215.00	44.6%
35	-06-59-350-00-307101-			INTEREST INCOME				
	-6,000.00	-6,000.00		-1,600.24	-228.69	0.00	-4,399.76	26.7%
35	-06-59-350-00-307141-			INVESTMENT INCOME				
	-5,000.00	-5,000.00		-8,412.79	-2,129.01	0.00	3,412.79	168.3%
35	-06-59-350-00-308802-			SALE OF CITY PROPERTY				
	0.00	0.00		-27,914.00	0.00	0.00	27,914.00	100.0%
35	-06-59-350-00-308890-			REIMBURSEMENT OF EXPENSE				
	0.00	0.00		-6,362.00	0.00	0.00	6,362.00	100.0%
TOTAL LIBRARY FUND								
	-4,663,458.00	-4,663,458.00		-460,139.08	-152,276.92	0.00	-4,203,318.92	9.9%
TOTAL LIBRARY								
	-4,663,458.00	-4,663,458.00		-460,139.08	-152,276.92	0.00	-4,203,318.92	9.9%
TOTAL LIBRARY FUND								
	-4,663,458.00	-4,663,458.00		-460,139.08	-152,276.92	0.00	-4,203,318.92	9.9%
TOTAL REVENUES								
	-4,663,458.00	-4,663,458.00		-460,139.08	-152,276.92	0.00	-4,203,318.92	

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ACCOUNTS FOR: 36		MUNICIPAL BAND FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
360 BAND								
3643360 MUNICIPAL BAND FUND REVENUES								
36	-06-43-360-00-301103-			REAL ESTATE TAXES				
	-70,000.00	-70,000.00		0.00	0.00	0.00	-70,000.00	.0%
36	-06-43-360-00-303607-			PAYMENT IN LIEU OF TAXES				
	-21,100.00	-21,100.00		-7,033.32	-1,758.33	0.00	-14,066.68	33.3%
36	-06-43-360-00-307101-			INTEREST INCOME				
	-700.00	-700.00		-67.30	-13.85	0.00	-632.70	9.6%
36	-06-43-360-00-307141-			INVESTMENT INCOME				
	-1,600.00	-1,600.00		-395.40	-106.22	0.00	-1,204.60	24.7%
36	-06-43-360-00-308870-			RESTRICTED GRANTS & DONATIONS				
	-300.00	-300.00		0.00	0.00	0.00	-300.00	.0%
36	-06-43-360-00-308899-			MISCELLANEOUS INCOME				
	-2,784.00	-2,784.00		0.00	0.00	0.00	-2,784.00	.0%
TOTAL MUNICIPAL BAND FUND REVENUE								
	-96,484.00	-96,484.00		-7,496.02	-1,878.40	0.00	-88,987.98	7.8%
TOTAL BAND								
	-96,484.00	-96,484.00		-7,496.02	-1,878.40	0.00	-88,987.98	7.8%
TOTAL MUNICIPAL BAND FUND								
	-96,484.00	-96,484.00		-7,496.02	-1,878.40	0.00	-88,987.98	7.8%
TOTAL REVENUES								
	-96,484.00	-96,484.00		-7,496.02	-1,878.40	0.00	-88,987.98	

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ACCOUNTS FOR: 37	FOREIGN FIRE INS TAX FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

371 FOREIGN FIRE INS TAX

3747371 FOREIGN FIRE INS TAX REVENUES

37	-04-47-371-00-307101-			INTEREST INCOME				
	-2,800.00	-2,800.00	-2,199.60	-514.42	0.00	-600.40	78.6%	
37	-04-47-371-00-308825-			FOREIGN FIRE INSURANCE TAX				
	-200,000.00	-200,000.00	-200.00	0.00	0.00	-199,800.00	.1%	
37	-04-47-371-00-308899-			MISCELLANEOUS INCOME				
	-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%	
TOTAL FOREIGN FIRE INS TAX REVENUE								
	-203,300.00	-203,300.00	-2,399.60	-514.42	0.00	-200,900.40	1.2%	
TOTAL FOREIGN FIRE INS TAX								
	-203,300.00	-203,300.00	-2,399.60	-514.42	0.00	-200,900.40	1.2%	
TOTAL FOREIGN FIRE INS TAX FUND								
	-203,300.00	-203,300.00	-2,399.60	-514.42	0.00	-200,900.40	1.2%	
TOTAL REVENUES								
	-203,300.00	-203,300.00	-2,399.60	-514.42	0.00	-200,900.40		

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ACCOUNTS FOR: 40		PEG CAPITAL FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
400 PEG PROJECTS							
4048400 PEG PROJECTS FUND							
40	-08-48-400-00-303110-						
	-60,000.00	-60,000.00	-11,868.18	-1,667.37	0.00	-48,131.82	19.8%
40	-08-48-400-00-307101-						
	-358.00	-358.00	INTEREST INCOME	-11.96	0.00	-302.33	15.6%
			-55.67				
40	-08-48-400-00-307141-						
	-861.00	-861.00	INVESTMENT INCOME	-89.12	0.00	-500.80	41.8%
			-360.20				
TOTAL PEG PROJECTS FUND							
	-61,219.00	-61,219.00	-12,284.05	-1,768.45	0.00	-48,934.95	20.1%
TOTAL PEG PROJECTS							
	-61,219.00	-61,219.00	-12,284.05	-1,768.45	0.00	-48,934.95	20.1%
TOTAL PEG CAPITAL FUND							
	-61,219.00	-61,219.00	-12,284.05	-1,768.45	0.00	-48,934.95	20.1%
TOTAL REVENUES							
	-61,219.00	-61,219.00	-12,284.05	-1,768.45	0.00	-48,934.95	

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ACCOUNTS FOR: 42		LOCAL STREETS & ROADS FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
420 LOCAL STREET INITIATIVE							
4248420 LOCAL STREET FUND REVENUES							
42	-10-48-420-00-302103-		LOCAL MFT TAX				
	-1,800,000.00	-1,800,000.00	-572,687.21	-132,978.26	0.00	-1,227,312.79	31.8%
42	-10-48-420-00-307101-		INTEREST INCOME				
	-16,000.00	-16,000.00	-3,102.18	-580.98	0.00	-12,897.82	19.4%
42	-10-48-420-00-307141-		INVESTMENT INCOME				
	-35,000.00	-35,000.00	-18,343.67	-4,474.81	0.00	-16,656.33	52.4%
TOTAL LOCAL STREET FUND REVENUES							
	-1,851,000.00	-1,851,000.00	-594,133.06	-138,034.05	0.00	-1,256,866.94	32.1%
TOTAL LOCAL STREET INITIATIVE							
	-1,851,000.00	-1,851,000.00	-594,133.06	-138,034.05	0.00	-1,256,866.94	32.1%
TOTAL LOCAL STREETS & ROADS FUND							
	-1,851,000.00	-1,851,000.00	-594,133.06	-138,034.05	0.00	-1,256,866.94	32.1%
TOTAL REVENUES							
	-1,851,000.00	-1,851,000.00	-594,133.06	-138,034.05	0.00	-1,256,866.94	

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ACCOUNTS FOR: 45		CAPITAL PROJECT FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
450 CAPITAL PROJECTS							
4548450 CAPITAL FUND REVENUES							
45	-10-48-450-00-302106-		FEDERAL GRANTS				
	-132,000.00	-132,000.00	0.00	0.00	0.00	-132,000.00	.0%
45	-10-48-450-00-306702-		TRANSFER FROM GENERAL FUND				
	-887,137.00	-887,137.00	-887,137.00	0.00	0.00	0.00	100.0%
45	-10-48-450-00-307101-		INTEREST INCOME				
	-2,500.00	-2,500.00	-2,981.80	-449.43	0.00	481.80	119.3%
45	-10-48-450-00-307141-		INVESTMENT INCOME				
	-2,500.00	-2,500.00	-22,312.19	-4,560.21	0.00	19,812.19	892.5%
45	-10-48-450-00-308899-		MISCELLANEOUS INCOME				
	0.00	0.00	-7,126.35	0.00	0.00	7,126.35	100.0%
TOTAL CAPITAL FUND REVENUES							
	-1,024,137.00	-1,024,137.00	-919,557.34	-5,009.64	0.00	-104,579.66	89.8%
TOTAL CAPITAL PROJECTS							
	-1,024,137.00	-1,024,137.00	-919,557.34	-5,009.64	0.00	-104,579.66	89.8%
TOTAL CAPITAL PROJECT FUND							
	-1,024,137.00	-1,024,137.00	-919,557.34	-5,009.64	0.00	-104,579.66	89.8%
TOTAL REVENUES							
	-1,024,137.00	-1,024,137.00	-919,557.34	-5,009.64	0.00	-104,579.66	

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ACCOUNTS FOR: 46	MOTOR FUEL TAX FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
460 MFT PROJECTS							
4648460 MOTOR FUEL TAX FUND REVENUES							
46 -10-48-460-00-302103-		MFT TAX					
-3,173,000.00	-3,173,000.00	-1,032,687.84	-506,601.47	0.00	-2,140,312.16	32.5%	
46 -10-48-460-00-302106-		FEDERAL GRANTS					
-10,000,000.00	-10,000,000.00	-220,626.31	0.00	0.00	-9,779,373.69	2.2%	
46 -10-48-460-00-302107-		STATE GRANTS OR OTHER					
-1,270,000.00	-1,270,000.00	-473,155.78	-473,155.78	0.00	-796,844.22	37.3%	
46 -10-48-460-00-302122-		MAINT INCOME FR COUNTY					
-16,000.00	-16,000.00	-5,957.47	0.00	0.00	-10,042.53	37.2%	
46 -10-48-460-00-302123-		MAINT INCOME FR STATE					
-80,000.00	-80,000.00	-37,729.53	0.00	0.00	-42,270.47	47.2%	
46 -10-48-460-00-307101-		INTEREST INCOME					
-40,000.00	-40,000.00	-5,202.60	-1,081.64	0.00	-34,797.40	13.0%	
46 -10-48-460-00-307116-		INTEREST - REBUILD IL					
-6,000.00	-6,000.00	-16.22	0.00	0.00	-5,983.78	.3%	
46 -10-48-460-00-307117-		INVESTMENT INCOME - REBUILD IL					
-20,000.00	-20,000.00	-695.75	0.00	0.00	-19,304.25	3.5%	
46 -10-48-460-00-307141-		INVESTMENT INCOME					
-50,000.00	-50,000.00	-35,203.59	-9,187.67	0.00	-14,796.41	70.4%	
TOTAL MOTOR FUEL TAX FUND REVENUE							
-14,655,000.00	-14,655,000.00	-1,811,275.09	-990,026.56	0.00	-12,843,724.91	12.4%	
TOTAL MFT PROJECTS							
-14,655,000.00	-14,655,000.00	-1,811,275.09	-990,026.56	0.00	-12,843,724.91	12.4%	
TOTAL MOTOR FUEL TAX FUND							
-14,655,000.00	-14,655,000.00	-1,811,275.09	-990,026.56	0.00	-12,843,724.91	12.4%	
TOTAL REVENUES							
-14,655,000.00	-14,655,000.00	-1,811,275.09	-990,026.56	0.00	-12,843,724.91		

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ACCOUNTS FOR: 50		DEBT FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
500 DEBT SERVICE								
5043500 DEBT SERVICE FUND REVENUES								
50	-12-43-500-00-301103-			REAL ESTATE TAXES				
	-1,015,000.00	-1,015,000.00		0.00	0.00	0.00	-1,015,000.00	.0%
50	-12-43-500-00-303607-			PAYMENT IN LIEU OF TAXES				
	-122,389.00	-122,389.00		-40,796.32	-10,199.08	0.00	-81,592.68	33.3%
50	-12-43-500-00-306700-			TRANSFER FROM OTHER FUNDS				
	-1,158,000.00	-1,158,000.00		-579,000.00	0.00	0.00	-579,000.00	50.0%
50	-12-43-500-00-307101-			INTEREST INCOME				
	-4,000.00	-4,000.00		-1,121.18	-111.28	0.00	-2,878.82	28.0%
50	-12-43-500-00-307141-			INVESTMENT INCOME				
	-16,000.00	-16,000.00		-10,074.82	-2,371.86	0.00	-5,925.18	63.0%
TOTAL DEBT SERVICE FUND REVENUES								
	-2,315,389.00	-2,315,389.00		-630,992.32	-12,682.22	0.00	-1,684,396.68	27.3%
TOTAL DEBT SERVICE								
	-2,315,389.00	-2,315,389.00		-630,992.32	-12,682.22	0.00	-1,684,396.68	27.3%
TOTAL DEBT FUND								
	-2,315,389.00	-2,315,389.00		-630,992.32	-12,682.22	0.00	-1,684,396.68	27.3%
TOTAL REVENUES								
	-2,315,389.00	-2,315,389.00		-630,992.32	-12,682.22	0.00	-1,684,396.68	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 58		LIBRARY CAPITAL		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
580 LIBRARY CAPITAL								
5859580 LIBRARY CAPITAL REVENUES								
58	-10-59-580-00-306709-			TRANSFER FROM LIBRARY				
	-375,000.00	-375,000.00	-350,000.00	-35,000.00	0.00	-25,000.00	93.3%	
58	-10-59-580-00-307101-			INTEREST INCOME				
	0.00	0.00	-259.39	-42.03	0.00	259.39	100.0%	
58	-10-59-580-00-307141-			INVESTMENT INCOME				
	0.00	0.00	-2,113.41	-498.19	0.00	2,113.41	100.0%	
TOTAL LIBRARY CAPITAL REVENUES								
	-375,000.00	-375,000.00	-352,372.80	-35,540.22	0.00	-22,627.20	94.0%	
TOTAL LIBRARY CAPITAL								
	-375,000.00	-375,000.00	-352,372.80	-35,540.22	0.00	-22,627.20	94.0%	
TOTAL LIBRARY CAPITAL								
	-375,000.00	-375,000.00	-352,372.80	-35,540.22	0.00	-22,627.20	94.0%	
TOTAL REVENUES								
	-375,000.00	-375,000.00	-352,372.80	-35,540.22	0.00	-22,627.20		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 59		LIBRARY TRUST FUNDS		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
590 DECATUR PUBLIC LIBRARY TRUSTS								
5959590 DPL TRUST FUND REVENUES								
59	-14-59-590-00-307103-			INTEREST INC - CANTONI				
	0.00	0.00		-6.99	-1.27	0.00	6.99	100.0%
59	-14-59-590-00-307104-			INTEREST INC - MEYERS				
	0.00	0.00		-35.32	-6.92	0.00	35.32	100.0%
59	-14-59-590-00-307142-			INTEREST - DONATIONS				
	0.00	0.00		-7.85	-2.00	0.00	7.85	100.0%
59	-14-59-590-00-308805-			CONTRIBUTIONS				
	-50,000.00	-50,000.00		-8,110.00	-5,485.00	0.00	-41,890.00	16.2%
TOTAL DPL TRUST FUND REVENUES								
	-50,000.00	-50,000.00		-8,160.16	-5,495.19	0.00	-41,839.84	16.3%
TOTAL DECATUR PUBLIC LIBRARY TRUS								
	-50,000.00	-50,000.00		-8,160.16	-5,495.19	0.00	-41,839.84	16.3%
TOTAL LIBRARY TRUST FUNDS								
	-50,000.00	-50,000.00		-8,160.16	-5,495.19	0.00	-41,839.84	16.3%
TOTAL REVENUES								
	-50,000.00	-50,000.00		-8,160.16	-5,495.19	0.00	-41,839.84	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 60		FLEET MAINTENANCE					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
600 FLEET MAINTENANCE							
6048600 FLEET MAINT FUND REVENUES							
60	-16-48-600-00-306700-						
	-2,878,838.00	-2,878,838.00	-959,612.00	-239,903.00	0.00	-1,919,226.00	33.3%
60	-16-48-600-00-306780-						
	-637,357.00	-637,357.00	-194,058.01	-49,500.02	0.00	-443,298.99	30.4%
60	-16-48-600-00-307101-						
	-8,000.00	-8,000.00	-1,828.10	-396.68	0.00	-6,171.90	22.9%
60	-16-48-600-00-307141-						
	-20,000.00	-20,000.00	-10,710.31	-2,866.55	0.00	-9,289.69	53.6%
60	-16-48-600-00-308860-						
	-30,000.00	-30,000.00	-7,466.14	-2,155.67	0.00	-22,533.86	24.9%
60	-16-48-600-00-308899-						
	-200.00	-200.00	0.00	0.00	0.00	-200.00	.0%
TOTAL FLEET MAINT FUND REVENUES							
	-3,574,395.00	-3,574,395.00	-1,173,674.56	-294,821.92	0.00	-2,400,720.44	32.8%
TOTAL FLEET MAINTENANCE							
	-3,574,395.00	-3,574,395.00	-1,173,674.56	-294,821.92	0.00	-2,400,720.44	32.8%
TOTAL FLEET MAINTENANCE							
	-3,574,395.00	-3,574,395.00	-1,173,674.56	-294,821.92	0.00	-2,400,720.44	32.8%
TOTAL REVENUES							
	-3,574,395.00	-3,574,395.00	-1,173,674.56	-294,821.92	0.00	-2,400,720.44	

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ACCOUNTS FOR: 61		EQUIPMENT REPLACEMENT					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
610 EQUIPMENT REPLACEMENT							
6143610 EFR FUND REVENUES							
61	-16-43-610-00-306702-		TRANSFER FR GENERAL FUND				
	-1,390,000.00	-1,390,000.00	-1,144,120.00	-389,120.00	0.00	-245,880.00	82.3%
61	-16-43-610-00-307101-		INTEREST INCOME				
	-10,000.00	-10,000.00	-450.91	-75.19	0.00	-9,549.09	4.5%
61	-16-43-610-00-307141-		INVESTMENT INCOME				
	-25,000.00	-25,000.00	-7,573.34	-1,221.91	0.00	-17,426.66	30.3%
61	-16-43-610-00-308802-		SALE OF CITY PROPERTY				
	-90,000.00	-90,000.00	-55,091.05	0.00	0.00	-34,908.95	61.2%
61	-16-43-610-00-308899-		MISCELLANEOUS INCOME				
	-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%
61	-16-43-610-00-309900-		BOND OR NOTE PROCEEDS				
	-912,000.00	-912,000.00	0.00	0.00	0.00	-912,000.00	.0%
TOTAL EFR FUND REVENUES							
	-2,437,000.00	-2,437,000.00	-1,207,235.30	-390,417.10	0.00	-1,229,764.70	49.5%
TOTAL EQUIPMENT REPLACEMENT							
	-2,437,000.00	-2,437,000.00	-1,207,235.30	-390,417.10	0.00	-1,229,764.70	49.5%
TOTAL EQUIPMENT REPLACEMENT							
	-2,437,000.00	-2,437,000.00	-1,207,235.30	-390,417.10	0.00	-1,229,764.70	49.5%
TOTAL REVENUES							
	-2,437,000.00	-2,437,000.00	-1,207,235.30	-390,417.10	0.00	-1,229,764.70	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 64		RISK MANAGEMENT FUND					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
640 RISK MANAGEMENT							
6443640 RISK MANAGEMENT FUND REVENUES							
64	-16-43-640-00-306402-		CITY - BUSINESS INS				
	-3,592,980.00	-3,592,980.00	-1,197,660.00	-299,415.00	0.00	-2,395,320.00	33.3%
64	-16-43-640-00-307101-		INTEREST INCOME				
	-35,000.00	-35,000.00	-5,866.60	-1,243.27	0.00	-29,133.40	16.8%
64	-16-43-640-00-307141-		INVESTMENT INCOME				
	-5,000.00	-5,000.00	-38,661.52	-10,005.49	0.00	33,661.52	773.2%
64	-16-43-640-00-308813-		CIVIC CENTER BUSINESS INS				
	-87,900.00	-87,900.00	-24,500.00	-6,125.00	0.00	-63,400.00	27.9%
64	-16-43-640-00-308899-		MISCELLANEOUS INCOME				
	-10,000.00	-10,000.00	-30,412.00	-30,412.00	0.00	20,412.00	304.1%
TOTAL RISK MANAGEMENT FUND REVENUE							
	-3,730,880.00	-3,730,880.00	-1,297,100.12	-347,200.76	0.00	-2,433,779.88	34.8%
TOTAL RISK MANAGEMENT							
	-3,730,880.00	-3,730,880.00	-1,297,100.12	-347,200.76	0.00	-2,433,779.88	34.8%
TOTAL RISK MANAGEMENT FUND							
	-3,730,880.00	-3,730,880.00	-1,297,100.12	-347,200.76	0.00	-2,433,779.88	34.8%
TOTAL REVENUES							
	-3,730,880.00	-3,730,880.00	-1,297,100.12	-347,200.76	0.00	-2,433,779.88	

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ACCOUNTS FOR: 65		BENEFIT FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
650 EMPLOYEE BENEFIT INSURANCE								
6543650 BENEFIT FUND REVENUES								
65	-16-43-650-00-306401-			CITY - MEDICAL				
	-12,540,200.00	-12,540,200.00		-3,887,405.17	-863,550.00	0.00	-8,652,794.83	31.0%
65	-16-43-650-00-306403-			CITY - UNEMPLOYMENT INSURANCE				
	-21,066.00	-21,066.00		-7,024.00	-1,756.00	0.00	-14,042.00	33.3%
65	-16-43-650-00-306404-			CITY - LIFE INSURANCE				
	-66,900.00	-66,900.00		-13,745.77	-2,941.14	0.00	-53,154.23	20.5%
65	-16-43-650-00-306601-			PAYROLL - HEALTH				
	-800,000.00	-800,000.00		-283,850.26	-70,555.37	0.00	-516,149.74	35.5%
65	-16-43-650-00-306606-			RETIREE HEALTH				
	-1,205,000.00	-1,205,000.00		-346,257.77	-77,182.00	0.00	-858,742.23	28.7%
65	-16-43-650-00-306608-			OPTIONAL LIFE INS				
	-95,000.00	-95,000.00		-35,276.37	-8,315.25	0.00	-59,723.63	37.1%
65	-16-43-650-00-306609-			RETIREE DENTAL				
	-65,000.00	-65,000.00		-23,079.45	-5,430.00	0.00	-41,920.55	35.5%
65	-16-43-650-00-306610-			DENTAL				
	-390,000.00	-390,000.00		-121,610.12	-30,407.06	0.00	-268,389.88	31.2%
65	-16-43-650-00-306612-			VISION INSURANCE				
	-50,000.00	-50,000.00		-15,713.41	-3,934.79	0.00	-34,286.59	31.4%
65	-16-43-650-00-306613-			RETIREE VISION				
	-7,300.00	-7,300.00		-2,802.78	-661.45	0.00	-4,497.22	38.4%
65	-16-43-650-00-306614-			AFLAC				
	-30,000.00	-30,000.00		-9,088.12	-2,177.44	0.00	-20,911.88	30.3%
65	-16-43-650-00-306617-			PAYROLL FSA-MEDICAL/DEP CARE				
	-230,000.00	-230,000.00		-73,087.41	-18,180.12	0.00	-156,912.59	31.8%
65	-16-43-650-00-306618-			GLOBE LIFE INSURANCE				
	-45,000.00	-45,000.00		-20,828.92	-5,141.83	0.00	-24,171.08	46.3%
65	-16-43-650-00-307101-			INTEREST INCOME				
	-2,500.00	-2,500.00		-1,181.49	-135.68	0.00	-1,318.51	47.3%
65	-16-43-650-00-307141-			INVESTMENT INCOME				
	-3,500.00	-3,500.00		-6,788.29	-1,209.18	0.00	3,288.29	194.0%
65	-16-43-650-00-308821-			CIVIC CENTER-MEDICAL INSURANCE				
	-205,000.00	-205,000.00		-69,497.12	-17,374.28	0.00	-135,502.88	33.9%
65	-16-43-650-00-308824-			CIVIC CENTER-VISION INSURANCE				
	-500.00	-500.00		54.36	0.00	0.00	-554.36	-10.9%
65	-16-43-650-00-308828-			CIVIC CENTER-DENTAL INSURANCE				
	-500.00	-500.00		0.00	0.00	0.00	-500.00	.0%
TOTAL BENEFIT FUND REVENUES								
	-15,757,466.00	-15,757,466.00		-4,917,182.09	-1,108,951.59	0.00	-10,840,283.91	31.2%
TOTAL EMPLOYEE BENEFIT INSURANCE								
	-15,757,466.00	-15,757,466.00		-4,917,182.09	-1,108,951.59	0.00	-10,840,283.91	31.2%

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ACCOUNTS FOR: 65		BENEFIT INSURANCE FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
TOTAL BENEFIT INSURANCE FUND								
-15,757,466.00		-15,757,466.00		-4,917,182.09	-1,108,951.59	0.00	-10,840,283.91	31.2%
TOTAL REVENUES								
-15,757,466.00		-15,757,466.00		-4,917,182.09	-1,108,951.59	0.00	-10,840,283.91	

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ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
700 MASS TRANSIT OPERATIONS								
7041700 MASS TRANSIT-OPERATING REVENUE								
70	-18-41-700-00-302106-			FEDERAL GRANTS				
	-10,946,977.00	-10,946,977.00		-1,353,937.00	-1,353,937.00	0.00	-9,593,040.00	12.4%
70	-18-41-700-00-302107-			STATE GRANTS OR OTHER				
	-22,779,000.00	-22,779,000.00		-3,216,702.77	-531,927.80	0.00	-19,562,297.23	14.1%
70	-18-41-700-00-303201-			PASSENGER REV - FAREBOX				
	-300,000.00	-300,000.00		-44,329.54	-15,279.06	0.00	-255,670.46	14.8%
70	-18-41-700-00-303204-			TOKEN & PUNCH CARDS				
	-100,000.00	-100,000.00		-35,328.20	-11,459.65	0.00	-64,671.80	35.3%
70	-18-41-700-00-303309-			ADVERTISING				
	-65,000.00	-65,000.00		-40,715.50	-9,107.50	0.00	-24,284.50	62.6%
70	-18-41-700-00-303311-			OPERATION UPLIFT REVENUE				
	-30,000.00	-30,000.00		-10,979.80	-3,034.00	0.00	-19,020.20	36.6%
70	-18-41-700-00-303314-			NON TRANSPORTATION REVENUE				
	-2,000.00	-2,000.00		-345.50	-118.50	0.00	-1,654.50	17.3%
70	-18-41-700-00-305525-			CONCESSION REVENUE				
	-3,200.00	-3,200.00		-629.12	-257.92	0.00	-2,570.88	19.7%
70	-18-41-700-00-306700-			TRANSFER FROM OTHER FUNDS				
	-264,000.00	-264,000.00		-264,000.00	0.00	0.00	0.00	100.0%
70	-18-41-700-00-306753-			DUATS PERSONNEL/EXP REIMB				
	-80,000.00	-80,000.00		-31,077.60	0.00	0.00	-48,922.40	38.8%
70	-18-41-700-00-307101-			INTEREST INCOME				
	-150.00	-150.00		0.00	0.00	0.00	-150.00	.0%
70	-18-41-700-00-308802-			SALE OF CITY PROPERTY				
	-5,000.00	-5,000.00		-25,908.49	-5,912.49	0.00	20,908.49	518.2%
70	-18-41-700-00-308890-			REIMBURSEMENT OF EXPENSE				
	-500.00	-500.00		0.00	0.00	0.00	-500.00	.0%
70	-18-41-700-00-308891-			OTHER LOCAL FUNDS				
	-60,000.00	-60,000.00		-118,102.36	-18,077.50	0.00	58,102.36	196.8%
70	-18-41-700-00-308899-			MISCELLANEOUS INCOME				
	-1,500.00	-1,500.00		-76.92	-19.23	0.00	-1,423.08	5.1%
TOTAL MASS TRANSIT-OPERATING REVE								
	-34,637,327.00	-34,637,327.00		-5,142,132.80	-1,949,130.65	0.00	-29,495,194.20	14.8%
TOTAL MASS TRANSIT OPERATIONS								
	-34,637,327.00	-34,637,327.00		-5,142,132.80	-1,949,130.65	0.00	-29,495,194.20	14.8%
TOTAL TRANSPORTATION SERVICES								
	-34,637,327.00	-34,637,327.00		-5,142,132.80	-1,949,130.65	0.00	-29,495,194.20	14.8%
TOTAL REVENUES								
	-34,637,327.00	-34,637,327.00		-5,142,132.80	-1,949,130.65	0.00	-29,495,194.20	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 77	FIBER OPTICS						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

770 FIBER OPTICS

7741770 FIBER OPTICS FUND REVENUES

77	-18-41-770-00-303115-		FIBER SERVICES				
	-77,837.00	-77,837.00	-23,235.56	-6,070.00	0.00	-54,601.44	29.9%
77	-18-41-770-00-307101-		INTEREST INCOME				
	-7,000.00	-7,000.00	-653.77	-128.10	0.00	-6,346.23	9.3%
77	-18-41-770-00-307141-		INVESTMENT INCOME				
	-16,500.00	-16,500.00	-4,810.94	-1,184.46	0.00	-11,689.06	29.2%
TOTAL FIBER OPTICS FUND REVENUES							
	-101,337.00	-101,337.00	-28,700.27	-7,382.56	0.00	-72,636.73	28.3%
TOTAL FIBER OPTICS							
	-101,337.00	-101,337.00	-28,700.27	-7,382.56	0.00	-72,636.73	28.3%
TOTAL FIBER OPTICS							
	-101,337.00	-101,337.00	-28,700.27	-7,382.56	0.00	-72,636.73	28.3%
TOTAL REVENUES							
	-101,337.00	-101,337.00	-28,700.27	-7,382.56	0.00	-72,636.73	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 78		STORM WATER FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED					
ORIGINAL APPROP		REVISED BUDGET											
780 STORM WATER PROJECTS													
7848780 STORM WATER REVENUES													
78	-18-48-780-00-303106-			STORM WATER FEE									
	-2,193,000.00	-2,193,000.00	-799,179.95	-267,878.08	0.00	-1,393,820.05	36.4%						
78	-18-48-780-00-306700-			TRANSFER FROM OTHER FUNDS									
	-109,656.00	-109,656.00	-109,656.00	0.00	0.00	0.00	100.0%						
78	-18-48-780-00-307101-			INTEREST INCOME									
	-24,000.00	-24,000.00	-4,219.09	-864.83	0.00	-19,780.91	17.6%						
78	-18-48-780-00-307141-			INVESTMENT INCOME									
	-60,000.00	-60,000.00	-26,364.25	-6,782.65	0.00	-33,635.75	43.9%						
TOTAL STORM WATER REVENUES													
	-2,386,656.00	-2,386,656.00	-939,419.29	-275,525.56	0.00	-1,447,236.71	39.4%						
TOTAL STORM WATER PROJECTS													
	-2,386,656.00	-2,386,656.00	-939,419.29	-275,525.56	0.00	-1,447,236.71	39.4%						
TOTAL STORM WATER FUND													
	-2,386,656.00	-2,386,656.00	-939,419.29	-275,525.56	0.00	-1,447,236.71	39.4%						
TOTAL REVENUES													
	-2,386,656.00	-2,386,656.00	-939,419.29	-275,525.56	0.00	-1,447,236.71							

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 79	SEWER FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
790 SEWER PROJECTS							
7948790 SEWER FUND REVENUES							
79 -18-48-790-00-302107-		STATE GRANTS OR OTHER					
-8,250,000.00	-8,250,000.00	0.00	0.00	0.00	-8,250,000.00	.0%	
79 -18-48-790-00-303103-		TAPPING FEES					
-15,000.00	-15,000.00	0.00	0.00	0.00	-15,000.00	.0%	
79 -18-48-790-00-303105-		SEWER USER FEES					
-3,700,000.00	-3,700,000.00	-1,150,274.06	-282,927.58	0.00	-2,549,725.94	31.1%	
79 -18-48-790-00-303120-		EXTERNAL SEWER USER FEE					
-4,800,000.00	-4,800,000.00	-1,526,357.90	-351,927.16	0.00	-3,273,642.10	31.8%	
79 -18-48-790-00-307101-		INTEREST INCOME					
-100,000.00	-100,000.00	-15,994.13	-3,120.28	0.00	-84,005.87	16.0%	
79 -18-48-790-00-307141-		INVESTMENT INCOME					
-200,000.00	-200,000.00	-96,908.38	-24,270.71	0.00	-103,091.62	48.5%	
79 -18-48-790-00-308899-		MISCELLANEOUS INCOME					
0.00	0.00	-224,720.45	0.00	0.00	224,720.45	100.0%	
TOTAL SEWER FUND REVENUES							
-17,065,000.00	-17,065,000.00	-3,014,254.92	-662,245.73	0.00	-14,050,745.08	17.7%	
TOTAL SEWER PROJECTS							
-17,065,000.00	-17,065,000.00	-3,014,254.92	-662,245.73	0.00	-14,050,745.08	17.7%	
TOTAL SEWER FUND							
-17,065,000.00	-17,065,000.00	-3,014,254.92	-662,245.73	0.00	-14,050,745.08	17.7%	
TOTAL REVENUES							
-17,065,000.00	-17,065,000.00	-3,014,254.92	-662,245.73	0.00	-14,050,745.08		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
800 WATER							
8080800 WATER FUND REVENUES							
80 -18-80-800-00-303101-		WATER SALES					
-34,500,000.00	-34,500,000.00	-11,466,775.43	-3,035,416.53	0.00	-23,033,224.57	33.2%	
80 -18-80-800-00-303102-		SANITARY DISTRICT					
-300,000.00	-300,000.00	-182,277.26	-30,517.35	0.00	-117,722.74	60.8%	
80 -18-80-800-00-303103-		TAPPING FEES					
-30,000.00	-30,000.00	-1,750.00	-1,750.00	0.00	-28,250.00	5.8%	
80 -18-80-800-00-303605-		FROM OTHER FUNDS-UCS BILLING					
-217,404.00	-217,404.00	-72,468.00	-18,117.00	0.00	-144,936.00	33.3%	
80 -18-80-800-00-304306-		BOAT LICENSES					
-161,000.00	-161,000.00	-67,932.50	-67,717.50	0.00	-93,067.50	42.2%	
80 -18-80-800-00-304402-		PIER PERMITS					
-82,000.00	-82,000.00	-23,999.00	-23,999.00	0.00	-58,001.00	29.3%	
80 -18-80-800-00-305517-		DUCK BLIND FEES					
-1,500.00	-1,500.00	0.00	0.00	0.00	-1,500.00	.0%	
80 -18-80-800-00-307101-		INTEREST INCOME					
-32,000.00	-32,000.00	-9,188.33	-1,502.39	0.00	-22,811.67	28.7%	
80 -18-80-800-00-307141-		INVESTMENT INCOME					
-110,000.00	-110,000.00	-55,813.77	-14,887.72	0.00	-54,186.23	50.7%	
80 -18-80-800-00-308899-		MISCELLANEOUS INCOME					
-150,000.00	-150,000.00	-117,688.07	-2,721.91	0.00	-32,311.93	78.5%	
TOTAL WATER FUND REVENUES							
-35,583,904.00	-35,583,904.00	-11,997,892.36	-3,196,629.40	0.00	-23,586,011.64	33.7%	
TOTAL WATER							
-35,583,904.00	-35,583,904.00	-11,997,892.36	-3,196,629.40	0.00	-23,586,011.64	33.7%	
TOTAL WATER FUND							
-35,583,904.00	-35,583,904.00	-11,997,892.36	-3,196,629.40	0.00	-23,586,011.64	33.7%	
TOTAL REVENUES							
-35,583,904.00	-35,583,904.00	-11,997,892.36	-3,196,629.40	0.00	-23,586,011.64		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 81	WATER CAPITAL							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
810 WATER CAPITAL								
8180810 WATER CAPITAL REVENUE								
81	-18-80-810-00-302106-			FEDERAL GRANTS				
	-2,169,507.00	-2,169,507.00		0.00	0.00	0.00	-2,169,507.00	.0%
81	-18-80-810-00-302107-			STATE GRANTS OR OTHER				
	-11,487,431.00	-11,487,431.00		-47,607.78	-18,773.73	0.00	-11,439,823.22	.4%
81	-18-80-810-00-306700-			TRANSFER FROM OTHER FUNDS				
	-181,816.00	-181,816.00		-181,816.00	0.00	0.00	0.00	100.0%
81	-18-80-810-00-306703-			TRANSFER FR WATER				
	-3,000,000.00	-3,000,000.00		0.00	0.00	0.00	-3,000,000.00	.0%
81	-18-80-810-00-307101-			INTEREST INCOME				
	-75,000.00	-75,000.00		-10,474.93	-2,074.12	0.00	-64,525.07	14.0%
81	-18-80-810-00-307141-			INVESTMENT INCOME				
	-200,000.00	-200,000.00		-91,531.48	-22,519.35	0.00	-108,468.52	45.8%
81	-18-80-810-00-308812-			ADM COST SHARE				
	-1,000,000.00	-1,000,000.00		-1,000,000.00	-1,000,000.00	0.00	0.00	100.0%
81	-18-80-810-00-308870-			DONATIONS				
	-175,000.00	-175,000.00		0.00	0.00	0.00	-175,000.00	.0%
TOTAL WATER CAPITAL REVENUE								
	-18,288,754.00	-18,288,754.00		-1,331,430.19	-1,043,367.20	0.00	-16,957,323.81	7.3%
TOTAL WATER CAPITAL								
	-18,288,754.00	-18,288,754.00		-1,331,430.19	-1,043,367.20	0.00	-16,957,323.81	7.3%
TOTAL WATER CAPITAL								
	-18,288,754.00	-18,288,754.00		-1,331,430.19	-1,043,367.20	0.00	-16,957,323.81	7.3%
TOTAL REVENUES								
	-18,288,754.00	-18,288,754.00		-1,331,430.19	-1,043,367.20	0.00	-16,957,323.81	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 84		COMMUNITY REVITALIZATION FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
840 COMMUNITY REVITALIZATION								
8445840 COMMUNITY REVITALIZATION REV								
84 -02-45-840-00-302106-		FEDERAL GRANTS						
-300,000.00	-300,000.00	0.00	0.00	0.00	-300,000.00	.0%		
84 -02-45-840-00-302107-		STATE GRANTS OR OTHER						
0.00	0.00	-373,302.83	-23,380.31	0.00	373,302.83	100.0%		
84 -02-45-840-00-305521-		VACANT PROPERTY FEE						
-100,000.00	-100,000.00	-5,558.65	-2,348.65	0.00	-94,441.35	5.6%		
84 -02-45-840-00-306700-		TRANSFER FROM OTHER FUNDS						
-2,136,000.00	-2,136,000.00	-1,574,863.00	0.00	0.00	-561,137.00	73.7%		
84 -02-45-840-00-307101-		INTEREST INCOME						
-10,000.00	-10,000.00	-160.80	-81.02	0.00	-9,839.20	1.6%		
84 -02-45-840-00-307141-		INVESTMENT INCOME						
-30,000.00	-30,000.00	0.00	0.00	0.00	-30,000.00	.0%		
84 -02-45-840-00-308802-		SALE OF CITY PROPERTY						
-24,000.00	-24,000.00	-350.00	0.00	0.00	-23,650.00	1.5%		
84 -02-45-840-00-308807-		DEMOLITION PAYMENTS						
-100,000.00	-100,000.00	-38,363.46	-6,119.80	0.00	-61,636.54	38.4%		
84 -02-45-840-00-309992-		LOAN REPAYMENT						
-15,000.00	-15,000.00	-486.80	-121.70	0.00	-14,513.20	3.2%		
TOTAL COMMUNITY REVITALIZATION RE								
-2,715,000.00	-2,715,000.00	-1,993,085.54	-32,051.48	0.00	-721,914.46	73.4%		
TOTAL COMMUNITY REVITALIZATION								
-2,715,000.00	-2,715,000.00	-1,993,085.54	-32,051.48	0.00	-721,914.46	73.4%		
TOTAL COMMUNITY REVITALIZATION FU								
-2,715,000.00	-2,715,000.00	-1,993,085.54	-32,051.48	0.00	-721,914.46	73.4%		
TOTAL REVENUES								
-2,715,000.00	-2,715,000.00	-1,993,085.54	-32,051.48	0.00	-721,914.46			

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FOR 2025 04

ACCOUNTS FOR: 85	GRANT FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		

850 GRANTS

8543850 GRANT FUND REVENUE

85	-02-43-850-00-302106-			FEDERAL GRANTS				
	-275,000.00	-275,000.00		0.00	0.00	0.00	-275,000.00	.0%
85	-02-43-850-00-302107-			STATE GRANTS OR OTHER				
	-3,500,000.00	-3,500,000.00	-1,266,558.72	-642,359.36	0.00	-2,233,441.28	36.2%	
85	-02-43-850-00-307101-			INTEREST INCOME				
	-600.00	-600.00	0.00	0.00	0.00	-600.00	.0%	
TOTAL GRANT FUND REVENUE								
	-3,775,600.00	-3,775,600.00	-1,266,558.72	-642,359.36	0.00	-2,509,041.28	33.5%	
TOTAL GRANTS								
	-3,775,600.00	-3,775,600.00	-1,266,558.72	-642,359.36	0.00	-2,509,041.28	33.5%	
TOTAL GRANT FUND								
	-3,775,600.00	-3,775,600.00	-1,266,558.72	-642,359.36	0.00	-2,509,041.28	33.5%	
TOTAL REVENUES								
	-3,775,600.00	-3,775,600.00	-1,266,558.72	-642,359.36	0.00	-2,509,041.28		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 88		RECYCLING PROGRAM					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

880 RECYCLING

8845880 RECYCLING FUND REVENUES

88	-18-45-880-00-303700-		RECYCLING FEES				
	-766,000.00	-766,000.00	-264,564.28	-68,566.09	0.00	-501,435.72	34.5%
88	-18-45-880-00-307101-		INTEREST INCOME				
	-1,488.00	-1,488.00	-191.28	-40.57	0.00	-1,296.72	12.9%
88	-18-45-880-00-307141-		INVESTMENT INCOME				
	-2,000.00	-2,000.00	-1,162.61	-323.06	0.00	-837.39	58.1%
TOTAL RECYCLING FUND REVENUES							
	-769,488.00	-769,488.00	-265,918.17	-68,929.72	0.00	-503,569.83	34.6%
TOTAL RECYCLING							
	-769,488.00	-769,488.00	-265,918.17	-68,929.72	0.00	-503,569.83	34.6%
TOTAL RECYCLING PROGRAM							
	-769,488.00	-769,488.00	-265,918.17	-68,929.72	0.00	-503,569.83	34.6%
TOTAL REVENUES							
	-769,488.00	-769,488.00	-265,918.17	-68,929.72	0.00	-503,569.83	

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ACCOUNTS FOR: 89		2022 BOND FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
890 WATER BONDS								
8943890 WATER BOND REVENUES								
89	-18-43-890-00-307101-							
	-15,000.00	-15,000.00						
			INTEREST INCOME					
			-3,451.57	-496.00	0.00	-11,548.43	23.0%	
89	-18-43-890-00-307141-							
	-150,000.00	-150,000.00						
			INVESTMENT INCOME					
			-176,413.43	-13,871.60	0.00	26,413.43	117.6%	
89	-18-43-890-00-307341-							
	-200,000.00	-200,000.00						
			GAIN/LOSS ON INVESTMENTS					
			0.00	0.00	0.00	-200,000.00	.0%	
TOTAL WATER BOND REVENUES								
	-365,000.00	-365,000.00	-179,865.00	-14,367.60	0.00	-185,135.00	49.3%	
TOTAL WATER BONDS								
	-365,000.00	-365,000.00	-179,865.00	-14,367.60	0.00	-185,135.00	49.3%	
TOTAL 2022 BOND FUND								
	-365,000.00	-365,000.00	-179,865.00	-14,367.60	0.00	-185,135.00	49.3%	
TOTAL REVENUES								
	-365,000.00	-365,000.00	-179,865.00	-14,367.60	0.00	-185,135.00		

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ACCOUNTS FOR: 90		FIRE PENSION FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
900 FIRE PENSION							
9047900 FIRE PENSION FUND REVENUES							
90	-20-47-900-00-306600-		PAYROLL DEDUCTIONS				
	-995,000.00	-995,000.00	-335,800.28	-76,152.89	0.00	-659,199.72	33.7%
90	-20-47-900-00-306702-		GENERAL FUND PENSION CONTR				
	-6,788,314.00	-6,788,314.00	-495,732.72	-123,933.18	0.00	-6,292,581.28	7.3%
90	-20-47-900-00-307101-		INTEREST INCOME				
	-75,000.00	-75,000.00	-21,479.80	-3,825.48	0.00	-53,520.20	28.6%
90	-20-47-900-00-307136-		STOCK INCOME				
	-360,000.00	-360,000.00	-148,930.03	-66,430.17	0.00	-211,069.97	41.4%
90	-20-47-900-00-307141-		INVESTMENT INCOME				
	-750,000.00	-750,000.00	-325,779.62	-111,128.21	0.00	-424,220.38	43.4%
90	-20-47-900-00-307301-		INVESTMENT TRADES				
	-6,000,000.00	-6,000,000.00	244,892.46	2,495,726.15	0.00	-6,244,892.46	-4.1%
90	-20-47-900-00-308899-		MISCELLANEOUS INCOME				
	-500.00	-500.00	3,880.54	12,678.95	0.00	-4,380.54	-776.1%
TOTAL FIRE PENSION FUND REVENUES							
	-14,968,814.00	-14,968,814.00	-1,078,949.45	2,126,935.17	0.00	-13,889,864.55	7.2%
TOTAL FIRE PENSION							
	-14,968,814.00	-14,968,814.00	-1,078,949.45	2,126,935.17	0.00	-13,889,864.55	7.2%
TOTAL FIRE PENSION FUND							
	-14,968,814.00	-14,968,814.00	-1,078,949.45	2,126,935.17	0.00	-13,889,864.55	7.2%
TOTAL REVENUES							
	-14,968,814.00	-14,968,814.00	-1,078,949.45	2,126,935.17	0.00	-13,889,864.55	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 91		POLICE PENSION FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
910 POLICE PENSION							
9146910 POLICE PENSION FUND REVENUES							
91	-20-46-910-00-306600-		PAYROLL DEDUCTIONS				
	-1,335,000.00	-1,335,000.00	-473,845.49	-105,250.16	0.00	-861,154.51	35.5%
91	-20-46-910-00-306702-		GENERAL FUND PENSION CONTR				
	-7,968,860.00	-7,968,860.00	-460,177.28	-115,044.32	0.00	-7,508,682.72	5.8%
91	-20-46-910-00-307101-		INTEREST INCOME				
	-100,000.00	-100,000.00	-17,017.31	-2,439.18	0.00	-82,982.69	17.0%
91	-20-46-910-00-307141-		INVESTMENT INCOME				
	-575,000.00	-575,000.00	-180,866.91	-90,627.62	0.00	-394,133.09	31.5%
91	-20-46-910-00-307301-		INVESTMENT TRADES				
	-9,600,000.00	-9,600,000.00	-462,130.38	2,820,528.40	0.00	-9,137,869.62	4.8%
91	-20-46-910-00-308899-		MISCELLANEOUS INCOME				
	-3,000.00	-3,000.00	0.00	0.00	0.00	-3,000.00	.0%
TOTAL POLICE PENSION FUND REVENUE							
	-19,581,860.00	-19,581,860.00	-1,594,037.37	2,507,167.12	0.00	-17,987,822.63	8.1%
TOTAL POLICE PENSION							
	-19,581,860.00	-19,581,860.00	-1,594,037.37	2,507,167.12	0.00	-17,987,822.63	8.1%
TOTAL POLICE PENSION FUND							
	-19,581,860.00	-19,581,860.00	-1,594,037.37	2,507,167.12	0.00	-17,987,822.63	8.1%
TOTAL REVENUES							
	-19,581,860.00	-19,581,860.00	-1,594,037.37	2,507,167.12	0.00	-17,987,822.63	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
GRAND TOTAL						
-309,071,634.00	-309,071,634.00	-70,695,073.87	-13,600,733.50	0.00	-238,376,560.13	22.9%

** END OF REPORT - Generated by Cooling, Anthony D **

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
010 LEGISLATIVE								
10400101 LEGISLATIVE PERSONEL SVC								
10	-02-40-010-01-409000-			SALARIES				
		32,000.00	32,000.00	11,077.11	2,461.58	0.00	20,922.89	34.6%
10	-02-40-010-01-410700-			FICA/MEDICARE				
		2,448.00	2,448.00	847.44	188.32	0.00	1,600.56	34.6%
TOTAL LEGISLATIVE PERSONEL SVC								
		34,448.00	34,448.00	11,924.55	2,649.90	0.00	22,523.45	34.6%
10400102 LEGISLATIVE-OPERATING EXPENSE								
10	-02-40-010-02-423300-			TELEPHONE				
		2,000.00	2,000.00	66.01	16.50	0.00	1,933.99	3.3%
10	-02-40-010-02-423903-			MISCELLANEOUS EXPENSE				
		1,300.00	1,300.00	232.31	33.03	1,200.00	-132.31	110.2%
10	-02-40-010-02-424000-			TRAINING SCHOOL EXPENSES				
		2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	.0%
10	-02-40-010-02-424100-			CONFERENCES & TRAVEL				
		6,500.00	6,500.00	312.37	0.00	0.00	6,187.63	4.8%
10	-02-40-010-02-424500-			POSTAGE				
		200.00	200.00	0.73	0.00	0.00	199.27	.4%
10	-02-40-010-02-428000-			PROFESSIONAL SERVICES				
		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	.0%
10	-02-40-010-02-434500-			OFFICE SUPPLIES				
		200.00	200.00	0.00	0.00	0.00	200.00	.0%
10	-02-40-010-02-435700-			RECOG SUPPLIES				
		2,250.00	2,250.00	0.00	0.00	35.00	2,215.00	1.6%
10	-02-40-010-02-442300-			RISK MANAGEMENT INSURANCE				
		2,280.00	2,280.00	760.00	190.00	0.00	1,520.00	33.3%
10	-02-40-010-02-445400-			SISTER CITY PROGRAM				
		10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	.0%
TOTAL LEGISLATIVE-OPERATING EXPEN								
		39,230.00	39,230.00	1,371.42	239.53	1,235.00	36,623.58	6.6%
TOTAL LEGISLATIVE								
		73,678.00	73,678.00	13,295.97	2,889.43	1,235.00	59,147.03	19.7%

CITY OF DECATUR

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

015 EXECUTIVE

10400151 CITY MGR PERSONNEL SVCS

10	-02-40-015-01-409000-			SALARIES				
		781,926.00	781,926.00	251,118.23	53,786.59	0.00	530,807.77	32.1%
10	-02-40-015-01-410500-			PENSION CONTRIBUTION				
		56,486.00	56,486.00	17,605.93	3,790.98	0.00	38,880.07	31.2%
10	-02-40-015-01-410700-			FICA/MEDICARE				
		60,016.00	60,016.00	18,970.39	4,044.13	0.00	41,045.61	31.6%
10	-02-40-015-01-411100-			LIFE INSURANCE				
		1,700.00	1,700.00	344.28	59.60	0.00	1,355.72	20.3%
10	-02-40-015-01-411200-			MEDICAL INSURANCE				
		135,500.00	135,500.00	36,653.77	7,600.00	0.00	98,846.23	27.1%
10	-02-40-015-01-411500-			SERVICE RECOGNITION				
		2,600.00	2,600.00	8.32	0.00	0.00	2,591.68	.3%
10	-02-40-015-01-413100-			CITY MANAGER ALLOWANCE				
		3,600.00	3,600.00	300.00	0.00	0.00	3,300.00	8.3%
TOTAL CITY MGR PERSONNEL SVCS								
		1,041,828.00	1,041,828.00	325,000.92	69,281.30	0.00	716,827.08	31.2%

10400152 CITY MGR OPERATING EXP

10	-02-40-015-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
		168.00	168.00	56.00	14.00	0.00	112.00	33.3%
10	-02-40-015-02-420100-			ADVERTISING				
		20,000.00	20,000.00	8,705.00	3,035.00	0.00	11,295.00	43.5%
10	-02-40-015-02-423300-			TELEPHONE				
		1,700.00	1,700.00	327.92	95.38	0.00	1,372.08	19.3%
10	-02-40-015-02-423400-			WATER				
		250.00	250.00	81.78	20.54	100.22	68.00	72.8%
10	-02-40-015-02-423860-			LOBBYING SERVICES				
		100,000.00	100,000.00	24,999.99	0.00	74,999.97	0.04	100.0%
10	-02-40-015-02-423903-			MISCELLANEOUS EXPENSE				
		0.00	0.00	717.00	0.00	0.00	-717.00	100.0%
10	-02-40-015-02-424100-			CONFERENCES & TRAVEL				
		11,600.00	11,600.00	5,310.03	916.25	0.00	6,289.97	45.8%
10	-02-40-015-02-424500-			POSTAGE & MAIL SERVICES				
		1,500.00	1,500.00	1,133.95	528.48	0.00	366.05	75.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-40-015-02-424700-	360.00		360.00	COMPUTER SOFTWARE				
				701.15	0.00	0.00	-341.15	194.8%
10 -02-40-015-02-426000-	1,000.00		1,000.00	RECRUITING AND TESTING				
				487.62	0.00	0.00	512.38	48.8%
10 -02-40-015-02-428000-	36,000.00		36,000.00	PROFESSIONAL SERVICES				
				12,040.61	517.61	0.00	23,959.39	33.4%
10 -02-40-015-02-428400-	14,250.00		14,250.00	MEMBERSHIP FEES				
				3,915.00	0.00	0.00	10,335.00	27.5%
10 -02-40-015-02-428500-	10,000.00		10,000.00	BUSINESS EXPENSE & SUPPLIES				
				808.05	25.00	0.00	9,191.95	8.1%
10 -02-40-015-02-428800-	7,000.00		7,000.00	RENTAL - COPY MACHINE				
				1,961.67	951.56	0.00	5,038.33	28.0%
10 -02-40-015-02-430200-	5,500.00		5,500.00	PUBLICATIONS				
				143.75	0.00	0.00	5,356.25	2.6%
10 -02-40-015-02-431500-	550.00		550.00	LICENSING SUPPLIES				
				0.00	0.00	0.00	550.00	.0%
10 -02-40-015-02-434500-	2,800.00		2,800.00	OFFICE SUPPLIES				
				1,123.63	349.11	2,008.26	-331.89	111.9%
10 -02-40-015-02-435700-	1,400.00		1,400.00	EMPLOYEE RECOG SUPPLIES				
				272.26	208.55	0.00	1,127.74	19.4%
10 -02-40-015-02-442300-	10,176.00		10,176.00	RISK MANAGEMENT INSURANCE				
				3,392.00	848.00	0.00	6,784.00	33.3%
10 -02-40-015-02-449200-	0.00		0.00	TAX & INSURANCE PAYMENTS				
				-3,326.77	0.00	0.00	3,326.77	100.0%
10 -02-40-015-02-449900-	2,800.00		2,800.00	SMALL CAPITAL ITEMS				
				0.00	0.00	0.00	2,800.00	.0%
TOTAL CITY MGR OPERATING EXP	227,054.00		227,054.00					
				62,850.64	7,509.48	77,108.45	87,094.91	61.6%
TOTAL EXECUTIVE	1,268,882.00		1,268,882.00					
				387,851.56	76,790.78	77,108.45	803,921.99	36.6%

016 HUMAN RESOURCES

10410161 H/R PERSONNEL SERVICES

10 -02-41-016-01-409000-	444,970.00		444,970.00	SALARIES				
				128,946.80	32,263.46	0.00	316,023.20	29.0%
10 -02-41-016-01-410100-	7,000.00		7,000.00	OVERTIME				
				0.00	0.00	0.00	7,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-41-016-01-410200-	3,000.00	3,000.00		TEMPORARY SALARIES				
				0.00	0.00	0.00	3,000.00	.0%
10 -02-41-016-01-410500-	32,607.00	32,607.00		PENSION CONTRIBUTION				
				9,284.49	2,323.33	0.00	23,322.51	28.5%
10 -02-41-016-01-410700-	35,142.00	35,142.00		FICA/MEDICARE				
				9,472.18	2,354.25	0.00	25,669.82	27.0%
10 -02-41-016-01-411100-	1,200.00	1,200.00		LIFE INSURANCE				
				267.04	56.94	0.00	932.96	22.3%
10 -02-41-016-01-411200-	110,800.00	110,800.00		MEDICAL INSURANCE				
				35,150.00	8,550.00	0.00	75,650.00	31.7%
10 -02-41-016-01-411500-	900.00	900.00		SERVICE RECOGNITION				
				0.00	0.00	0.00	900.00	.0%
TOTAL H/R PERSONNEL SERVICES	635,619.00	635,619.00						
				183,120.51	45,547.98	0.00	452,498.49	28.8%

10410162 H/R OPERATING EXPENSES

10 -02-41-016-02-411300-	168.00	168.00		TO EMPL BENEFITS-UNEMPLOYMENT				
				56.00	14.00	0.00	112.00	33.3%
10 -02-41-016-02-420100-	5,000.00	5,000.00		ADVERTISING				
				1,466.67	295.00	0.00	3,533.33	29.3%
10 -02-41-016-02-420200-	0.00	0.00		PRINTING AND BINDING				
				767.01	0.00	0.00	-767.01	100.0%
10 -02-41-016-02-423300-	1,200.00	1,200.00		TELEPHONE				
				399.73	130.60	0.00	800.27	33.3%
10 -02-41-016-02-424100-	1,000.00	1,000.00		CONFERENCES & TRAVEL				
				45.00	0.00	0.00	955.00	4.5%
10 -02-41-016-02-424500-	1,500.00	1,500.00		POSTAGE				
				479.80	24.18	0.00	1,020.20	32.0%
10 -02-41-016-02-424700-	5,000.00	5,000.00		COMPUTER SOFTWARE				
				9,628.75	0.00	0.00	-4,628.75	192.6%
10 -02-41-016-02-426000-	30,000.00	30,000.00		RECRUITING AND TESTING				
				18,678.79	7,545.90	0.00	11,321.21	62.3%
10 -02-41-016-02-426500-	50,000.00	50,000.00		MEDICAL SERVICES				
				21,627.00	7,579.00	0.00	28,373.00	43.3%
10 -02-41-016-02-427100-	40,000.00	40,000.00		TEMP AGENCY SERVICES				
				31,945.90	10,935.60	0.00	8,054.10	79.9%
10 -02-41-016-02-427200-	16,000.00	16,000.00		TUITION REIMBURSEMENT				
				6,075.00	4,750.00	0.00	9,925.00	38.0%
10 -02-41-016-02-427300-	5,000.00	5,000.00		TRAVEL INTERVIEW EXP				
				0.00	0.00	0.00	5,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-41-016-02-428000-	28,000.00	28,000.00		PROFESSIONAL SERVICES				
				10,880.40	2,762.50	0.00	17,119.60	38.9%
10 -02-41-016-02-428010-	40,000.00	40,000.00		TRAINING SERVICES				
				0.00	0.00	0.00	40,000.00	.0%
10 -02-41-016-02-428400-	2,000.00	2,000.00		MEMBERSHIP FEES				
				643.00	299.00	0.00	1,357.00	32.2%
10 -02-41-016-02-428800-	3,000.00	3,000.00		RENTAL - COPY MACHINE				
				1,579.67	858.84	0.00	1,420.33	52.7%
10 -02-41-016-02-434500-	4,000.00	4,000.00		OFFICE SUPPLIES				
				688.39	241.56	638.17	2,673.44	33.2%
10 -02-41-016-02-435700-	2,000.00	2,000.00		EMPLOYEE RECOGNITION SUP				
				78.00	78.00	234.00	1,688.00	15.6%
10 -02-41-016-02-442300-	9,252.00	9,252.00		RISK MANAGEMENT INSURANCE				
				3,084.00	771.00	0.00	6,168.00	33.3%
10 -02-41-016-02-448500-	1,500.00	1,500.00		HUMAN RELATIONS COMMIS				
				18.00	18.00	0.00	1,482.00	1.2%
10 -02-41-016-02-449900-	10,000.00	10,000.00		SMALL CAPITAL ITEMS				
				2,469.20	0.00	0.00	7,530.80	24.7%
TOTAL H/R OPERATING EXPENSES	254,620.00	254,620.00						
				110,610.31	36,303.18	872.17	143,137.52	43.8%
TOTAL HUMAN RESOURCES	890,239.00	890,239.00						
				293,730.82	81,851.16	872.17	595,636.01	33.1%

017 INFORMATION TECHNOLOGIES

10410171 IT PERSONNEL SERVICES

10 -02-41-017-01-409000-	872,691.00	872,691.00		SALARIES				
				333,170.22	78,066.49	0.00	539,520.78	38.2%
10 -02-41-017-01-410100-	7,000.00	7,000.00		OVERTIME				
				4,092.30	994.98	0.00	2,907.70	58.5%
10 -02-41-017-01-410500-	63,698.00	63,698.00		PENSION CONTRIBUTION				
				24,545.26	5,750.70	0.00	39,152.74	38.5%
10 -02-41-017-01-410700-	67,679.00	67,679.00		FICA/MEDICARE				
				25,313.42	5,925.20	0.00	42,365.58	37.4%
10 -02-41-017-01-411100-	2,800.00	2,800.00		LIFE INSURANCE				
				615.71	125.07	0.00	2,184.29	22.0%
10 -02-41-017-01-411200-	228,300.00	228,300.00		MEDICAL INSURANCE				
				84,550.00	18,050.00	0.00	143,750.00	37.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-02-41-017-01-411500-			SERVICE RECOGNITION				
	5,000.00		5,000.00	3,640.12	809.34	0.00	1,359.88	72.8%
	TOTAL IT PERSONNEL SERVICES							
	1,247,168.00		1,247,168.00	475,927.03	109,721.78	0.00	771,240.97	38.2%
10410172 IT OPERATING EXPENSES								
10	-02-41-017-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	384.00		384.00	128.00	32.00	0.00	256.00	33.3%
10	-02-41-017-02-422300-			SERVICE MIS EQUIP				
	52,012.00		52,012.00	1,676.00	419.00	3,352.00	46,984.00	9.7%
10	-02-41-017-02-423300-			TELEPHONE/INTERNET				
	5,264.00		5,264.00	1,376.98	342.99	2,698.95	1,188.07	77.4%
10	-02-41-017-02-424000-			TRAINING & TRAVEL				
	16,968.00		16,968.00	103.94	0.00	0.00	16,864.06	.6%
10	-02-41-017-02-424100-			CONFERENCES & TRAVEL				
	8,750.00		8,750.00	0.00	0.00	0.00	8,750.00	.0%
10	-02-41-017-02-424500-			POSTAGE				
	75.00		75.00	0.00	0.00	0.00	75.00	.0%
10	-02-41-017-02-424700-			COMPUTER SOFTWARE				
	776,981.00		776,981.00	371,323.98	237,326.70	64,699.67	340,957.35	56.1%
10	-02-41-017-02-428000-			PROFESSIONAL SERVICES				
	65,000.00		65,000.00	47,672.50	825.00	3,640.00	13,687.50	78.9%
10	-02-41-017-02-428400-			MEMBERSHIP FEES				
	1,300.00		1,300.00	0.00	0.00	0.00	1,300.00	.0%
10	-02-41-017-02-434500-			OFFICE SUPPLIES				
	300.00		300.00	1.77	1.77	0.00	298.23	.6%
10	-02-41-017-02-435700-			EMPLOYEE RECOG SUPPLIES				
	200.00		200.00	0.00	0.00	0.00	200.00	.0%
10	-02-41-017-02-442300-			RISK MANAGEMENT INSURANCE				
	30,384.00		30,384.00	10,128.00	2,532.00	0.00	20,256.00	33.3%
10	-02-41-017-02-449900-			SMALL CAPITAL ITEMS				
	67,500.00		67,500.00	3,213.56	973.62	308.54	63,977.90	5.2%
10	-02-41-017-02-449950-			LARGE CAPITAL ITEMS				
	128,220.00		128,220.00	55,000.00	0.00	95,139.00	-21,919.00	117.1%
	TOTAL IT OPERATING EXPENSES							
	1,153,338.00		1,153,338.00	490,624.73	242,453.08	169,838.16	492,875.11	57.3%
	TOTAL INFORMATION TECHNOLOGIES							
	2,400,506.00		2,400,506.00	966,551.76	352,174.86	169,838.16	1,264,116.08	47.3%

018 COMMUNICATIONS & DATA

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10410181 COMMS & DATA PERSONNEL SERVICE								
10	-02-41-018-01-409000-			SALARIES				
	256,028.00	256,028.00		87,330.64	19,506.84	0.00	168,697.36	34.1%
10	-02-41-018-01-410500-			PENSION CONTRIBUTION				
	18,442.00	18,442.00		6,287.84	1,404.50	0.00	12,154.16	34.1%
10	-02-41-018-01-410700-			FICA/MEDICARE				
	19,595.00	19,595.00		6,478.28	1,441.56	0.00	13,116.72	33.1%
10	-02-41-018-01-411100-			LIFE INSURANCE				
	1,000.00	1,000.00		188.16	40.14	0.00	811.84	18.8%
10	-02-41-018-01-411200-			MEDICAL INSURANCE				
	74,100.00	74,100.00		25,650.00	5,700.00	0.00	48,450.00	34.6%
10	-02-41-018-01-411500-			SERVICE RECOGNITION				
	115.00	115.00		0.00	0.00	0.00	115.00	.0%
TOTAL COMMS & DATA PERSONNEL SERV								
	369,280.00	369,280.00		125,934.92	28,093.04	0.00	243,345.08	34.1%
10410182 COMMS & DATA OPERATING EXPENSE								
10	-02-41-018-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	126.00	126.00		44.00	11.00	0.00	82.00	34.9%
10	-02-41-018-02-420100-			ADVERTISING				
	5,500.00	5,500.00		0.00	0.00	0.00	5,500.00	.0%
10	-02-41-018-02-423300-			TELEPHONE				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
10	-02-41-018-02-424100-			CONFERENCES & TRAVEL				
	6,000.00	6,000.00		75.00	0.00	0.00	5,925.00	1.3%
10	-02-41-018-02-428000-			PROFESSIONAL SERVICES				
	25,000.00	25,000.00		6,906.50	0.00	0.00	18,093.50	27.6%
10	-02-41-018-02-428400-			MEMBERSHIP FEES				
	1,400.00	1,400.00		342.00	0.00	0.00	1,058.00	24.4%
10	-02-41-018-02-430200-			PUBLICATIONS				
	550.00	550.00		0.00	0.00	0.00	550.00	.0%
10	-02-41-018-02-431500-			LICENSING SUPPLIES				
	250.00	250.00		0.00	0.00	0.00	250.00	.0%
10	-02-41-018-02-434500-			OFFICE SUPPLIES				
	750.00	750.00		84.82	0.00	0.00	665.18	11.3%
10	-02-41-018-02-442300-			RISK MANAGEMENT INSURANCE				
	5,556.00	5,556.00		1,852.00	463.00	0.00	3,704.00	33.3%
10	-02-41-018-02-449900-			SMALL CAPITAL ITEMS				
	1,750.00	1,750.00		0.00	0.00	0.00	1,750.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-41-018-02-474002-				GEOGRAPHIC INFORMATION SYSTEM				
94,320.00		94,320.00		19,203.03	18,347.13	0.00	75,116.97	20.4%
TOTAL COMMS & DATA OPERATING	EXPE							
141,702.00	141,702.00			28,507.35	18,821.13	0.00	113,194.65	20.1%
TOTAL COMMUNICATIONS & DATA								
510,982.00	510,982.00			154,442.27	46,914.17	0.00	356,539.73	30.2%
020 LEGAL								
10420201 LEGAL PERSONNEL SVCS								
10 -02-42-020-01-409000-				SALARIES				
638,657.00		638,657.00		228,391.25	52,644.78	0.00	410,265.75	35.8%
10 -02-42-020-01-410500-				PENSION CONTRIBUTION				
46,343.00		46,343.00		16,571.64	3,790.44	0.00	29,771.36	35.8%
10 -02-42-020-01-410700-				FICA/MEDICARE				
49,240.00		49,240.00		17,283.81	3,949.92	0.00	31,956.19	35.1%
10 -02-42-020-01-411100-				LIFE INSURANCE				
2,200.00		2,200.00		429.89	89.02	0.00	1,770.11	19.5%
10 -02-42-020-01-411200-				MEDICAL INSURANCE				
172,900.00		172,900.00		53,637.87	11,400.00	0.00	119,262.13	31.0%
10 -02-42-020-01-411500-				SERVICE RECOGNITION				
5,000.00		5,000.00		1,770.00	0.00	0.00	3,230.00	35.4%
TOTAL LEGAL PERSONNEL SVCS								
914,340.00		914,340.00		318,084.46	71,874.16	0.00	596,255.54	34.8%
10420202 LEGAL OPERATING EXPENSE								
10 -02-42-020-02-411300-				TO EMPL BENEFITS-UNEMPLOYMENT				
300.00		300.00		100.00	25.00	0.00	200.00	33.3%
10 -02-42-020-02-423300-				TELEPHONE				
2,500.00		2,500.00		358.15	100.11	0.00	2,141.85	14.3%
10 -02-42-020-02-424100-				CONFERENCES & TRAVEL				
12,000.00		12,000.00		3,159.86	0.00	0.00	8,840.14	26.3%
10 -02-42-020-02-424500-				POSTAGE				
13,000.00		13,000.00		3,179.14	828.01	0.00	9,820.86	24.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-42-020-02-424600-				HEARING OFFICER				
25,000.00		25,000.00		2,700.00	900.00	22,300.00	0.00	100.0%
10 -02-42-020-02-424700-				COMPUTER SOFTWARE				
25,000.00		25,000.00		5,888.68	1,472.17	11,111.32	8,000.00	68.0%
10 -02-42-020-02-425300-				RECORDING FEES				
800.00		800.00		46.80	0.00	500.00	253.20	68.4%
10 -02-42-020-02-426300-				LITIGATION SERVICES				
45,000.00		45,000.00		7,531.85	784.20	10,620.00	26,848.15	40.3%
10 -02-42-020-02-428000-				PROFESSIONAL SERVICES				
150,000.00		150,000.00		6,956.75	0.00	0.00	143,043.25	4.6%
10 -02-42-020-02-428000-HR				PERSONNEL MATTERS				
0.00		0.00		2,250.00	0.00	0.00	-2,250.00	100.0%
10 -02-42-020-02-428000-LR				LABOR RELATIONS				
0.00		0.00		20,847.90	9,964.00	0.00	-20,847.90	100.0%
10 -02-42-020-02-428400-				MEMBERSHIP FEES				
5,500.00		5,500.00		0.00	0.00	0.00	5,500.00	.0%
10 -02-42-020-02-428800-				RENTAL - COPY MACHINE				
1,700.00		1,700.00		209.72	105.27	0.00	1,490.28	12.3%
10 -02-42-020-02-430200-				PUBLICATIONS				
25,000.00		25,000.00		18,554.84	123.27	1,140.67	5,304.49	78.8%
10 -02-42-020-02-431710-				ADMINISTRATIVE COURT EXPENSES				
2,200.00		2,200.00		46.50	19.50	1,553.50	600.00	72.7%
10 -02-42-020-02-434500-				OFFICE SUPPLIES				
3,500.00		3,500.00		695.91	109.39	694.02	2,110.07	39.7%
10 -02-42-020-02-442300-				RISK MANAGEMENT INSURANCE				
12,960.00		12,960.00		4,320.00	1,080.00	0.00	8,640.00	33.3%
10 -02-42-020-02-449900-				SMALL CAPITAL ITEMS				
5,000.00		5,000.00		0.00	0.00	0.00	5,000.00	.0%
TOTAL LEGAL OPERATING EXPENSE								
329,460.00		329,460.00		76,846.10	15,510.92	47,919.51	204,694.39	37.9%
TOTAL LEGAL								
1,243,800.00		1,243,800.00		394,930.56	87,385.08	47,919.51	800,949.93	35.6%

035 FINANCE

10430351 FINANCE PERSONNEL SVCS

10 -02-43-035-01-409000-				SALARIES				
1,111,686.00		1,111,686.00		389,516.86	90,542.15	0.00	722,169.14	35.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-02-43-035-01-410100-			OVERTIME				
	30,000.00	30,000.00		5,694.43	1,019.20	0.00	24,305.57	19.0%
10	-02-43-035-01-410500-			PENSION CONTRIBUTION				
	82,417.00	82,417.00		28,494.72	6,601.80	0.00	53,922.28	34.6%
10	-02-43-035-01-410700-			FICA/MEDICARE				
	87,568.00	87,568.00		29,356.36	6,778.97	0.00	58,211.64	33.5%
10	-02-43-035-01-411100-			LIFE INSURANCE				
	2,600.00	2,600.00		627.34	141.10	0.00	1,972.66	24.1%
10	-02-43-035-01-411200-			MEDICAL INSURANCE				
	333,100.00	333,100.00		113,050.00	26,600.00	0.00	220,050.00	33.9%
10	-02-43-035-01-411500-			SERVICE RECOGNITION				
	3,000.00	3,000.00		549.30	130.40	0.00	2,450.70	18.3%
TOTAL FINANCE PERSONNEL SVCS								
	1,650,371.00	1,650,371.00		567,289.01	131,813.62	0.00	1,083,081.99	34.4%

10430352 FINANCE OPERATING EXP

10	-02-43-035-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	650.00	650.00		240.00	60.00	0.00	410.00	36.9%
10	-02-43-035-02-420100-			ADVERTISING				
	2,400.00	2,400.00		0.00	0.00	0.00	2,400.00	.0%
10	-02-43-035-02-420200-			PRINTING AND BINDING				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%
10	-02-43-035-02-423300-			TELEPHONE				
	3,000.00	3,000.00		807.41	250.14	0.00	2,192.59	26.9%
10	-02-43-035-02-423800-			AUDITING SERVICES				
	145,000.00	145,000.00		83,750.00	55,250.00	36,250.00	25,000.00	82.8%
10	-02-43-035-02-423850-			ACTUARIAL SERVICES				
	28,000.00	28,000.00		2,575.00	2,575.00	25,425.00	0.00	100.0%
10	-02-43-035-02-423900-			BANKING SERVICES				
	12,500.00	12,500.00		3,981.60	995.19	8,018.40	500.00	96.0%
10	-02-43-035-02-423901-			BANKING SERVICE CHARGES				
	25,000.00	25,000.00		9,110.20	2,463.50	0.00	15,889.80	36.4%
10	-02-43-035-02-423902-			CREDIT CARD FEES				
	3,500.00	3,500.00		1,657.42	348.69	0.00	1,842.58	47.4%
10	-02-43-035-02-423903-			MISCELLANEOUS EXPENSE				
	5,000.00	5,000.00		1,063.23	763.23	0.00	3,936.77	21.3%
10	-02-43-035-02-424000-			TRAINING SCHOOL EXPENSES				
	4,500.00	4,500.00		0.00	0.00	0.00	4,500.00	.0%
10	-02-43-035-02-424100-			CONFERENCES & TRAVEL				
	7,000.00	7,000.00		1,863.90	623.47	0.00	5,136.10	26.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-43-035-02-424500-				POSTAGE & MAIL SERVICES				
	28,000.00	28,000.00		8,327.77	2,862.35	0.00	19,672.23	29.7%
10 -02-43-035-02-424700-				COMPUTER SOFTWARE				
	5,500.00	5,500.00		0.00	0.00	0.00	5,500.00	.0%
10 -02-43-035-02-428000-				PROFESSIONAL SERVICES				
	60,000.00	60,000.00		843.75	0.00	0.00	59,156.25	1.4%
10 -02-43-035-02-428400-				MEMBERSHIP FEES				
	2,500.00	2,500.00		550.00	0.00	0.00	1,950.00	22.0%
10 -02-43-035-02-428800-				RENTAL - COPY MACHINE				
	8,600.00	8,600.00		1,824.48	813.51	0.00	6,775.52	21.2%
10 -02-43-035-02-430200-				PUBLICATIONS				
	8,000.00	8,000.00		3,520.45	168.99	0.00	4,479.55	44.0%
10 -02-43-035-02-431500-				LICENSING SUPPLIES				
	8,000.00	8,000.00		0.00	0.00	0.00	8,000.00	.0%
10 -02-43-035-02-431800-				PAYROLL SUPPLIES				
	1,500.00	1,500.00		315.21	0.00	0.00	1,184.79	21.0%
10 -02-43-035-02-434500-				OFFICE SUPPLIES				
	18,684.00	18,684.00		5,120.68	1,163.14	5,226.63	8,336.69	55.4%
10 -02-43-035-02-435700-				EMPLOYEE RECOG SUPPLIES				
	1,700.00	1,700.00		46.84	0.00	0.00	1,653.16	2.8%
10 -02-43-035-02-442300-				RISK MANAGEMENT INSURANCE				
	46,380.00	46,380.00		15,460.00	3,865.00	0.00	30,920.00	33.3%
10 -02-43-035-02-449900-				SMALL CAPITAL ITEMS				
	8,000.00	8,000.00		179.68	0.00	0.00	7,820.32	2.2%
TOTAL FINANCE OPERATING EXP								
	434,914.00	434,914.00		141,237.62	72,202.21	74,920.03	218,756.35	49.7%
TOTAL FINANCE								
	2,085,285.00	2,085,285.00		708,526.63	204,015.83	74,920.03	1,301,838.34	37.6%

037 PURCHASING

10430371 PURCHASING PERSONNEL

10 -02-43-037-01-409000-				SALARIES				
	138,625.00	138,625.00		47,934.29	10,760.24	0.00	90,690.71	34.6%
10 -02-43-037-01-410100-				OVERTIME				
	0.00	0.00		1,250.71	901.36	0.00	-1,250.71	100.0%
10 -02-43-037-01-410500-				PENSION CONTRIBUTION				
	9,995.00	9,995.00		3,542.04	839.64	0.00	6,452.96	35.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-02-43-037-01-410700-			FICA/MEDICARE				
	10,620.00	10,620.00		3,661.55	866.53	0.00	6,958.45	34.5%
10	-02-43-037-01-411100-			LIFE INSURANCE				
	400.00	400.00		73.23	15.76	0.00	326.77	18.3%
10	-02-43-037-01-411200-			MEDICAL INSURANCE				
	49,400.00	49,400.00		17,100.00	3,800.00	0.00	32,300.00	34.6%
10	-02-43-037-01-411500-			SERVICE RECOGNITION				
	200.00	200.00		10.00	0.00	0.00	190.00	5.0%
TOTAL PURCHASING PERSONNEL								
	209,240.00	209,240.00		73,571.82	17,183.53	0.00	135,668.18	35.2%
10430372 PURCHASING OP EXPENSES								
10	-02-43-037-02-420100-			ADVERTISING				
	2,000.00	2,000.00		109.46	0.00	0.00	1,890.54	5.5%
10	-02-43-037-02-420200-			PRINTING AND BINDING				
	50.00	50.00		0.00	0.00	0.00	50.00	.0%
10	-02-43-037-02-423300-			TELEPHONE				
	250.00	250.00		66.01	16.50	0.00	183.99	26.4%
10	-02-43-037-02-424000-			TRAINING SCHOOL EXPENSES				
	1,400.00	1,400.00		0.00	0.00	0.00	1,400.00	.0%
10	-02-43-037-02-424100-			CONFERENCES & TRAVEL				
	950.00	950.00		603.06	300.00	0.00	346.94	63.5%
10	-02-43-037-02-424500-			POSTAGE				
	350.00	350.00		37.28	2.24	0.00	312.72	10.7%
10	-02-43-037-02-424700-			COMPUTER SOFTWARE				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
10	-02-43-037-02-428400-			MEMBERSHIP FEES				
	1,000.00	1,000.00		90.00	0.00	0.00	910.00	9.0%
10	-02-43-037-02-428800-			RENTAL - COPY MACHINE				
	2,000.00	2,000.00		1,006.33	470.19	0.00	993.67	50.3%
10	-02-43-037-02-434500-			OFFICE SUPPLIES				
	1,800.00	1,800.00		352.21	56.61	0.00	1,447.79	19.6%
10	-02-43-037-02-449900-			SMALL CAPITAL ITEMS				
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
TOTAL PURCHASING OP EXPENSES								
	11,300.00	11,300.00		2,264.35	845.54	0.00	9,035.65	20.0%
TOTAL PURCHASING								
	220,540.00	220,540.00		75,836.17	18,029.07	0.00	144,703.83	34.4%

038 CIVIC CENTER

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10430382 CIVIC CENTER OP EXPENSES								
10	-02-43-038-02-421000-			SERVICE TO MAINT BUILDINGS				
	75,000.00		75,000.00	15,968.67	4,746.68	55,291.33	3,740.00	95.0%
10	-02-43-038-02-421000-CVC23			SERVICE TO MAINT BUILDINGS				
	0.00		0.00	0.00	0.00	48,273.98	-48,273.98	100.0%
10	-02-43-038-02-423100-			ELECTRICITY				
	80,000.00		80,000.00	25,885.18	-1,067.17	0.00	54,114.82	32.4%
10	-02-43-038-02-423200-			NATURAL GAS				
	13,000.00		13,000.00	6,582.76	490.70	0.00	6,417.24	50.6%
10	-02-43-038-02-423903-			MISCELLANEOUS EXPENSE				
	2,000.00		2,000.00	0.00	0.00	0.00	2,000.00	.0%
10	-02-43-038-02-424650-			SECURITY				
	160,000.00		160,000.00	45,550.35	12,063.50	114,449.65	0.00	100.0%
10	-02-43-038-02-428060-			JANITORIAL SERVICES				
	90,000.00		90,000.00	28,142.86	5,498.77	53,966.66	7,890.48	91.2%
10	-02-43-038-02-429900-			CONTRACTUAL SERVICES				
	300.00		300.00	0.00	0.00	0.00	300.00	.0%
10	-02-43-038-02-431200-			JANITORIAL SUPPLIES				
	7,000.00		7,000.00	616.33	38.56	8,509.20	-2,125.53	130.4%
10	-02-43-038-02-442300-			RISK MANAGEMENT INSURANCE				
	73,500.00		73,500.00	24,500.00	6,125.00	0.00	49,000.00	33.3%
10	-02-43-038-02-449900-			SMALL CAPITAL ITEMS				
	15,000.00		15,000.00	0.00	0.00	0.00	15,000.00	.0%
TOTAL CIVIC CENTER OP EXPENSES								
	515,800.00		515,800.00	147,246.15	27,896.04	280,490.82	88,063.03	82.9%
TOTAL CIVIC CENTER								
	515,800.00		515,800.00	147,246.15	27,896.04	280,490.82	88,063.03	82.9%

039 CITY GENERAL ADMINISTRATION**10430392 GEN CITY ADMIN OPERATING EXP**

10	-02-43-039-02-408899-		MISC EXPENSE				
	64,000.00	64,000.00	0.00	0.00	0.00	64,000.00	.0%
10	-02-43-039-02-422700-		AZAVAR TAX REVIEW FEE				
	130,000.00	130,000.00	16,188.55	0.00	4,561.45	109,250.00	16.0%
10	-02-43-039-02-428000-		PROFESSIONAL SERVICES				
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND							
ORIGINAL		APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10	-02-43-039-02-435400-	572,000.00	572,000.00		537,052.00	0.00	0.00	34,948.00	93.9%
10	-02-43-039-02-440000-	600,000.00	600,000.00		0.00	0.00	0.00	600,000.00	.0%
10	-02-43-039-02-440000-CNTIF	0.00	0.00		0.00	0.00	180.47	-180.47	100.0%
10	-02-43-039-02-443400-	60,000.00	60,000.00		25,000.00	0.00	35,000.00	0.00	100.0%
10	-02-43-039-02-443800-	280,000.00	280,000.00		140,000.00	0.00	130,000.00	10,000.00	96.4%
10	-02-43-039-02-444200-	5,688,137.00	5,688,137.00		3,077,120.00	389,120.00	0.00	2,611,017.00	54.1%
10	-02-43-039-02-445000-	99,500.00	99,500.00		99,500.00	0.00	0.00	0.00	100.0%
10	-02-43-039-02-445050-	243,000.00	243,000.00		0.00	0.00	0.00	243,000.00	.0%
10	-02-43-039-02-445500-	762,206.00	762,206.00		187,735.75	0.00	541,335.25	33,135.00	95.7%
10	-02-43-039-02-445600-	30,000.00	30,000.00		0.00	0.00	0.00	30,000.00	.0%
10	-02-43-039-02-445908-	264,000.00	264,000.00		264,000.00	0.00	0.00	0.00	100.0%
TOTAL GEN CITY ADMIN OPERATING EX					4,346,596.30	389,120.00	711,077.17	3,736,169.53	57.5%
TOTAL CITY GENERAL ADMINISTRATION					4,346,596.30	389,120.00	711,077.17	3,736,169.53	57.5%
040 CENTRAL BUSINESS DISTRICT									
10430402 CENTRAL BUSINESS DISTRICT									
10	-02-43-040-02-429900-	80,000.00	80,000.00		11,516.73	2,849.73	35,264.27	33,219.00	58.5%
10	-02-43-040-02-432500-	50,000.00	50,000.00		2,888.25	2,888.25	735.00	46,376.75	7.2%
TOTAL CENTRAL BUSINESS DISTRICT					14,404.98	5,737.98	35,999.27	79,595.75	38.8%
TOTAL CENTRAL BUSINESS DISTRICT					14,404.98	5,737.98	35,999.27	79,595.75	38.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
050 PLANNING & DEVELOPMENT								
10450501 PLANNING & DEVELOP PERSONNEL								
10	-02-45-050-01-409000-			SALARIES				
	605,717.00	605,717.00		143,809.57	44,310.61	0.00	461,907.43	23.7%
10	-02-45-050-01-410500-			PENSION CONTRIBUTION				
	43,756.00	43,756.00		10,449.02	3,191.16	0.00	33,306.98	23.9%
10	-02-45-050-01-410700-			FICA/MEDICARE				
	46,490.00	46,490.00		10,615.35	3,279.31	0.00	35,874.65	22.8%
10	-02-45-050-01-411100-			LIFE INSURANCE				
	1,200.00	1,200.00		273.58	60.93	0.00	926.42	22.8%
10	-02-45-050-01-411200-			MEDICAL INSURANCE				
	172,900.00	172,900.00		35,153.52	7,600.38	0.00	137,746.48	20.3%
10	-02-45-050-01-411500-			SERVICE RECOGNITION				
	2,000.00	2,000.00		1,316.28	11.28	0.00	683.72	65.8%
TOTAL PLANNING & DEVELOP PERSONNE								
	872,063.00	872,063.00		201,617.32	58,453.67	0.00	670,445.68	23.1%
10450502 PLANNING & DEVELOPMENT OP EXP								
10	-02-45-050-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	216.00	216.00		72.00	18.00	0.00	144.00	33.3%
10	-02-45-050-02-420100-			ADVERTISING				
	500.00	500.00		150.60	84.00	0.00	349.40	30.1%
10	-02-45-050-02-420200-			PRINTING AND BINDING				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
10	-02-45-050-02-423300-			TELEPHONE				
	4,000.00	4,000.00		1,472.33	226.63	2,475.70	51.97	98.7%
10	-02-45-050-02-424000-			TRAINING SCHOOL EXPENSES				
	2,000.00	2,000.00		0.00	0.00	0.00	2,000.00	.0%
10	-02-45-050-02-424100-			TRAINING, CONFERENCE & TRAVEL				
	10,000.00	10,000.00		384.07	0.00	0.00	9,615.93	3.8%
10	-02-45-050-02-424300-			MOTOR VEHICLE EXPENSES				
	713.00	713.00		236.00	59.00	0.00	477.00	33.1%
10	-02-45-050-02-424500-			POSTAGE				
	500.00	500.00		15.65	1.46	0.00	484.35	3.1%
10	-02-45-050-02-424700-			COMPUTER SOFTWARE				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-45-050-02-426000-	1,000.00	1,000.00		RECRUITING AND TRAINING	0.00	0.00	1,000.00	.0%
10 -02-45-050-02-428000-	60,000.00	60,000.00		PROFESSIONAL SERVICES	2,012.50	0.00	19,418.56	67.6%
10 -02-45-050-02-428400-	5,000.00	5,000.00		MEMBERSHIP FEES	122.83	0.00	4,877.17	2.5%
10 -02-45-050-02-428500-	2,000.00	2,000.00		PUBLIC OUTREACH	0.00	0.00	2,000.00	.0%
10 -02-45-050-02-428800-	3,800.00	3,800.00		RENTAL - COPY MACHINE	1,055.65	0.00	1,771.02	53.4%
10 -02-45-050-02-430200-	100.00	100.00		PUBLICATIONS	0.00	0.00	100.00	.0%
10 -02-45-050-02-431000-	27.00	27.00		FUEL EXPENSE	0.00	0.00	27.00	.0%
10 -02-45-050-02-434500-	2,000.00	2,000.00		OFFICE SUPPLIES	268.29	2,185.54	-1,758.78	187.9%
10 -02-45-050-02-435700-	3,000.00	3,000.00		EMPLOYEE RECOG SUPPLIES	0.00	0.00	3,000.00	.0%
10 -02-45-050-02-442300-	22,392.00	22,392.00		RISK MANAGEMENT INSURANCE	1,866.00	0.00	14,928.00	33.3%
10 -02-45-050-02-449900-	3,500.00	3,500.00		SMALL CAPITAL ITEMS	20.02	0.00	3,431.17	2.0%
TOTAL PLANNING & DEVELOPMENT OP E	122,748.00	122,748.00			5,611.55	4,661.24	63,916.79	47.9%
TOTAL PLANNING & DEVELOPMENT	994,811.00	994,811.00			64,065.22	4,661.24	734,362.47	26.2%

052 BUILDING INSPECTIONS

10450521 BLDG INSPECTIONS PERSONNEL

10 -02-45-052-01-409000-	602,419.00	602,419.00		SALARIES	44,800.17	0.00	400,606.38	33.5%
10 -02-45-052-01-410100-	30,000.00	30,000.00		OVERTIME	0.00	0.00	27,287.96	9.0%
10 -02-45-052-01-410500-	45,750.00	45,750.00		PENSION CONTRIBUTION	3,238.89	0.00	30,963.79	32.3%
10 -02-45-052-01-410700-	48,610.00	48,610.00		FICA/MEDICARE	3,345.94	0.00	33,275.11	31.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-45-052-01-411100-	800.00		800.00	LIFE INSURANCE				
				155.74	33.94	0.00	644.26	19.5%
10 -02-45-052-01-411200-				MEDICAL INSURANCE				
	172,900.00	172,900.00		59,850.00	13,300.00	0.00	113,050.00	34.6%
10 -02-45-052-01-411500-				SERVICE RECOGNITION				
	3,000.00	3,000.00		830.88	184.64	0.00	2,169.12	27.7%
TOTAL BLDG INSPECTIONS PERSONNEL	903,479.00	903,479.00		295,482.38	64,903.58	0.00	607,996.62	32.7%

10450522 BLDG INSPECTIONS OPERATING EXP

10 -02-45-052-02-408899-	500.00	500.00		MISC EXPENSE				
				0.00	0.00	0.00	500.00	.0%
10 -02-45-052-02-411300-	300.00	300.00		TO EMPL BENEFITS-UNEMPLOYMENT				
				100.00	25.00	0.00	200.00	33.3%
10 -02-45-052-02-420200-	500.00	500.00		PRINTING AND BINDING				
				0.00	0.00	0.00	500.00	.0%
10 -02-45-052-02-423300-	8,000.00	8,000.00		TELEPHONE				
				2,200.52	511.90	6,007.22	-207.74	102.6%
10 -02-45-052-02-424100-	4,000.00	4,000.00		TRAINING, CONFERENCE & TRAVEL				
				60.00	0.00	0.00	3,940.00	1.5%
10 -02-45-052-02-424300-	21,840.00	21,840.00		MOTOR VEHICLE EXPENSES				
				7,280.00	1,820.00	0.00	14,560.00	33.3%
10 -02-45-052-02-424500-	500.00	500.00		POSTAGE				
				58.76	5.12	0.00	441.24	11.8%
10 -02-45-052-02-424700-	500.00	500.00		COMPUTER SOFTWARE				
				0.00	0.00	0.00	500.00	.0%
10 -02-45-052-02-427100-	10,000.00	10,000.00		TEMP AGENCY SERVICES				
				3,402.00	648.00	0.00	6,598.00	34.0%
10 -02-45-052-02-428000-	10,000.00	10,000.00		PROFESSIONAL SERVICES				
				306.00	306.00	0.00	9,694.00	3.1%
10 -02-45-052-02-428400-	1,000.00	1,000.00		MEMBERSHIP FEES				
				120.00	0.00	0.00	880.00	12.0%
10 -02-45-052-02-430200-	2,000.00	2,000.00		PUBLICATIONS				
				0.00	0.00	0.00	2,000.00	.0%
10 -02-45-052-02-430400-	1,500.00	1,500.00		UNIFORMS/CLOTHING				
				205.07	25.12	0.00	1,294.93	13.7%
10 -02-45-052-02-431000-	7,500.00	7,500.00		FUEL EXPENSE				
				3,444.46	944.17	0.00	4,055.54	45.9%
10 -02-45-052-02-434000-	500.00	500.00		MINOR EQUIP & TOOLS				
				351.76	152.91	0.00	148.24	70.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-45-052-02-435700-	500.00		500.00	EMPLOYEE RECOG SUPPLIES	0.00	0.00	500.00	.0%
10 -02-45-052-02-442300-	22,392.00	22,392.00		RISK MANAGEMENT INSURANCE	7,464.00	0.00	14,928.00	33.3%
10 -02-45-052-02-449900-	2,000.00	2,000.00		SMALL CAPITAL ITEMS	0.00	0.00	2,000.00	.0%
10 -02-45-052-02-451000-	2,500.00	2,500.00		AUTOMOTIVE EQUIPMENT	417.51	0.00	2,082.49	16.7%
TOTAL BLDG INSPECTIONS OPERATING	96,032.00	96,032.00			6,439.59	6,007.22	64,614.70	32.7%
TOTAL BUILDING INSPECTIONS	999,511.00	999,511.00		320,892.46	71,343.17	6,007.22	672,611.32	32.7%

053 NEIGHBORHOOD INSPECTIONS

10450531 NEIGHBRHD INSP PERSONNEL

10 -02-45-053-01-409000-	654,055.00	654,055.00		SALARIES	187,508.20	38,127.52	0.00	466,546.80	28.7%
10 -02-45-053-01-410100-	3,000.00	3,000.00		OVERTIME	162.36	0.00	0.00	2,837.64	5.4%
10 -02-45-053-01-410500-	47,373.00	47,373.00		PENSION CONTRIBUTION	13,049.09	2,745.20	0.00	34,323.91	27.5%
10 -02-45-053-01-410700-	50,334.00	50,334.00		FICA/MEDICARE	13,931.79	2,816.66	0.00	36,402.21	27.7%
10 -02-45-053-01-411100-	1,100.00	1,100.00		LIFE INSURANCE	213.32	45.36	0.00	886.68	19.4%
10 -02-45-053-01-411200-	222,300.00	222,300.00		MEDICAL INSURANCE	61,768.29	13,300.00	0.00	160,531.71	27.8%
10 -02-45-053-01-411500-	900.00	900.00		SERVICE RECOGNITION	86.16	0.00	0.00	813.84	9.6%
TOTAL NEIGHBRHD INSP PERSONNEL	979,062.00	979,062.00				57,034.74	0.00	702,342.79	28.3%

10450532 NEIGHBRHD INSPEC OP EXP

10 -02-45-053-02-411300-	384.00	384.00		TO EMPL BENEFITS-UNEMPLOYMENT	128.00	32.00	0.00	256.00	33.3%
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YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-45-053-02-420100-	2,000.00	2,000.00		ADVERTISING	0.00	900.00	1,100.00	45.0%
10 -02-45-053-02-420200-	1,500.00	1,500.00		PRINTING AND BINDING	552.66	31.50	305.84	79.6%
10 -02-45-053-02-423300-	14,000.00	14,000.00		TELEPHONE	49.51	11,615.66	-198.05	101.4%
10 -02-45-053-02-424000-	10,000.00	10,000.00		TRAINING SCHOOL EXPENSES	577.62	0.00	9,422.38	5.8%
10 -02-45-053-02-424100-	2,500.00	2,500.00		CONFERENCES & TRAVEL	0.00	0.00	2,500.00	.0%
10 -02-45-053-02-424300-	17,310.00	17,310.00		MOTOR VEHICLE EXPENSES	5,772.00	1,443.00	11,538.00	33.3%
10 -02-45-053-02-424500-	8,000.00	8,000.00		POSTAGE	1,460.79	416.64	6,539.21	18.3%
10 -02-45-053-02-425300-	110,000.00	110,000.00		RECORDING FEES	17,896.18	2,396.93	8,900.00	91.9%
10 -02-45-053-02-428000-	50,000.00	50,000.00		PROFESSIONAL SERVICES	275.00	275.00	49,725.00	.6%
10 -02-45-053-02-428400-	500.00	500.00		MEMBERSHIP FEES	98.95	0.00	401.05	19.8%
10 -02-45-053-02-429900-	500,000.00	500,000.00		CONTRACTUAL SERVICES	600.00	0.00	419,400.00	16.1%
10 -02-45-053-02-430400-	3,000.00	3,000.00		UNIFORMS/CLOTHING	0.00	0.00	3,000.00	.0%
10 -02-45-053-02-431000-	8,000.00	8,000.00		FUEL EXPENSE	1,815.48	426.35	6,184.52	22.7%
10 -02-45-053-02-434000-	1,000.00	1,000.00		MINOR EQUIP & TOOLS	0.00	0.00	1,000.00	.0%
10 -02-45-053-02-434500-	0.00	0.00		OFFICE SUPPLIES	44.55	0.00	-44.55	100.0%
10 -02-45-053-02-435700-	500.00	500.00		EMPLOYEE RECOG SUPPLIES	0.00	0.00	500.00	.0%
10 -02-45-053-02-442300-	33,312.00	33,312.00		RISK MANAGEMENT INSURANCE	11,104.00	2,776.00	22,208.00	33.3%
10 -02-45-053-02-449900-	3,000.00	3,000.00		SMALL CAPITAL ITEMS	92.00	0.00	2,908.00	3.1%
TOTAL NEIGHBRHD INSPEC OP EXP	765,006.00	765,006.00			43,609.62	8,368.09	175,750.98	28.7%
TOTAL NEIGHBORHOOD INSPECTIONS	1,744,068.00	1,744,068.00			320,328.83	65,402.83	1,247,988.19	28.4%

054 REVITALIZATION & HOUSING SERV

10450541 REVIT & HOUSING SERV PERS EXP

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-02-45-054-01-409000-			SALARIES				
	391,532.00	391,532.00		158,082.44	25,566.92	0.00	233,449.56	40.4%
10	-02-45-054-01-410500-			PENSION CONTRIBUTION				
	28,291.00	28,291.00		11,441.15	1,841.00	0.00	16,849.85	40.4%
10	-02-45-054-01-410700-			FICA/MEDICARE				
	30,059.00	30,059.00		11,699.70	1,867.32	0.00	18,359.30	38.9%
10	-02-45-054-01-411100-			LIFE INSURANCE				
	1,300.00	1,300.00		267.45	40.11	0.00	1,032.55	20.6%
10	-02-45-054-01-411200-			MEDICAL INSURANCE				
	123,500.00	123,500.00		47,500.00	8,550.00	0.00	76,000.00	38.5%
10	-02-45-054-01-411500-			SERVICE RECOGNITION				
	1,400.00	1,400.00		822.50	2.50	0.00	577.50	58.8%
TOTAL REVIT & HOUSING SERV PERS E								
	576,082.00	576,082.00		229,813.24	37,867.85	0.00	346,268.76	39.9%
10450542 REVITALIZ & HOUSING SERV OP EX								
10	-02-45-054-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	252.00	252.00		84.00	21.00	0.00	168.00	33.3%
10	-02-45-054-02-420100-			ADVERTISING				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%
10	-02-45-054-02-423100-			ELECTRICITY				
	0.00	0.00		901.34	144.20	2,298.66	-3,200.00	100.0%
10	-02-45-054-02-423200-			NATURAL GAS				
	0.00	0.00		2,744.51	289.49	4,055.49	-6,800.00	100.0%
10	-02-45-054-02-423400-			WATER				
	0.00	0.00		208.52	32.67	834.47	-1,042.99	100.0%
10	-02-45-054-02-423400-WF			WATER				
	0.00	0.00		72.28	19.34	427.72	-500.00	100.0%
10	-02-45-054-02-424000-			TRAINING SCHOOL EXPENSES				
	2,000.00	2,000.00		375.98	0.00	0.00	1,624.02	18.8%
10	-02-45-054-02-424100-			CONFERENCES & TRAVEL				
	300.00	300.00		0.00	0.00	0.00	300.00	.0%
10	-02-45-054-02-424300-			MOTOR VEHICLE EXPENSES				
	2,958.00	2,958.00		988.00	247.00	0.00	1,970.00	33.4%
10	-02-45-054-02-424500-			POSTAGE				
	1,000.00	1,000.00		2.19	0.00	0.00	997.81	.2%
10	-02-45-054-02-425300-			RECORDING FEES				
	2,000.00	2,000.00		318.00	0.00	0.00	1,682.00	15.9%
10	-02-45-054-02-427100-			TEMPORARY AGENCY FEES				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -02-45-054-02-428000-				PROFESSIONAL SERVICES				
60,000.00		60,000.00		8,140.00	425.00	0.00	51,860.00	13.6%
10 -02-45-054-02-428000-WF				PROFESSIONAL SERVICES				
0.00		0.00		1,354.74	257.54	3,645.26	-5,000.00	100.0%
10 -02-45-054-02-428800-				RENTAL - COPY MACHINE				
200.00		200.00		0.00	0.00	0.00	200.00	.0%
10 -02-45-054-02-430400-				UNIFORMS/CLOTHING				
1,000.00		1,000.00		314.70	0.00	0.00	685.30	31.5%
10 -02-45-054-02-431000-				FUEL EXPENSE				
0.00		0.00		45.22	0.00	0.00	-45.22	100.0%
10 -02-45-054-02-434500-				OFFICE SUPPLIES				
4,500.00		4,500.00		85.10	0.00	247.64	4,167.26	7.4%
10 -02-45-054-02-435700-				EMPLOYEE RECOG SUPPLIES				
1,500.00		1,500.00		0.00	0.00	0.00	1,500.00	.0%
10 -02-45-054-02-442300-				RISK MANAGEMENT INSURANCE				
10,176.00		10,176.00		3,392.00	848.00	0.00	6,784.00	33.3%
10 -02-45-054-02-448501-				NEIGHBORHOOD IMPROVEMENT				
55,000.00		55,000.00		4,354.45	2,354.45	0.00	50,645.55	7.9%
10 -02-45-054-02-448510-				NEIGHBORHOOD ACTIVITIES				
0.00		0.00		1,287.67	0.00	0.00	-1,287.67	100.0%
10 -02-45-054-02-449900-				SMALL CAPITAL ITEMS				
2,000.00		2,000.00		0.00	0.00	0.00	2,000.00	.0%
TOTAL REVITALIZ & HOUSING SERV OP								
147,386.00		147,386.00		24,668.70	4,638.69	11,509.24	111,208.06	24.5%
TOTAL REVITALIZATION & HOUSING SE								
723,468.00		723,468.00		254,481.94	42,506.54	11,509.24	457,476.82	36.8%

055 ECONOMIC DEVELOPMENT

10450552 ECONOMIC DEVELOPMENT OP EXP

10 -02-45-055-02-424500-CNTIF				POSTAGE				
0.00		0.00		0.73	0.00	0.00	-0.73	100.0%
10 -02-45-055-02-428000-				PROFESSIONAL SERVICES				
225,000.00		225,000.00		948.80	0.00	9,378.00	214,673.20	4.6%
10 -02-45-055-02-428000-WF				PROFESSIONAL SERVICES				
0.00		0.00		4,781.00	1,487.00	12,199.00	-16,980.00	100.0%
10 -02-45-055-02-428500-				PUBLIC OUTREACH				
0.00		0.00		60,000.00	36,103.81	0.00	-60,000.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP		REVISED						
10	-02-45-055-02-429800-							
	70,000.00	70,000.00		70,000.00	0.00	0.00	0.00	100.0%
10	-02-45-055-02-440200-							
	10,000.00	10,000.00		0.00	0.00	0.00	10,000.00	.0%
10	-02-45-055-02-440503-							
	45,000.00	45,000.00		0.00	0.00	0.00	45,000.00	.0%
10	-02-45-055-02-440505-							
	35,000.00	35,000.00		0.00	0.00	0.00	35,000.00	.0%
10	-02-45-055-02-440509-							
	28,000.00	28,000.00		0.00	0.00	0.00	28,000.00	.0%
10	-02-45-055-02-441720-							
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
TOTAL ECONOMIC DEVELOPMENT OP EXP								
	414,000.00	414,000.00		135,730.53	37,590.81	21,577.00	256,692.47	38.0%
TOTAL ECONOMIC DEVELOPMENT								
	414,000.00	414,000.00		135,730.53	37,590.81	21,577.00	256,692.47	38.0%

065 POLICE

10460651 POLICE PERSONNEL SVCS

10	-04-46-065-01-409000-							
	16,028,192.00	16,028,192.00		5,324,257.13	1,163,703.96	0.00	10,703,934.87	33.2%
10	-04-46-065-01-410100-							
	2,000,000.00	2,000,000.00		566,207.48	171,973.46	0.00	1,433,792.52	28.3%
10	-04-46-065-01-410200-							
	80,000.00	80,000.00		16,525.00	2,800.00	0.00	63,475.00	20.7%
10	-04-46-065-01-410500-							
	63,261.00	63,261.00		23,340.19	5,614.60	0.00	39,920.81	36.9%
10	-04-46-065-01-410700-							
	321,310.00	321,310.00		98,659.06	22,886.33	0.00	222,650.94	30.7%
10	-04-46-065-01-410800-							
	7,968,860.00	7,968,860.00		460,177.28	115,044.32	0.00	7,508,682.72	5.8%
10	-04-46-065-01-411100-							
	18,000.00	18,000.00		3,545.13	770.58	0.00	14,454.87	19.7%
10	-04-46-065-01-411200-							
	3,902,600.00	3,902,600.00		1,163,750.00	257,450.00	0.00	2,738,850.00	29.8%
10	-04-46-065-01-411210-							
	10,000.00	10,000.00		6,031.50	3,598.50	4,927.50	-959.00	109.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-04-46-065-01-411500-			SERVICE RECOGNITION				
	20,000.00	20,000.00		5,721.36	1,756.20	0.00	14,278.64	28.6%
TOTAL POLICE PERSONNEL SVCS								
	30,412,223.00	30,412,223.00		7,668,214.13	1,745,597.95	4,927.50	22,739,081.37	25.2%
10460652 POLICE OPERATING EXPENSE								
10	-04-46-065-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	6,768.00	6,768.00		2,256.00	564.00	0.00	4,512.00	33.3%
10	-04-46-065-02-420100-			ADVERTISING				
	100.00	100.00		0.00	0.00	0.00	100.00	.0%
10	-04-46-065-02-420200-			PRINTING AND BINDING				
	10,000.00	10,000.00		3,755.43	121.50	3,543.08	2,701.49	73.0%
10	-04-46-065-02-421000-			SERVICE TO MAINT BUILDINGS				
	45,000.00	45,000.00		11,655.87	2,116.66	29,059.48	4,284.65	90.5%
10	-04-46-065-02-421300-			SERV-OFFICE EQUIPMENT				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
10	-04-46-065-02-421400-			SERVICE- OTHER EQUIP				
	6,000.00	6,000.00		1,220.00	0.00	1,080.00	3,700.00	38.3%
10	-04-46-065-02-421500-			IN-CAR VIDEO REPAIR				
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
10	-04-46-065-02-421700-			SERV TO MAINT COMM EQUIP				
	139,000.00	139,000.00		70,147.28	828.98	19,870.77	48,981.95	64.8%
10	-04-46-065-02-421750-			SERV TO MAINT RADIO EQUIP				
	97,000.00	97,000.00		9,412.00	1,212.00	2,576.00	85,012.00	12.4%
10	-04-46-065-02-423100-			ELECTRICITY				
	60,000.00	60,000.00		15,596.85	3,542.47	0.00	44,403.15	26.0%
10	-04-46-065-02-423200-			NATURAL GAS				
	12,000.00	12,000.00		6,296.23	1,587.10	0.00	5,703.77	52.5%
10	-04-46-065-02-423300-			TELEPHONE				
	120,000.00	120,000.00		33,963.80	8,359.77	62,006.88	24,029.32	80.0%
10	-04-46-065-02-423310-			CABLE TV				
	5,500.00	5,500.00		1,830.44	457.61	3,169.56	500.00	90.9%
10	-04-46-065-02-423400-			WATER				
	2,100.00	2,100.00		630.05	145.04	1,369.95	100.00	95.2%
10	-04-46-065-02-424000-			TRAINING SCHOOL EXPENSES				
	225,000.00	225,000.00		55,646.28	13,951.93	1,875.00	167,478.72	25.6%
10	-04-46-065-02-424300-			MOTOR VEHICLE EXPENSES				
	615,160.00	615,160.00		208,542.00	51,263.00	4,655.00	401,963.00	34.7%
10	-04-46-065-02-424500-			POSTAGE				
	5,000.00	5,000.00		1,709.81	347.30	0.00	3,290.19	34.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED BUDGET					
10	-04-46-065-02-424700-		COMPUTER SOFTWARE				
	475,200.00	475,200.00	380,546.88	1,315.00	10,520.00	84,133.12	82.3%
10	-04-46-065-02-426000-		RECRUITING AND TESTING				
	95,000.00	95,000.00	59,695.76	18,882.75	0.00	35,304.24	62.8%
10	-04-46-065-02-426500-		MEDICAL SERVICES				
	12,000.00	12,000.00	2,157.16	792.94	2,452.34	7,390.50	38.4%
10	-04-46-065-02-426700-		PEST CONTROL				
	1,500.00	1,500.00	270.00	0.00	1,170.00	60.00	96.0%
10	-04-46-065-02-427000-		SPECIAL INVESTIGATION FEES				
	7,000.00	7,000.00	2,160.79	19.00	0.00	4,839.21	30.9%
10	-04-46-065-02-428000-		PROFESSIONAL SERVICES				
	44,500.00	44,500.00	37,119.41	0.00	0.00	7,380.59	83.4%
10	-04-46-065-02-428060-		JANITORIAL SERVICES				
	152,000.00	152,000.00	37,969.20	0.00	113,907.60	123.20	99.9%
10	-04-46-065-02-428300-		LAUNDRY SERVICES				
	200.00	200.00	0.00	0.00	0.00	200.00	.0%
10	-04-46-065-02-428400-		MEMBERSHIP FEES				
	19,500.00	19,500.00	9,200.51	430.51	0.00	10,299.49	47.2%
10	-04-46-065-02-428500-		PUBLIC OUTREACH				
	16,000.00	16,000.00	140.00	140.00	0.00	15,860.00	.9%
10	-04-46-065-02-428800-		RENTAL - COPY MACHINE				
	13,000.00	13,000.00	6,037.32	3,195.98	0.00	6,962.68	46.4%
10	-04-46-065-02-430200-		PUBLICATIONS				
	50.00	50.00	0.00	0.00	0.00	50.00	.0%
10	-04-46-065-02-430400-		UNIFORMS/CLOTHING				
	110,000.00	110,000.00	10,231.49	5,657.63	22,993.48	76,775.03	30.2%
10	-04-46-065-02-430500-		AMMUNITION				
	65,000.00	65,000.00	31,998.76	0.00	0.00	33,001.24	49.2%
10	-04-46-065-02-430700-		GENERAL SAFETY GEAR				
	4,000.00	4,000.00	1,506.21	519.69	0.00	2,493.79	37.7%
10	-04-46-065-02-431000-		FUEL EXPENSE				
	275,000.00	275,000.00	73,222.76	20,897.55	0.00	201,777.24	26.6%
10	-04-46-065-02-431200-		JANITORIAL SUPPLIES				
	8,500.00	8,500.00	1,266.79	478.37	1,828.86	5,404.35	36.4%
10	-04-46-065-02-431600-		REGULATORY SUPPLIES				
	7,500.00	7,500.00	1,174.45	157.48	867.26	5,458.29	27.2%
10	-04-46-065-02-432000-		MATERIAL - BUILDINGS				
	7,000.00	7,000.00	0.00	0.00	1,050.00	5,950.00	15.0%
10	-04-46-065-02-432800-		MATERIALS - EQUIPMENT				
	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
10	-04-46-065-02-434000-		MINOR EQUIP & TOOLS				
	16,000.00	16,000.00	3,951.95	762.46	1,931.97	10,116.08	36.8%
10	-04-46-065-02-434500-		OFFICE SUPPLIES				
	12,000.00	12,000.00	5,466.52	3,058.26	3,513.68	3,019.80	74.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10	-04-46-065-02-435000-			PHOTO & DRAFTING SUPPLIES				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%
10	-04-46-065-02-435100-			DOG EXPENSES				
	6,000.00	6,000.00		2,092.92	490.00	2,308.00	1,599.08	73.3%
10	-04-46-065-02-435120-			PROFESSIONAL STANDARDS EXPENSE				
	2,500.00	2,500.00		800.88	8.00	0.00	1,699.12	32.0%
10	-04-46-065-02-435216-			RENTAL-LEASED SPACE				
	41,000.00	41,000.00		13,382.40	3,345.60	26,764.80	852.80	97.9%
10	-04-46-065-02-435700-			EMPLOYEE RECOG SUPPLIES				
	5,000.00	5,000.00		68.19	60.92	0.00	4,931.81	1.4%
10	-04-46-065-02-442300-			RISK MANAGEMENT INSURANCE				
	1,083,288.00	1,083,288.00		361,096.00	90,274.00	0.00	722,192.00	33.3%
10	-04-46-065-02-445100-			EMERGENCY COMM CONTRACT				
	1,730,351.00	1,730,351.00		865,175.33	0.00	0.00	865,175.67	50.0%
10	-04-46-065-02-449900-			SMALL CAPITAL ITEMS				
	273,000.00	273,000.00		101,910.21	7,070.33	38,493.27	132,596.52	51.4%
10	-04-46-065-02-455300-			POLICE BLDG LEASE PAYMENT				
	558,000.00	558,000.00		185,896.56	46,474.14	0.00	372,103.44	33.3%
TOTAL POLICE OPERATING EXPENSE								
	6,395,217.00	6,395,217.00		2,617,200.49	288,527.97	357,006.98	3,421,009.53	46.5%
TOTAL POLICE								
	36,807,440.00	36,807,440.00		10,285,414.62	2,034,125.92	361,934.48	26,160,090.90	28.9%

070 FIRE

10470701 FIRE PERSONNEL SERVICES

10	-04-47-070-01-409000-			SALARIES				
	11,412,129.00	11,412,129.00		3,633,726.99	834,314.05	0.00	7,778,402.01	31.8%
10	-04-47-070-01-410100-			OVERTIME				
	700,000.00	700,000.00		256,779.84	86,216.40	0.00	443,220.16	36.7%
10	-04-47-070-01-410500-			PENSION CONTRIBUTION				
	4,471.00	4,471.00		1,794.91	409.84	0.00	2,676.09	40.1%
10	-04-47-070-01-410700-			FICA/MEDICARE				
	180,011.00	180,011.00		54,686.88	12,731.88	0.00	125,324.12	30.4%
10	-04-47-070-01-410801-			FIRE PENSION CONTRIBUTION				
	6,788,314.00	6,788,314.00		495,732.72	123,933.18	0.00	6,292,581.28	7.3%
10	-04-47-070-01-411100-			LIFE INSURANCE				
	12,000.00	12,000.00		2,383.27	524.40	0.00	9,616.73	19.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10	-04-47-070-01-411200-			MEDICAL INSURANCE				
	2,717,000.00	2,717,000.00		875,900.00	198,550.00	0.00	1,841,100.00	32.2%
10	-04-47-070-01-411210-			DUTY DISABILITY INS PREMIUMS				
	95,000.00	95,000.00		30,258.38	7,492.86	19,221.08	45,520.54	52.1%
10	-04-47-070-01-411500-			SERVICE RECOGNITION				
	7,000.00	7,000.00		1,500.00	0.00	0.00	5,500.00	21.4%
10	-04-47-070-01-413050-			WELLNESS BENEFIT				
	14,000.00	14,000.00		7,550.00	1,850.00	0.00	6,450.00	53.9%
10	-04-47-070-01-414000-			PEHP ACCOUNT				
	40,000.00	40,000.00		9,850.00	2,525.00	0.00	30,150.00	24.6%
TOTAL FIRE PERSONNEL SERVICES								
	21,969,925.00	21,969,925.00		5,370,162.99	1,268,547.61	19,221.08	16,580,540.93	24.5%
10470702 FIRE OPERATING EXPENSES								
10	-04-47-070-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	4,536.00	4,536.00		1,512.00	378.00	0.00	3,024.00	33.3%
10	-04-47-070-02-420200-			PRINTING AND BINDING				
	500.00	500.00		95.50	95.50	151.00	253.50	49.3%
10	-04-47-070-02-421000-			SERVICE TO MAINT BUILDINGS				
	65,000.00	65,000.00		5,739.76	229.32	7,880.66	51,379.58	21.0%
10	-04-47-070-02-421400-			SERVICE- OTHER EQUIP				
	24,000.00	24,000.00		509.60	155.00	8,468.77	15,021.63	37.4%
10	-04-47-070-02-421700-			SERVICE & EQUIPMENT - RADIOS				
	55,800.00	55,800.00		4,470.81	240.81	2,126.10	49,203.09	11.8%
10	-04-47-070-02-423100-			ELECTRICITY				
	66,000.00	66,000.00		24,136.54	4,841.04	0.00	41,863.46	36.6%
10	-04-47-070-02-423200-			NATURAL GAS				
	37,500.00	37,500.00		19,956.79	4,309.79	0.00	17,543.21	53.2%
10	-04-47-070-02-423300-			TELEPHONE/BROADBAND				
	51,000.00	51,000.00		12,412.53	2,218.09	51,617.86	-13,030.39	125.5%
10	-04-47-070-02-423400-			WATER				
	9,200.00	9,200.00		3,561.46	918.85	5,638.54	0.00	100.0%
10	-04-47-070-02-424000-			TRAINING SCHOOL EXPENSES				
	130,528.00	130,528.00		63,597.66	28,214.21	0.00	66,930.34	48.7%
10	-04-47-070-02-424100-			CONFERENCES & TRAVEL				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%
10	-04-47-070-02-424300-			MOTOR VEHICLE EXPENSES				
	401,310.00	401,310.00		133,784.36	33,443.00	0.00	267,525.64	33.3%
10	-04-47-070-02-424400-			BOAT EXPENSES				
	11,000.00	11,000.00		0.00	0.00	0.00	11,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -04-47-070-02-424500-	800.00		800.00	POSTAGE				
				133.49	25.22	198.97	467.54	41.6%
10 -04-47-070-02-424700-	43,065.00		43,065.00	COMPUTER SOFTWARE	9.99	0.00	38,250.72	11.2%
10 -04-47-070-02-426600-	27,000.00		27,000.00	PHYSICAL EXAM FEES	0.00	0.00	26,385.00	2.3%
10 -04-47-070-02-426700-	5,700.00		5,700.00	PEST CONTROL	0.00	3,330.00	1,607.00	71.8%
10 -04-47-070-02-428000-	1,500.00		1,500.00	PROFESSIONAL FEES	0.00	0.00	1,500.00	.0%
10 -04-47-070-02-428400-	4,304.00		4,304.00	MEMBERSHIP FEES	0.00	0.00	2,783.00	35.3%
10 -04-47-070-02-428500-	300.00		300.00	RECEPTION & ENTERTAINMENT	80.12	0.00	-80.12	126.7%
10 -04-47-070-02-428800-	7,010.00		7,010.00	RENTAL - COPY MACHINE	1,328.96	0.00	4,305.89	38.6%
10 -04-47-070-02-430200-	2,000.00		2,000.00	PUBLICATIONS	330.94	0.00	1,669.06	16.5%
10 -04-47-070-02-430300-	500.00		500.00	HORTICULTURAL SUPPLIES	0.00	0.00	500.00	.0%
10 -04-47-070-02-430400-	56,500.00		56,500.00	UNIFORMS/CLOTHING	6,509.86	14,413.64	23,382.77	58.6%
10 -04-47-070-02-430800-	115,985.00		115,985.00	PERSONAL PROTECTIVE EQUIPMENT	40,062.00	7,360.00	68,563.00	40.9%
10 -04-47-070-02-430900-	7,000.00		7,000.00	OXYGEN & OTHER CHEMICALS	374.57	6,230.50	-1,400.00	120.0%
10 -04-47-070-02-431000-	100,000.00		100,000.00	FUEL EXPENSE	6,723.97	0.00	76,455.58	23.5%
10 -04-47-070-02-431200-	10,500.00		10,500.00	JANITORIAL SUPPLIES	939.54	1,300.88	5,140.29	51.0%
10 -04-47-070-02-432000-	104,500.00		104,500.00	MATERIALS - BUILDINGS	706.94	7,937.22	87,307.42	16.5%
10 -04-47-070-02-432800-	15,000.00		15,000.00	MATERIALS - EQUIPMENT	546.36	1,346.88	7,535.10	49.8%
10 -04-47-070-02-433100-	8,500.00		8,500.00	MEDICAL SUPPLIES	0.00	0.00	6,301.55	25.9%
10 -04-47-070-02-434000-	3,900.00		3,900.00	MINOR EQUIP & TOOLS	112.21	0.00	3,579.10	8.2%
10 -04-47-070-02-434500-	4,500.00		4,500.00	OFFICE SUPPLIES	1,037.18	822.01	1,832.51	59.3%
10 -04-47-070-02-434600-	2,000.00		2,000.00	TRAINING & TESTING SUPPLY	68.88	1,355.15	575.97	71.2%
10 -04-47-070-02-435700-	600.00		600.00	EMPLOYEE RECOG SUPPLIES	0.00	0.00	600.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -04-47-070-02-437000-				OTHER COMMODITIES				
	3,000.00	3,000.00		450.74	0.00	0.00	2,549.26	15.0%
10 -04-47-070-02-440900-				PRINCIPAL PAYMENTS				
	15,449.00	15,449.00		7,682.54	0.00	0.00	7,766.46	49.7%
10 -04-47-070-02-441000-				INTEREST PAYMENT				
	1,218.00	1,218.00		646.48	0.00	0.00	571.52	53.1%
10 -04-47-070-02-442300-				RISK MANAGEMENT INSURANCE				
	709,068.00	709,068.00		236,356.00	59,089.00	0.00	472,712.00	33.3%
10 -04-47-070-02-445100-				EMERGENCY COMM CONTRACT				
	325,046.00	325,046.00		162,523.22	0.00	0.00	162,522.78	50.0%
10 -04-47-070-02-446700-				EDUCATIONAL SUPP FIRE PREVENT				
	4,500.00	4,500.00		0.00	0.00	0.00	4,500.00	.0%
10 -04-47-070-02-449900-				SMALL CAPITAL ITEMS				
	227,600.00	227,600.00		53,887.31	3,884.31	12,275.00	161,437.69	29.1%
10 -04-47-070-02-449900-19-32				IR				
	0.00	0.00		0.00	0.00	17,250.00	-17,250.00	100.0%
10 -04-47-070-02-449910-				FIRE PROGRAMS				
	0.00	0.00		412.90	317.02	84.15	-497.05	100.0%
10 -04-47-070-02-452000-				OTHER EQUIPMENT				
	48,700.00	48,700.00		1,567.86	66.96	2,890.80	44,241.34	9.2%
TOTAL FIRE OPERATING EXPENSES								
	2,713,619.00	2,713,619.00		852,911.43	197,257.64	152,678.13	1,708,029.44	37.1%
TOTAL FIRE								
	24,683,544.00	24,683,544.00		6,223,074.42	1,465,805.25	171,899.21	18,288,570.37	25.9%

080 PUBLIC WORKS ADMIN

10480801 PW MSC ADMIN PERSONNEL

10 -08-48-080-01-409000-				SALARIES				
	215,476.00	215,476.00		89,086.19	21,721.92	0.00	126,389.81	41.3%
10 -08-48-080-01-410100-				OVERTIME				
	3,000.00	3,000.00		727.73	0.00	0.00	2,272.27	24.3%
10 -08-48-080-01-410500-				PENSION CONTRIBUTION				
	15,781.00	15,781.00		6,467.77	1,563.98	0.00	9,313.23	41.0%
10 -08-48-080-01-410700-				FICA/MEDICARE				
	16,767.00	16,767.00		6,759.10	1,625.98	0.00	10,007.90	40.3%
10 -08-48-080-01-411100-				LIFE INSURANCE				
	800.00	800.00		164.14	36.42	0.00	635.86	20.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND								
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
10 -08-48-080-01-411200-	49,400.00	49,400.00		MEDICAL INSURANCE					
				21,850.00	5,700.00	0.00	27,550.00	44.2%	
10 -08-48-080-01-411500-	700.00	700.00		SERVICE RECOGNITION					
				0.00	0.00	0.00	700.00	.0%	
TOTAL PW MSC ADMIN PERSONNEL	301,924.00	301,924.00		125,054.93	30,648.30	0.00	176,869.07	41.4%	

10480802 PW ADM OPERATING EXPENSE

10 -08-48-080-02-411300-	84.00	84.00		TO EMPL BENEFITS-UNEMPLOYMENT					
				28.00	7.00	0.00	56.00	33.3%	
10 -08-48-080-02-420200-	100.00	100.00		PRINTING AND BINDING					
				0.00	0.00	0.00	100.00	.0%	
10 -08-48-080-02-421700-	51,000.00	51,000.00		SERV TO MAINT COMM EQUIP					
				4,300.00	0.00	45,782.00	918.00	98.2%	
10 -08-48-080-02-423300-	1,000.00	1,000.00		TELEPHONE					
				367.19	110.64	351.04	281.77	71.8%	
10 -08-48-080-02-424000-	1,000.00	1,000.00		TRAINING SCHOOL EXPENSES					
				0.00	0.00	0.00	1,000.00	.0%	
10 -08-48-080-02-424100-	4,000.00	4,000.00		CONFERENCES & TRAVEL					
				120.00	120.00	0.00	3,880.00	3.0%	
10 -08-48-080-02-424500-	13,000.00	13,000.00		POSTAGE					
				2,953.47	488.51	0.00	10,046.53	22.7%	
10 -08-48-080-02-424700-	5,000.00	5,000.00		COMPUTER SOFTWARE					
				0.00	0.00	0.00	5,000.00	.0%	
10 -08-48-080-02-425300-	250.00	250.00		RECORDING FEES					
				234.57	0.00	0.00	15.43	93.8%	
10 -08-48-080-02-428000-	80,000.00	80,000.00		PROFESSIONAL FEES					
				24,367.40	10,712.47	0.00	55,632.60	30.5%	
10 -08-48-080-02-428400-	1,700.00	1,700.00		MEMBERSHIP FEES					
				614.95	0.00	0.00	1,085.05	36.2%	
10 -08-48-080-02-428500-	1,200.00	1,200.00		RECEPTION & ENTERTAINMENT					
				151.23	0.00	0.00	1,048.77	12.6%	
10 -08-48-080-02-428800-	2,300.00	2,300.00		RENTAL - COPY MACHINE					
				1,012.89	530.03	0.00	1,287.11	44.0%	
10 -08-48-080-02-430200-	500.00	500.00		PUBLICATIONS					
				391.99	99.99	0.00	108.01	78.4%	
10 -08-48-080-02-434000-	100.00	100.00		MINOR EQUIP & TOOLS					
				55.04	0.00	0.00	44.96	55.0%	
10 -08-48-080-02-434500-	7,500.00	7,500.00		OFFICE SUPPLIES					
				5,168.38	339.46	4,503.50	-2,171.88	129.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -08-48-080-02-435700-	1,200.00	1,200.00		EMPLOYEE RECOG SUPPLIES	0.00	0.00	1,200.00	.0%
10 -08-48-080-02-442300-	6,396.00	6,396.00		RISK MANAGEMENT INSURANCE	533.00	0.00	4,264.00	33.3%
10 -08-48-080-02-449900-	700.00	700.00		SMALL CAPITAL ITEMS	0.00	0.00	700.00	.0%
TOTAL PW ADM OPERATING EXPENSE	177,030.00	177,030.00		41,897.11	12,941.10	50,636.54	84,496.35	52.3%
TOTAL PUBLIC WORKS ADMIN	478,954.00	478,954.00		166,952.04	43,589.40	50,636.54	261,365.42	45.4%

082 ENGINEERING

10480821 ENGINEERING PERSONNEL

10	-08-48-082-01-409000-	938,167.00	938,167.00	SALARIES	279,544.62	57,922.95	0.00	658,622.38	29.8%
10	-08-48-082-01-410100-	25,000.00	25,000.00	OVERTIME	3,916.17	1,563.27	0.00	21,083.83	15.7%
10	-08-48-082-01-410200-	0.00	0.00	TEMPORARY SALARIES	576.00	0.00	0.00	-576.00	100.0%
10	-08-48-082-01-410500-	69,528.00	69,528.00	PENSION CONTRIBUTION	20,373.06	4,289.62	0.00	49,154.94	29.3%
10	-08-48-082-01-410700-	73,874.00	73,874.00	FICA/MEDICARE	21,093.51	4,397.68	0.00	52,780.49	28.6%
10	-08-48-082-01-411100-	2,000.00	2,000.00	LIFE INSURANCE	336.73	66.18	0.00	1,663.27	16.8%
10	-08-48-082-01-411200-	296,400.00	296,400.00	MEDICAL INSURANCE	75,050.00	15,200.00	0.00	221,350.00	25.3%
10	-08-48-082-01-411500-	2,500.00	2,500.00	SERVICE RECOGNITION	651.69	92.32	0.00	1,848.31	26.1%
TOTAL ENGINEERING PERSONNEL									
		1,407,469.00	1,407,469.00		401,541.78	83,532.02	0.00	1,005,927.22	28.5%

10480822 ENGINEERING OPERATING

10 -08-48-082-02-411300-	504.00	504.00		TO EMPL BENEFITS-UNEMPLOYMENT	168.00	42.00	0.00	336.00	33.3%
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YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND						
ORIGINAL APPROP		REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10	-08-48-082-02-420300-			GRAPHIC REPRODUCTIONS				
	1,500.00	1,500.00		94.80	94.80	0.00	1,405.20	6.3%
10	-08-48-082-02-421300-			SERV-OFFICE EQUIPMENT				
	100.00	100.00		0.00	0.00	0.00	100.00	.0%
10	-08-48-082-02-421400-			SERVICE- OTHER EQUIP				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%
10	-08-48-082-02-423300-			TELEPHONE				
	12,000.00	12,000.00		3,632.60	845.68	0.00	8,367.40	30.3%
10	-08-48-082-02-424000-			TRAINING SCHOOL EXPENSES				
	6,500.00	6,500.00		269.45	32.61	0.00	6,230.55	4.1%
10	-08-48-082-02-424100-			CONFERENCES & TRAVEL				
	9,000.00	9,000.00		250.00	0.00	0.00	8,750.00	2.8%
10	-08-48-082-02-424300-			MOTOR VEHICLE EXPENSES				
	15,425.00	15,425.00		5,152.00	1,288.00	0.00	10,273.00	33.4%
10	-08-48-082-02-424500-			POSTAGE				
	1,100.00	1,100.00		30.77	2.85	0.00	1,069.23	2.8%
10	-08-48-082-02-424700-			COMPUTER SOFTWARE				
	18,000.00	18,000.00		0.00	0.00	0.00	18,000.00	.0%
10	-08-48-082-02-427100-			TEMP AGENCY SERVICES				
	20,000.00	20,000.00		0.00	0.00	0.00	20,000.00	.0%
10	-08-48-082-02-428000-			PROFESSIONAL SERVICES				
	38,000.00	38,000.00		0.00	0.00	0.00	38,000.00	.0%
10	-08-48-082-02-428000-20-13			PROFESSIONAL SERVICES				
	0.00	0.00		6,438.90	1,253.10	4,857.41	-11,296.31	100.0%
10	-08-48-082-02-428400-			MEMBERSHIP FEES				
	1,500.00	1,500.00		794.40	0.00	0.00	705.60	53.0%
10	-08-48-082-02-428800-			RENTAL - COPY MACHINE				
	1,000.00	1,000.00		347.58	170.58	0.00	652.42	34.8%
10	-08-48-082-02-430200-			PUBLICATIONS				
	2,000.00	2,000.00		198.00	0.00	0.00	1,802.00	9.9%
10	-08-48-082-02-430400-			UNIFORMS/CLOTHING				
	800.00	800.00		0.00	0.00	0.00	800.00	.0%
10	-08-48-082-02-430700-			GENERAL SAFETY GEAR				
	1,500.00	1,500.00		422.21	0.00	0.00	1,077.79	28.1%
10	-08-48-082-02-431000-			FUEL EXPENSE				
	6,300.00	6,300.00		2,276.70	793.55	0.00	4,023.30	36.1%
10	-08-48-082-02-434000-			MINOR EQUIP & TOOLS				
	2,000.00	2,000.00		79.68	0.00	396.16	1,524.16	23.8%
10	-08-48-082-02-442300-			RISK MANAGEMENT INSURANCE				
	38,376.00	38,376.00		12,792.00	3,198.00	0.00	25,584.00	33.3%
10	-08-48-082-02-449900-			SMALL CAPITAL ITEMS				
	6,000.00	6,000.00		0.00	0.00	0.00	6,000.00	.0%
TOTAL ENGINEERING OPERATING								
	183,105.00	183,105.00		32,947.09	7,721.17	5,253.57	144,904.34	20.9%
TOTAL ENGINEERING								
	1,590,574.00	1,590,574.00		434,488.87	91,253.19	5,253.57	1,150,831.56	27.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED BUDGET					
083 MUNICIPAL SERVICES							
10480831 MUNICIPAL SERVICES PERSONNEL							
10	-08-48-083-01-409000-		SALARIES				
	2,964,884.00	2,964,884.00	1,040,336.99	234,776.40	0.00	1,924,547.01	35.1%
10	-08-48-083-01-410100-		OVERTIME				
	170,000.00	170,000.00	96,498.39	13,607.19	0.00	73,501.61	56.8%
10	-08-48-083-01-410500-		PENSION CONTRIBUTION				
	221,608.00	221,608.00	82,282.77	17,920.12	0.00	139,325.23	37.1%
10	-08-48-083-01-410700-		FICA/MEDICARE				
	235,458.00	235,458.00	83,705.84	18,183.97	0.00	151,752.16	35.6%
10	-08-48-083-01-411100-		LIFE INSURANCE				
	4,500.00	4,500.00	971.15	211.18	0.00	3,528.85	21.6%
10	-08-48-083-01-411200-		MEDICAL INSURANCE				
	1,136,200.00	1,136,200.00	369,039.97	81,695.17	0.00	767,160.03	32.5%
10	-08-48-083-01-411500-		SERVICE RECOGNITION				
	18,000.00	18,000.00	2,096.03	426.98	0.00	15,903.97	11.6%
TOTAL MUNICIPAL SERVICES PERSONNE							
	4,750,650.00	4,750,650.00	1,674,931.14	366,821.01	0.00	3,075,718.86	35.3%
10480832 MUNICIPAL SERV OPERATING EXP							
10	-08-48-083-02-411300-		TO EMPL BENEFITS--UNEMPLOYMENT				
	1,932.00	1,932.00	644.00	161.00	0.00	1,288.00	33.3%
10	-08-48-083-02-423100-		ELECTRICITY				
	39,000.00	39,000.00	13,768.62	3,164.83	0.00	25,231.38	35.3%
10	-08-48-083-02-423200-		NATURAL GAS				
	21,500.00	21,500.00	5,323.08	1,469.76	0.00	16,176.92	24.8%
10	-08-48-083-02-423300-		TELEPHONE				
	27,000.00	27,000.00	6,913.35	1,706.20	0.00	20,086.65	25.6%
10	-08-48-083-02-424000-		TRAINING SCHOOL EXPENSES				
	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	.0%
10	-08-48-083-02-424100-		CONFERENCES & TRAVEL				
	17,500.00	17,500.00	0.00	0.00	0.00	17,500.00	.0%
10	-08-48-083-02-424300-		MOTOR VEHICLE EXPENSES				
	3,935.00	3,935.00	1,312.00	328.00	0.00	2,623.00	33.3%
10	-08-48-083-02-426500-		MEDICAL EXPENSES				
	600.00	600.00	0.00	0.00	0.00	600.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED						
10	-08-48-083-02-426900-			WEATHER SERVICES				
	5,000.00	5,000.00		0.00	0.00	0.00	5,000.00	.0%
10	-08-48-083-02-427100-			TEMPORARY AGENCY FEES				
	120,000.00	120,000.00		0.00	0.00	120,000.00	0.00	100.0%
10	-08-48-083-02-428800-			RENTAL-COPY MACHINE				
	2,200.00	2,200.00		1,210.54	573.98	0.00	989.46	55.0%
10	-08-48-083-02-430400-			UNIFORMS/CLOTHING				
	7,000.00	7,000.00		0.00	0.00	0.00	7,000.00	.0%
10	-08-48-083-02-431000-			GASOLINE				
	630.00	630.00		0.00	0.00	0.00	630.00	.0%
10	-08-48-083-02-442300-			RISK MANAGEMENT INSURANCE				
	592,956.00	592,956.00		197,652.00	49,413.00	0.00	395,304.00	33.3%
TOTAL MUNICIPAL SERV OPERATING EX								
	849,253.00	849,253.00		226,823.59	56,816.77	120,000.00	502,429.41	40.8%
TOTAL MUNICIPAL SERVICES								
	5,599,903.00	5,599,903.00		1,901,754.73	423,637.78	120,000.00	3,578,148.27	36.1%

084 STREETS

10480842 STS & SEWERS OPERATING

10	-08-48-084-02-420200-			PRINTING AND BINDING				
	800.00	800.00		0.00	0.00	237.00	563.00	29.6%
10	-08-48-084-02-421400-			SERVICE- OTHER EQUIP				
	3,000.00	3,000.00		0.00	0.00	2,800.00	200.00	93.3%
10	-08-48-084-02-424000-			TRAINING SCHOOL EXPENSES				
	1,500.00	1,500.00		0.00	0.00	0.00	1,500.00	.0%
10	-08-48-084-02-424100-			CONFERENCES & TRAVEL				
	3,500.00	3,500.00		1,700.00	0.00	0.00	1,800.00	48.6%
10	-08-48-084-02-424300-			MOTOR VEHICLE EXPENSES				
	787,012.00	787,012.00		262,336.00	65,584.00	0.00	524,676.00	33.3%
10	-08-48-084-02-424500-			POSTAGE				
	75.00	75.00		0.73	0.00	0.00	74.27	1.0%
10	-08-48-084-02-426400-			LANDFILL SERV/LANDSCAPE WASTE				
	150,000.00	150,000.00		87,612.57	27,169.06	45,384.93	17,002.50	88.7%
10	-08-48-084-02-428400-			MEMBERSHIP FEES				
	2,000.00	2,000.00		984.00	0.00	0.00	1,016.00	49.2%
10	-08-48-084-02-428900-			RENTAL - EQUIPMENT				
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -08-48-084-02-430200-	350.00		350.00	PUBLICATIONS				
				292.00	0.00	0.00	58.00	83.4%
10 -08-48-084-02-430700-	6,000.00		6,000.00	GENERAL SAFETY GEAR				
				702.77	152.33	60.36	5,236.87	12.7%
10 -08-48-084-02-430800-	8,000.00		8,000.00	PERSONAL PROTECTIVE EQUIPMENT				
				2,169.81	399.99	200.00	5,630.19	29.6%
10 -08-48-084-02-430900-	20,000.00		20,000.00	CHEMICALS				
				0.00	0.00	0.00	20,000.00	.0%
10 -08-48-084-02-431000-	114,000.00		114,000.00	FUEL EXPENSE				
				51,601.55	10,725.26	0.00	62,398.45	45.3%
10 -08-48-084-02-432200-	200,000.00		200,000.00	MAT FOR STREETS & ALLEYS				
				26,815.57	6,753.99	133,843.87	39,340.56	80.3%
10 -08-48-084-02-432600-	30,000.00		30,000.00	MATERIAL FOR SIDEWALKS				
				1,900.00	900.00	4,500.00	23,600.00	21.3%
10 -08-48-084-02-432800-	3,000.00		3,000.00	MATERIALS - EQUIPMENT				
				76.75	0.00	400.00	2,523.25	15.9%
10 -08-48-084-02-434000-	15,000.00		15,000.00	MINOR EQUIP & TOOLS				
				3,405.08	1,326.69	11,874.24	-279.32	101.9%
10 -08-48-084-02-435700-	1,000.00		1,000.00	EMPLOYEE RECOG SUPPLIES				
				0.00	0.00	0.00	1,000.00	.0%
10 -08-48-084-02-435800-	15,000.00		15,000.00	MAT FOR SNOW & ICE				
				5,588.63	0.00	0.00	9,411.37	37.3%
10 -08-48-084-02-436000-	15,000.00		15,000.00	TRAFFIC CONTROL SUPPLIES				
				5,487.17	2,605.55	2,658.73	6,854.10	54.3%
10 -08-48-084-02-443000-	300.00		300.00	EMPLOYEE CDL REIMBURSEMENT				
				108.26	0.00	0.00	191.74	36.1%
10 -08-48-084-02-449900-	10,000.00		10,000.00	SMALL CAPITAL ITEMS				
				815.12	815.12	0.00	9,184.88	8.2%
TOTAL STS & SEWERS OPERATING								
1,386,537.00		1,386,537.00		451,596.01	116,431.99	201,959.13	732,981.86	47.1%
TOTAL STREETS								
1,386,537.00		1,386,537.00		451,596.01	116,431.99	201,959.13	732,981.86	47.1%

086 TRAFFIC & PARKING

10480862 TRAF PARKING OPERATING

10 -08-48-086-02-421000-	45,000.00		45,000.00	SERVICE TO MAINT BUILDINGS				
				7,408.57	4,544.93	11,969.82	25,621.61	43.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10 -08-48-086-02-421400-	1,500.00	1,500.00		SERVICE- OTHER EQUIP	0.00	200.00	1,300.00	13.3%
10 -08-48-086-02-422100-	28,000.00	28,000.00		SERV - STREET LIGHTING	0.00	0.00	28,000.00	.0%
10 -08-48-086-02-422200-	50,000.00	50,000.00		SERV - TRAFFIC EQUIP	0.00	0.00	50,000.00	.0%
10 -08-48-086-02-423500-	970,000.00	970,000.00		ELECTRICITY-STREET LIGHTS	307,421.15	0.00	662,578.85	31.7%
10 -08-48-086-02-423600-	130,000.00	130,000.00		ELECTRICITY-TRAFFIC LIGHTS	67,251.36	0.00	62,748.64	51.7%
10 -08-48-086-02-424000-	6,000.00	6,000.00		TRAINING SCHOOL EXPENSES	19.60	0.00	5,980.40	.3%
10 -08-48-086-02-424300-	57,912.00	57,912.00		MOTOR VEHICLE EXPENSES	19,304.00	0.00	38,608.00	33.3%
10 -08-48-086-02-424500-	1,000.00	1,000.00		POSTAGE	0.00	0.00	1,000.00	.0%
10 -08-48-086-02-428400-	300.00	300.00		MEMBERSHIP FEES	0.00	0.00	300.00	.0%
10 -08-48-086-02-430800-	2,500.00	2,500.00		PERSONAL PROTECTIVE EQUIPMENT	616.47	14.16	1,869.37	25.2%
10 -08-48-086-02-431000-	14,800.00	14,800.00		FUEL EXPENSE	4,888.17	0.00	9,911.83	33.0%
10 -08-48-086-02-431200-	250.00	250.00		JANITORIAL SUPPLIES	0.00	0.00	250.00	.0%
10 -08-48-086-02-432000-	2,500.00	2,500.00		MATERIALS - BUILDINGS	0.00	0.00	2,500.00	.0%
10 -08-48-086-02-432100-	110,000.00	110,000.00		MATERIAL FOR SIGNS	2,103.73	3,970.45	103,925.82	5.5%
10 -08-48-086-02-432500-	4,000.00	4,000.00		MATERIAL - CENTRAL PARK	1,800.00	1,600.00	600.00	85.0%
10 -08-48-086-02-432710-	150,000.00	150,000.00		MATERIAL TRAFFIC SIGNALS	41,872.37	15,226.14	92,901.49	38.1%
10 -08-48-086-02-432710-FA	0.00	0.00		MATERIAL- TRAF EQUIPMENT	0.00	36,900.00	-36,900.00	100.0%
10 -08-48-086-02-432720-	500.00	500.00		MATERIALS - ADOPT A STREET	0.00	0.00	500.00	.0%
10 -08-48-086-02-432730-	40,000.00	40,000.00		TRAFFIC SIGNAL/LIGHT REPAIRS	7,831.34	32,559.48	-390.82	101.0%
10 -08-48-086-02-432800-	1,500.00	1,500.00		MATERIALS - EQUIPMENT	0.00	200.00	1,300.00	13.3%
10 -08-48-086-02-432900-	18,000.00	18,000.00		MATERIAL - STREET LIGHTS	3,473.73	1,685.73	12,840.54	28.7%
10 -08-48-086-02-433000-	65,000.00	65,000.00		MATERIAL - SIRENS	421.46	1,368.60	63,209.94	2.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
10	-08-48-086-02-433000-FA			MATERIAL - REMOTE SITES				
	0.00		0.00	0.00	0.00	51,767.00	-51,767.00	100.0%
10	-08-48-086-02-434000-			MINOR EQUIP & TOOLS				
	5,000.00		5,000.00	333.59	194.37	3,474.63	1,191.78	76.2%
10	-08-48-086-02-440900-			PRINCIPAL PAYMENTS				
	6,623.00		6,623.00	3,293.10	0.00	0.00	3,329.90	49.7%
10	-08-48-086-02-441000-			INTEREST PAYMENT				
	552.00		552.00	277.13	0.00	0.00	274.87	50.2%
10	-08-48-086-02-449900-			SMALL CAPITAL ITEMS				
	20,000.00		20,000.00	7,416.56	2,020.67	0.00	12,583.44	37.1%
10	-08-48-086-02-449900-FA			SMALL CAPITAL ITEMS				
	0.00		0.00	10,794.64	0.00	0.00	-10,794.64	100.0%
TOTAL TRAF PARKING OPERATING								
	1,730,937.00		1,730,937.00	486,526.97	43,353.52	160,936.01	1,083,474.02	37.4%
TOTAL TRAFFIC & PARKING								
	1,730,937.00		1,730,937.00	486,526.97	43,353.52	160,936.01	1,083,474.02	37.4%

088 LAND AND BUILDING MGMT

10480882 LAND & BUILDING MGMT OPERATING

10	-08-48-088-02-420200-			PRINTING AND BINDING				
	40.00		40.00	0.00	0.00	0.00	40.00	.0%
10	-08-48-088-02-420400-			HAZARDOUS TREE REMOVAL				
	150,000.00		150,000.00	4,300.00	4,300.00	0.00	145,700.00	2.9%
10	-08-48-088-02-420600-			SECURING PROPERTY				
	15,000.00		15,000.00	0.00	0.00	0.00	15,000.00	.0%
10	-08-48-088-02-420800-			LANDSCAPE WASTE				
	25,000.00		25,000.00	1,712.22	949.02	21,287.78	2,000.00	92.0%
10	-08-48-088-02-421000-			SERVICE TO MAINT BUILDINGS				
	145,000.00		145,000.00	7,477.16	5,635.16	5,538.00	131,984.84	9.0%
10	-08-48-088-02-421400-			SERVICE- OTHER EQUIP				
	2,500.00		2,500.00	0.00	0.00	2,300.00	200.00	92.0%
10	-08-48-088-02-424000-			TRAINING SCHOOL EXPENSES				
	350.00		350.00	1,112.00	440.00	0.00	-762.00	317.7%
10	-08-48-088-02-424300-			MOTOR VEHICLE EXPENSES				
	345,848.00		345,848.00	115,324.00	28,831.00	0.00	230,524.00	33.3%
10	-08-48-088-02-424500-			POSTAGE				
	20.00		20.00	0.00	0.00	0.00	20.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10		GENERAL FUND							
	ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10	-08-48-088-02-426700-	240.00		240.00	PEST CONTROL	0.00	210.00	30.00	87.5%
10	-08-48-088-02-427800-	30,000.00		30,000.00	TREE REPLACEMENT	0.00	225.00	29,398.33	2.0%
10	-08-48-088-02-428060-	55,500.00		55,500.00	JANITORIAL SERVICES	0.00	43,124.81	-2,000.00	103.6%
10	-08-48-088-02-428400-	1,000.00		1,000.00	MEMBERSHIP FEES	0.00	0.00	233.40	76.7%
10	-08-48-088-02-429900-	7,000.00		7,000.00	CONTRACTUAL SERVICES	0.00	10,665.00	-3,665.00	152.4%
10	-08-48-088-02-430300-	300.00		300.00	HORTICULTURAL SUPPLIES	220.00	0.00	80.00	73.3%
10	-08-48-088-02-430700-	1,500.00		1,500.00	GENERAL SAFETY GEAR	0.00	84.69	1,409.81	6.0%
10	-08-48-088-02-430800-	2,500.00		2,500.00	PERSONAL PROTECTIVE EQUIPMENT	0.00	0.00	1,354.06	45.8%
10	-08-48-088-02-430900-	2,000.00		2,000.00	CHEMICALS	0.00	0.00	2,000.00	.0%
10	-08-48-088-02-431000-	29,700.00		29,700.00	FUEL EXPENSE	2,581.54	0.00	17,850.02	39.9%
10	-08-48-088-02-431200-	4,000.00		4,000.00	JANITORIAL SUPPLIES	762.38	571.59	1,669.48	58.3%
10	-08-48-088-02-432000-	1,500.00		1,500.00	MATERIALS - BUILDINGS	0.00	555.80	700.00	53.3%
10	-08-48-088-02-432800-	1,200.00		1,200.00	MATERIALS - EQUIPMENT	0.00	800.00	400.00	66.7%
10	-08-48-088-02-434000-	3,500.00		3,500.00	MINOR EQUIP & TOOLS	0.00	2,400.00	1,022.48	70.8%
10	-08-48-088-02-449900-	15,000.00		15,000.00	SMALL CAPITAL ITEMS	0.00	0.00	15,000.00	.0%
10	-08-48-088-02-449900-FA	0.00		0.00	SMALL CAPITAL ITEMS	0.00	12,284.22	-12,284.22	100.0%
TOTAL LAND & BUILDING MGMT OPERAT									
	838,698.00		838,698.00		160,745.91	43,719.10	100,046.89	577,905.20	31.1%
TOTAL LAND AND BUILDING MGMT									
	838,698.00		838,698.00		160,745.91	43,719.10	100,046.89	577,905.20	31.1%
TOTAL GENERAL FUND									
	96,126,000.00		96,126,000.00		28,901,187.79	5,835,629.12	2,791,632.09	64,433,180.12	33.0%
TOTAL EXPENSES									
	96,126,000.00		96,126,000.00		28,901,187.79	5,835,629.12	2,791,632.09	64,433,180.12	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 120	CENTRAL TIF							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED

T20 CENTRAL TIF

T1204520 CENTRAL TIF FUND OP EXP

120 -02-45-T20-00-423903-				MISCELLANEOUS EXPENSE				
50,000.00	50,000.00			0.00	0.00	0.00	50,000.00	.0%
120 -02-45-T20-00-424800-				DEMOLITION EXPENSES				
100,000.00	100,000.00			0.00	0.00	0.00	100,000.00	.0%
120 -02-45-T20-00-428000-				PROFESSIONAL SERVICES				
100,000.00	100,000.00			0.00	0.00	0.00	100,000.00	.0%
120 -02-45-T20-00-429900-				CONTRACTUAL SERVICES				
50,000.00	50,000.00			0.00	0.00	0.00	50,000.00	.0%
120 -02-45-T20-00-440002-				PAYMENT TO DEVELOPER				
50,000.00	50,000.00			0.00	0.00	0.00	50,000.00	.0%
120 -02-45-T20-00-450100-				LAND ACQUISITION				
50,000.00	50,000.00			0.00	0.00	0.00	50,000.00	.0%
TOTAL CENTRAL TIF FUND OP EXP								
400,000.00	400,000.00			0.00	0.00	0.00	400,000.00	.0%
TOTAL CENTRAL TIF								
400,000.00	400,000.00			0.00	0.00	0.00	400,000.00	.0%
TOTAL CENTRAL TIF								
400,000.00	400,000.00			0.00	0.00	0.00	400,000.00	.0%
TOTAL EXPENSES								
400,000.00	400,000.00			0.00	0.00	0.00	400,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 16		COMMUNITY GRANTS FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED					
ORIGINAL APPROP		REVISED BUDGET											
160 STRONG COMMUNITIES (SCP)													
16451602 STRONG COMMUNITIES (SCP)-OPEX													
16	-02-45-160-02-429700-			ADMINISTRATIVE EXPENSES									
	13,500.00	13,500.00		0.00	0.00	0.00	13,500.00	.0%					
16	-02-45-160-02-441500-			TRANSFER TO GENERAL FUND									
	1,800.00	1,800.00		0.00	0.00	0.00	1,800.00	.0%					
16	-02-45-160-02-492700-			REHAB PROGRAMS									
	300,200.00	300,200.00		75,000.00	0.00	0.00	225,200.00	25.0%					
TOTAL STRONG COMMUNITIES (SCP)-OP													
	315,500.00	315,500.00		75,000.00	0.00	0.00	240,500.00	23.8%					
TOTAL STRONG COMMUNITIES (SCP)													
	315,500.00	315,500.00		75,000.00	0.00	0.00	240,500.00	23.8%					
162 HOUSING REHAB/ACCESS (HRAP)													
16451622 HOUSING RHB/ACCESS (HRAP)-OPEX													
16	-02-45-162-02-429700-			ADMINISTRATIVE EXPENSES									
	30,000.00	30,000.00		12,226.52	2,045.43	0.00	17,773.48	40.8%					
16	-02-45-162-02-492700-			REHAB PROGRAMS									
	300,000.00	300,000.00		297,637.72	217,458.23	0.00	2,362.28	99.2%					
TOTAL HOUSING RHB/ACCESS (HRAP)-O													
	330,000.00	330,000.00		309,864.24	219,503.66	0.00	20,135.76	93.9%					
TOTAL HOUSING REHAB/ACCESS (HRAP)													
	330,000.00	330,000.00		309,864.24	219,503.66	0.00	20,135.76	93.9%					
163 BROWNFIELDS ASSESSMENT/CLEANUP													
16451632 BROWNFIELDS ASSESSMENT/CLEANUP													
16	-02-45-163-02-424100-			CONFERENCES & TRAVEL									
	3,090.00	3,090.00		0.00	0.00	0.00	3,090.00	.0%					

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 16		COMMUNITY GRANTS FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
16	-02-45-163-02-429900-			CONTRACTUAL SERVICES				
	125,000.00	125,000.00		0.00	0.00	0.00	125,000.00	.0%
TOTAL BROWNFIELDS ASSESSMENT/CLEA								
	128,090.00	128,090.00		0.00	0.00	0.00	128,090.00	.0%
TOTAL BROWNFIELDS ASSESSMENT/CLEA								
	128,090.00	128,090.00		0.00	0.00	0.00	128,090.00	.0%
TOTAL COMMUNITY GRANTS FUND								
	773,590.00	773,590.00		384,864.24	219,503.66	0.00	388,725.76	49.8%
TOTAL EXPENSES								
	773,590.00	773,590.00		384,864.24	219,503.66	0.00	388,725.76	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 17		HOME FUND	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED BUDGET					
170 HOME PROGRAM							
17451702 HOME - OPERATING EXP							
17	-02-45-170-02-420100-		ADVERTISING				
	500.00	500.00	78.00	0.00	0.00	422.00	15.6%
17	-02-45-170-02-424000-		TRAINING SCHOOL EXPENSES				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
17	-02-45-170-02-424500-		POSTAGE				
	200.00	200.00	44.02	6.14	0.00	155.98	22.0%
17	-02-45-170-02-428000-		PROFESSIONAL SERVICES				
	20,000.00	20,000.00	212.00	0.00	2,800.00	16,988.00	15.1%
17	-02-45-170-02-429900-		CONTRACTUAL SERVICES				
	3,000.00	3,000.00	1,075.00	0.00	0.00	1,925.00	35.8%
17	-02-45-170-02-441500-		GENERAL FUND REIMBURSEMENT				
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	.0%
17	-02-45-170-02-441500-H1262		TRANSFER TO GENERAL FUND				
	0.00	0.00	574.92	574.92	0.00	-574.92	100.0%
17	-02-45-170-02-441500-H1286		TRANSFER TO GENERAL FUND				
	0.00	0.00	4,006.81	0.00	0.00	-4,006.81	100.0%
17	-02-45-170-02-441500-H1315		TRANSFER TO GENERAL FUND				
	0.00	0.00	227.02	0.00	0.00	-227.02	100.0%
17	-02-45-170-02-441500-H1316		TRANSFER TO GENERAL FUND				
	0.00	0.00	224.89	0.00	0.00	-224.89	100.0%
17	-02-45-170-02-441500-H1325		TRANSFER TO GENERAL FUND				
	0.00	0.00	361.13	0.00	0.00	-361.13	100.0%
17	-02-45-170-02-441500-H1327		TRANSFER TO GENERAL FUND				
	0.00	0.00	907.73	179.95	0.00	-907.73	100.0%
17	-02-45-170-02-441500-H1328		TRANSFER TO GENERAL FUND				
	0.00	0.00	474.18	0.00	0.00	-474.18	100.0%
17	-02-45-170-02-441500-H1329		TRANSFER TO GENERAL FUND				
	0.00	0.00	1,253.62	0.00	0.00	-1,253.62	100.0%
17	-02-45-170-02-441500-H1334		TRANSFER TO GENERAL FUND				
	0.00	0.00	1,600.56	89.97	0.00	-1,600.56	100.0%
17	-02-45-170-02-441500-H1338		TRANSFER TO GENERAL FUND				
	0.00	0.00	18,781.40	7,853.47	0.00	-18,781.40	100.0%
17	-02-45-170-02-441500-H1343		TRANSFER TO GENERAL FUND				
	0.00	0.00	89.97	89.97	0.00	-89.97	100.0%
TOTAL HOME - OPERATING EXP							
	178,700.00	178,700.00	29,911.25	8,794.42	2,800.00	145,988.75	18.3%

17451707 HOME - OPERATING EXP

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 17	HOME FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
17 -02-45-170-07-491200-				CHDO OPERATING				
40,000.00		40,000.00		0.00	0.00	0.00	40,000.00	.0%
17 -02-45-170-07-491700-				CHDO SET ASIDE				
300,000.00		300,000.00		0.00	0.00	0.00	300,000.00	.0%
TOTAL HOME - OPERATING EXP								
340,000.00		340,000.00		0.00	0.00	0.00	340,000.00	.0%
TOTAL HOME PROGRAM								
518,700.00		518,700.00		29,911.25	8,794.42	2,800.00	485,988.75	6.3%
171 PROGRAM DELIVERY COSTS								
17451717 HOME PROGRAM EXPENSE								
17 -02-45-171-07-491250-				RESIDENTIAL REHAB				
420,000.00		420,000.00		335,059.00	462.00	5,265.00	79,676.00	81.0%
17 -02-45-171-07-492000-				SUPPORTIVE HOUSING				
465,000.00		465,000.00		0.00	0.00	0.00	465,000.00	.0%
17 -02-45-171-07-492500-				1ST HOMEBUYER PROGRAM				
400,000.00		400,000.00		0.00	0.00	0.00	400,000.00	.0%
TOTAL HOME PROGRAM EXPENSE								
1,285,000.00		1,285,000.00		335,059.00	462.00	5,265.00	944,676.00	26.5%
TOTAL PROGRAM DELIVERY COSTS								
1,285,000.00		1,285,000.00		335,059.00	462.00	5,265.00	944,676.00	26.5%
172 HOME-ARP								
17451727 HOME-ARP								
17 -02-45-172-02-429700-				ADMINISTRATIVE EXPENSES				
139,738.00		139,738.00		0.00	0.00	0.00	139,738.00	.0%
17 -02-45-172-02-492010-				SUPPORTIVE SERVICES				
449,215.00		449,215.00		0.00	0.00	0.00	449,215.00	.0%
17 -02-45-172-02-492700-				REHAB PROGRAMS				
708,430.00		708,430.00		0.00	0.00	0.00	708,430.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 17	HOME FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL HOME-ARP								
1,297,383.00		1,297,383.00		0.00	0.00	0.00	1,297,383.00	.0%
TOTAL HOME-ARP								
1,297,383.00		1,297,383.00		0.00	0.00	0.00	1,297,383.00	.0%
TOTAL HOME FUND								
3,101,083.00		3,101,083.00		364,970.25	9,256.42	8,065.00	2,728,047.75	12.0%
TOTAL EXPENSES								
3,101,083.00		3,101,083.00		364,970.25	9,256.42	8,065.00	2,728,047.75	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 18		CDBG FUND						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
181 PROJECTS								
18451812 CDBG PROJECTS - OP EXPS								
18	-02-45-181-02-441500-			GENERAL FUND REIMBURSEMENT				
	205,000.00	205,000.00		5,680.00	1,420.00	0.00	199,320.00	2.8%
18	-02-45-181-02-441500-C1341			TRANSFER TO GENERAL FUND				
	0.00	0.00		106,846.83	78,266.49	0.00	-106,846.83	100.0%
TOTAL CDBG PROJECTS - OP EXPS								
	205,000.00	205,000.00		112,526.83	79,686.49	0.00	92,473.17	54.9%
18451817 CDBG PROJ - FEDERAL EXP								
18	-02-45-181-07-471000-			PUBLIC IMPROVEMENTS				
	908,000.00	908,000.00		0.00	0.00	0.00	908,000.00	.0%
18	-02-45-181-07-471500-			PUBLIC SERVICES				
	100,000.00	100,000.00		0.00	0.00	0.00	100,000.00	.0%
18	-02-45-181-07-476800-			FACADE GRANTS				
	350,000.00	350,000.00		0.00	0.00	0.00	350,000.00	.0%
TOTAL CDBG PROJ - FEDERAL EXP								
	1,358,000.00	1,358,000.00		0.00	0.00	0.00	1,358,000.00	.0%
TOTAL PROJECTS								
	1,563,000.00	1,563,000.00		112,526.83	79,686.49	0.00	1,450,473.17	7.2%
183 REHAB PROJECTS								
18451832 CDBG REHAB-OPERATING EXP								
18	-02-45-183-02-420100-			ADVERTISING				
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
18	-02-45-183-02-423300-			TELEPHONE				
	1,000.00	1,000.00		315.24	62.37	540.39	144.37	85.6%
18	-02-45-183-02-424000-			TRAINING SCHOOL EXPENSES				
	6,000.00	6,000.00		1,851.69	0.00	0.00	4,148.31	30.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 18	CDBG FUND								
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE	BUDGET	% USED
18 -02-45-183-02-424100-	5,000.00	5,000.00		CONFERENCES & TRAVEL	0.00	0.00	5,000.00		.0%
18 -02-45-183-02-424500-	300.00	300.00		POSTAGE	0.00	0.00	300.00		.0%
18 -02-45-183-02-428400-	0.00	0.00		MEMBERSHIP FEES	1,080.00	540.00	-1,080.00		100.0%
18 -02-45-183-02-429900-	5,000.00	5,000.00		CONTRACTUAL SERVICES	5,955.60	1,155.60	-955.60		119.1%
18 -02-45-183-02-430200-	500.00	500.00		PUBLICATIONS	0.00	0.00	500.00		.0%
18 -02-45-183-02-441500-	120,000.00	120,000.00		GENERAL FUND REIMBURSEMENT	1,680.00	420.00	118,320.00		1.4%
18 -02-45-183-02-441500-C1313	0.00	0.00		TRANSFER TO GENERAL FUND	59,898.16	23,761.90	-59,898.16		100.0%
18 -02-45-183-02-449900-	3,000.00	3,000.00		SMALL CAPITAL ITEMS	2,507.20	564.20	492.80		83.6%
TOTAL CDBG REHAB-OPERATING EXP	141,800.00	141,800.00			73,287.89	26,504.07	540.39	67,971.72	52.1%
18451837 CDBG REHAB FED PROJECTS									
18 -02-45-183-07-470600-	125,000.00	125,000.00		EMERGENCY PROGRAM	11,926.60	0.00	113,073.40		9.5%
18 -02-45-183-07-492700-	966,000.00	966,000.00		REHAB PROJECTS	314,362.20	0.00	25,708.00	625,929.80	35.2%
TOTAL CDBG REHAB FED PROJECTS	1,091,000.00	1,091,000.00			326,288.80	0.00	25,708.00	739,003.20	32.3%
TOTAL REHAB PROJECTS	1,232,800.00	1,232,800.00			399,576.69	26,504.07	26,248.39	806,974.92	34.5%
184 ADMINISTRATION									
18451842 CDBG ADMIN-OPERATING EXP									
18 -02-45-184-02-420100-	1,000.00	1,000.00		ADVERTISING	0.00	0.00	1,000.00		.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 18	CDBG FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
18 -02-45-184-02-423300-				TELEPHONE				
	1,500.00		1,500.00	418.40	67.10	423.50	658.10	56.1%
18 -02-45-184-02-424000-				TRAINING SCHOOL EXPENSES				
	13,500.00		13,500.00	0.00	0.00	0.00	13,500.00	.0%
18 -02-45-184-02-424100-				CONFERENCES & TRAVEL				
	13,500.00		13,500.00	0.00	0.00	0.00	13,500.00	.0%
18 -02-45-184-02-424500-				POSTAGE				
	1,000.00		1,000.00	30.95	6.61	0.00	969.05	3.1%
18 -02-45-184-02-427100-				TEMPORARY AGENCY FEES				
	15,000.00		15,000.00	0.00	0.00	0.00	15,000.00	.0%
18 -02-45-184-02-428000-				PROFESSIONAL SERVICES				
	30,000.00		30,000.00	0.00	0.00	0.00	30,000.00	.0%
18 -02-45-184-02-428400-				MEMBERSHIP FEES				
	2,000.00		2,000.00	0.00	0.00	0.00	2,000.00	.0%
18 -02-45-184-02-429900-				CONTRACTUAL SERVICES				
	30,000.00		30,000.00	0.00	0.00	0.00	30,000.00	.0%
18 -02-45-184-02-430200-				PUBLICATIONS				
	1,500.00		1,500.00	670.00	0.00	0.00	830.00	44.7%
18 -02-45-184-02-434500-				OFFICE SUPPLIES				
	4,000.00		4,000.00	0.00	0.00	0.00	4,000.00	.0%
18 -02-45-184-02-441500-				GENERAL FUND REIMBURSEMENT				
	147,000.00		147,000.00	2,352.00	588.00	0.00	144,648.00	1.6%
18 -02-45-184-02-441500-C1340				TRANSFER TO GENERAL FUND				
	0.00		0.00	54,226.45	16,158.68	0.00	-54,226.45	100.0%
18 -02-45-184-02-449900-				SMALL CAPITAL ITEMS				
	5,000.00		5,000.00	0.00	0.00	0.00	5,000.00	.0%
18 -02-45-184-02-449910-				PROG INCOME - EXEMPT EXPENSE				
	8,000.00		8,000.00	200.00	0.00	0.00	7,800.00	2.5%
TOTAL CDBG ADMIN-OPERATING EXP								
	273,000.00		273,000.00	57,897.80	16,820.39	423.50	214,678.70	21.4%
TOTAL ADMINISTRATION								
	273,000.00		273,000.00	57,897.80	16,820.39	423.50	214,678.70	21.4%

185 CDBG-CV

18451852 CDBG-CV OP EX

18 -02-45-185-02-429700-				ADMINISTRATIVE EXPENSES				
	40,000.00		40,000.00	0.00	0.00	0.00	40,000.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 18	CDBG FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
18 -02-45-185-02-441500-C1176		TRANSFER TO GENERAL FUND						
0.00	0.00	1,002.71	172.47	0.00	-1,002.71	100.0%		
18 -02-45-185-02-443400-		ECONOMIC DEVELOPMENT						
350,000.00	350,000.00	0.00	0.00	0.00	350,000.00	.0%		
18 -02-45-185-02-471100-		PUBLIC FACILITIES						
500,000.00	500,000.00	248,115.09	248,115.09	1,884.91	250,000.00	50.0%		
18 -02-45-185-02-471100-WF		PUBLIC FACILITIES						
0.00	0.00	97,550.00	0.00	252,450.00	-350,000.00	100.0%		
TOTAL CDBG-CV OP EX								
890,000.00	890,000.00	346,667.80	248,287.56	254,334.91	288,997.29	67.5%		
TOTAL CDBG-CV								
890,000.00	890,000.00	346,667.80	248,287.56	254,334.91	288,997.29	67.5%		
TOTAL CDBG FUND								
3,958,800.00	3,958,800.00	916,669.12	371,298.51	281,006.80	2,761,124.08	30.3%		
TOTAL EXPENSES								
3,958,800.00	3,958,800.00	916,669.12	371,298.51	281,006.80	2,761,124.08			

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 21		WABASH CROSSING TIF					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
210 WABASH CROSSING TIF							
21432102 WABASH CROS TIF - OP EXPENSES							
21	-02-43-210-02-408899-						
	10,000.00	10,000.00					
			MISC EXPENSE	0.00	0.00	10,000.00	.0%
21	-02-43-210-02-428000-						
	100,000.00	100,000.00					
			PROFESSIONAL SERVICES	0.00	0.00	100,000.00	.0%
21	-02-43-210-02-445906-						
	370,000.00	370,000.00					
			TAXING DISTRICT REIMBURSEMENT	0.00	0.00	328,871.25	11.1%
21	-02-43-210-02-463500-						
	40,000.00	40,000.00					
			PURCHASE OF PROPERTY	0.00	0.00	40,000.00	.0%
TOTAL WABASH CROS TIF - OP EXPENS							
	520,000.00	520,000.00	41,128.75	0.00	0.00	478,871.25	7.9%
TOTAL WABASH CROSSING TIF							
	520,000.00	520,000.00	41,128.75	0.00	0.00	478,871.25	7.9%
TOTAL WABASH CROSSING TIF							
	520,000.00	520,000.00	41,128.75	0.00	0.00	478,871.25	7.9%
TOTAL EXPENSES							
	520,000.00	520,000.00	41,128.75	0.00	0.00	478,871.25	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 22	DUATS FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
220 DUATS							
22452202 DUATS - OPERATING EXP							
22 -02-45-220-02-408899-		MISC EXPENSE					
15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	.0%	
22 -02-45-220-02-420100-		ADVERTISING					
1,500.00	1,500.00	470.41	172.21	0.00	1,029.59	31.4%	
22 -02-45-220-02-424100-		TRAINING, CONF & TRAVEL					
9,000.00	9,000.00	90.00	75.00	0.00	8,910.00	1.0%	
22 -02-45-220-02-424700-		COMPUTER SOFTWARE					
19,000.00	19,000.00	0.00	0.00	0.00	19,000.00	.0%	
22 -02-45-220-02-425000-		GENERAL FUND REIMBURSEMENT					
62,000.00	62,000.00	42,920.46	0.00	0.00	19,079.54	69.2%	
22 -02-45-220-02-428000-		PROFESSIONAL SERVICES					
225,500.00	225,500.00	67,542.17	1,575.00	0.00	157,957.83	30.0%	
22 -02-45-220-02-428400-		MEMBERSHIP FEES					
6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	.0%	
22 -02-45-220-02-428800-		RENTAL-COPY MACHINE					
2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	.0%	
22 -02-45-220-02-434500-		OFFICE SUPPLIES					
4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	.0%	
22 -02-45-220-02-445908-		MASS TRANSIT REIMBURSEMENT					
80,000.00	80,000.00	31,077.60	0.00	0.00	48,922.40	38.8%	
22 -02-45-220-02-449900-		SMALL CAPITAL ITEMS					
20,000.00	20,000.00	0.00	0.00	4,560.27	15,439.73	22.8%	
TOTAL DUATS - OPERATING EXP							
444,500.00	444,500.00	142,100.64	1,822.21	4,560.27	297,839.09	33.0%	
TOTAL DUATS							
444,500.00	444,500.00	142,100.64	1,822.21	4,560.27	297,839.09	33.0%	
TOTAL DUATS FUND							
444,500.00	444,500.00	142,100.64	1,822.21	4,560.27	297,839.09	33.0%	
TOTAL EXPENSES							
444,500.00	444,500.00	142,100.64	1,822.21	4,560.27	297,839.09		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 23	EASTGATE TIF FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

230 EASTGATE TIF

23432302 EASTGATE TIF - OP EXPENSES

23 -02-43-230-02-440002-			PAYMENT TO DEVELOPER				
389,000.00	389,000.00	0.00	0.00	0.00	389,000.00	.0%	
TOTAL EASTGATE TIF - OP EXPENSES							
389,000.00	389,000.00	0.00	0.00	0.00	389,000.00	.0%	
TOTAL EASTGATE TIF							
389,000.00	389,000.00	0.00	0.00	0.00	389,000.00	.0%	
TOTAL EASTGATE TIF FUND							
389,000.00	389,000.00	0.00	0.00	0.00	389,000.00	.0%	
TOTAL EXPENSES							
389,000.00	389,000.00	0.00	0.00	0.00	389,000.00		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 24	SOUTHSIDE TIF FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

241 SOUTHSIDE TIF FUND

24432412 SOUTHSIDE TIF FUND OP EXP

24 -02-43-241-02-440002-			PAYMENT TO DEVELOPER				
20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	.0%	
TOTAL SOUTHSIDE TIF FUND OP EXP							
20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	.0%	
TOTAL SOUTHSIDE TIF FUND							
20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	.0%	
TOTAL SOUTHSIDE TIF FUND							
20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	.0%	
TOTAL EXPENSES							
20,000.00	20,000.00	0.00	0.00	0.00	20,000.00		

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ACCOUNTS FOR: 25		STATE DRUG ENFORCEMENT FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
250 DRUG ENFORCEMENT							
25462505 DRUG FUND- CAPITAL							
25	-04-46-250-05-451000-						
	0.00	0.00					
			AUTOMOTIVE PURCHASES				
			2,500.00	0.00	0.00	-2,500.00	100.0%
	TOTAL DRUG FUND- CAPITAL						
	0.00	0.00	2,500.00	0.00	0.00	-2,500.00	100.0%
	TOTAL DRUG ENFORCEMENT						
	0.00	0.00	2,500.00	0.00	0.00	-2,500.00	100.0%
251 DRUG ACTIVITIES							
25462512 DRUG ACTIVITIES-OPERATING EXP							
25	-04-46-251-02-435200-						
	2,500.00	2,500.00					
			PREVENTION & INTERVENTION PROG				
			0.00	0.00	0.00	2,500.00	.0%
25	-04-46-251-02-435205-						
	2,500.00	2,500.00					
			CRIME VICTIMS				
			0.00	0.00	0.00	2,500.00	.0%
25	-04-46-251-02-435210-						
	40,000.00	40,000.00					
			OFFICIAL ADVANCE FUNDS				
			0.00	0.00	0.00	40,000.00	.0%
25	-04-46-251-02-435215-						
	30,000.00	30,000.00					
			STATE OPERATING EXPENSE				
			20,545.80	625.00	0.00	9,454.20	68.5%
25	-04-46-251-02-435220-						
	10,000.00	10,000.00					
			TRAINING & TRAVEL				
			0.00	0.00	0.00	10,000.00	.0%
25	-04-46-251-02-435225-						
	10,000.00	10,000.00					
			MISC OTHER EXPENSE				
			321.95	321.95	0.00	9,678.05	3.2%
	TOTAL DRUG ACTIVITIES-OPERATING E						
	95,000.00	95,000.00	20,867.75	946.95	0.00	74,132.25	22.0%
	TOTAL DRUG ACTIVITIES						
	95,000.00	95,000.00	20,867.75	946.95	0.00	74,132.25	22.0%
	TOTAL STATE DRUG ENFORCEMENT FUND						
	95,000.00	95,000.00	23,367.75	946.95	0.00	71,632.25	24.6%
	TOTAL EXPENSES						
	95,000.00	95,000.00	23,367.75	946.95	0.00	71,632.25	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 26		DUI FINES AND FEES FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
260 DUI COURT FINES							
26462602 DUI - OPERATING EXPENSES							
26	-04-46-260-02-421200-		POLICE VEHICLE MAINT & EQUIP				
	20,000.00	20,000.00	400.00 0.00		2,567.50	17,032.50	14.8%
26	-04-46-260-02-423903-		MISCELLANEOUS EXPENSE				
	5,000.00	5,000.00	2,530.07 2,530.07		0.00	2,469.93	50.6%
26	-04-46-260-02-424000-		TRAINING SCHOOL EXPENSES				
	20,000.00	20,000.00	13,763.37 4,850.87		0.00	6,236.63	68.8%
26	-04-46-260-02-434000-		MINOR EQUIP & TOOLS				
	5,000.00	5,000.00	445.90 0.00		0.00	4,554.10	8.9%
26	-04-46-260-02-434500-		OFFICE SUPPLIES				
	2,500.00	2,500.00	0.00 0.00		0.00	2,500.00	.0%
26	-04-46-260-02-435101-		AUXILIARY POLICE EXPENSE				
	5,000.00	5,000.00	0.00 0.00		0.00	5,000.00	.0%
26	-04-46-260-02-449900-		SMALL CAPITAL ITEMS				
	50,000.00	50,000.00	7,000.00 0.00		0.00	43,000.00	14.0%
TOTAL DUI - OPERATING EXPENSES							
	107,500.00	107,500.00	24,139.34	7,380.94	2,567.50	80,793.16	24.8%
TOTAL DUI COURT FINES							
	107,500.00	107,500.00	24,139.34	7,380.94	2,567.50	80,793.16	24.8%
TOTAL DUI FINES AND FEES FUND							
	107,500.00	107,500.00	24,139.34	7,380.94	2,567.50	80,793.16	24.8%
TOTAL EXPENSES							
	107,500.00	107,500.00	24,139.34	7,380.94	2,567.50	80,793.16	

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ACCOUNTS FOR: 27		POLICE LAB & PROGRAMS					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
270 POLICE PROGRAMS/LAB							
27462702 POLICE PROG OP EXPENSES							
27	-04-46-270-02-433200-		LABORATORY SUPPLIES				
	5,000.00	5,000.00	35.90	35.90	0.00	4,964.10	.7%
27	-04-46-270-02-433300-		CAC RELATED EXPENSES				
	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	.0%
27	-04-46-270-02-449900-		SMALL CAPITAL ITEMS				
	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
TOTAL POLICE PROG OP EXPENSES							
	8,500.00	8,500.00	35.90	35.90	0.00	8,464.10	.4%
TOTAL POLICE PROGRAMS/LAB							
	8,500.00	8,500.00	35.90	35.90	0.00	8,464.10	.4%
TOTAL POLICE LAB & PROGRAMS							
	8,500.00	8,500.00	35.90	35.90	0.00	8,464.10	.4%
TOTAL EXPENSES							
	8,500.00	8,500.00	35.90	35.90	0.00	8,464.10	

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ACCOUNTS FOR: 28	PINES SHOPPING CENTER TIF						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

281 PINES SHOPPING CENTER TIF

28432812 PINES CENTER TIF - OP EXPENSES

28	-02-43-281-02-440002-		PAYMENT TO DEVELOPER				
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	.0%
	TOTAL PINES CENTER TIF - OP EXPEN						
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	.0%
	TOTAL PINES SHOPPING CENTER TIF						
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	.0%
	TOTAL PINES SHOPPING CENTER TIF						
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	.0%
	TOTAL EXPENSES						
	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 29	GRAND & OAKLAND TIF FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

291 GRAND & OAKLAND TIF

29432912 GRAND & OAKLAND TIF OP EXP

29 -02-43-291-02-440002-			PAYMENT TO DEVELOPER				
180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	.0%	
TOTAL GRAND & OAKLAND TIF OP EXP							
180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	.0%	
TOTAL GRAND & OAKLAND TIF							
180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	.0%	
TOTAL GRAND & OAKLAND TIF FUND							
180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	.0%	
TOTAL EXPENSES							
180,000.00	180,000.00	0.00	0.00	0.00	180,000.00		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 30	FEDERAL DRUG ENFORCEMENT FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

302 FEDERAL DRUG FUNDS

30463022 FEDERAL DRUG FUND OP EX

30	-04-46-302-02-435240-		FEDERAL JUSTICE EXPENSE				
	70,000.00	70,000.00	106,845.49	82,267.55	27,863.00	-64,708.49	192.4%
30	-04-46-302-02-435245-		FEDERAL TREASURY EXPENSE				
	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	.0%
TOTAL FEDERAL DRUG FUND OP EX							
	85,000.00	85,000.00	106,845.49	82,267.55	27,863.00	-49,708.49	158.5%
TOTAL FEDERAL DRUG FUNDS							
	85,000.00	85,000.00	106,845.49	82,267.55	27,863.00	-49,708.49	158.5%
TOTAL FEDERAL DRUG ENFORCEMENT FU							
	85,000.00	85,000.00	106,845.49	82,267.55	27,863.00	-49,708.49	158.5%
TOTAL EXPENSES							
	85,000.00	85,000.00	106,845.49	82,267.55	27,863.00	-49,708.49	

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ACCOUNTS FOR: 34		BUILDING FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
340 BUILDING FUND								
34433402 BUILDING FUND - OPERATING EXP								
34	-02-43-340-02-421000-			SERVICE TO MAINT BUILDINGS				
	85,000.00	85,000.00		7,559.67	1,436.48	27,426.24	50,014.09	41.2%
34	-02-43-340-02-423100-			ELECTRICITY				
	175,000.00	175,000.00		52,504.15	9,536.32	0.00	122,495.85	30.0%
34	-02-43-340-02-423200-			NATURAL GAS				
	20,000.00	20,000.00		12,157.58	3,423.60	0.00	7,842.42	60.8%
34	-02-43-340-02-423400-			WATER				
	12,000.00	12,000.00		1,755.37	463.05	8,744.63	1,500.00	87.5%
34	-02-43-340-02-424650-			SECURITY				
	0.00	0.00		7,850.20	1,924.53	9,360.09	-17,210.29	100.0%
34	-02-43-340-02-428060-			JANITORIAL SERVICES				
	275,000.00	275,000.00		79,192.14	0.00	195,807.86	0.00	100.0%
34	-02-43-340-02-431200-			JANITORIAL SUPPLIES				
	15,000.00	15,000.00		5,767.52	1,376.70	650.62	8,581.86	42.8%
34	-02-43-340-02-432000-			MATERIAL - BUILDINGS				
	6,000.00	6,000.00		1,799.54	718.02	2,886.48	1,313.98	78.1%
34	-02-43-340-02-434000-			MINOR EQUIP & TOOLS				
	500.00	500.00		0.00	0.00	500.00	0.00	100.0%
34	-02-43-340-02-440900-			PRINCIPAL PAYMENTS				
	101,379.76	101,379.76		0.00	0.00	0.00	101,379.76	.0%
34	-02-43-340-02-441000-			INTEREST PAYMENT				
	29,716.00	29,716.00		0.00	0.00	0.00	29,716.00	.0%
TOTAL BUILDING FUND - OPERATING E								
	719,595.76	719,595.76		168,586.17	18,878.70	245,375.92	305,633.67	57.5%
34433405 BUILDING FUND-CAPITAL EXPENSES								
34	-02-43-340-05-408899-			MISCELLANEOUS EXPENSE				
	10,000.00	10,000.00		0.00	0.00	0.00	10,000.00	.0%
34	-02-43-340-05-449900-			SMALL CAPITAL ITEMS				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%
34	-02-43-340-05-449950-			LARGE CAPITAL ITEMS				
	10,000.00	10,000.00		0.00	0.00	0.00	10,000.00	.0%
34	-02-43-340-05-449950-L2302			LARGE CAPITAL ITEMS				
	0.00	0.00		5,000.00	0.00	0.00	-5,000.00	100.0%

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ACCOUNTS FOR: 34		BUILDING FUND							
ORIGINAL APPROP		REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
34	-02-43-340-05-489000-23-16	0.00	0.00	BUILDINGS, 13,640.00	13,640.00	361.50	-14,001.50	100.0%	
34	-02-43-340-05-489000-L2304	0.00	0.00	BUILDINGS, 592,871.36	67,962.42	7,128.64	-600,000.00	100.0%	
TOTAL BUILDING FUND-CAPITAL EXPEN		23,000.00	23,000.00	611,511.36	81,602.42	7,490.14	-596,001.50	2691.3%	
TOTAL BUILDING FUND		742,595.76	742,595.76	780,097.53	100,481.12	252,866.06	-290,367.83	139.1%	
TOTAL BUILDING FUND		742,595.76	742,595.76	780,097.53	100,481.12	252,866.06	-290,367.83	139.1%	
TOTAL EXPENSES		742,595.76	742,595.76	780,097.53	100,481.12	252,866.06	-290,367.83		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 35		LIBRARY FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
351 LIBRARY OPERATIONS								
35593511 DPL - PERSONNEL SERVICES								
35	-06-59-351-01-409000-			SALARIES				
	1,867,224.00	1,867,224.00		638,251.72	142,684.91	0.00	1,228,972.28	34.2%
35	-06-59-351-01-410100-			OVERTIME				
	0.00	0.00		173.90	173.90	0.00	-173.90	100.0%
35	-06-59-351-01-410500-			PENSION CONTRIBUTION				
	135,590.00	135,590.00		46,249.54	10,347.29	0.00	89,340.46	34.1%
35	-06-59-351-01-410700-			FICA/MEDICARE				
	144,064.00	144,064.00		47,498.31	10,582.97	0.00	96,565.69	33.0%
35	-06-59-351-01-411100-			LIFE INSURANCE				
	3,800.00	3,800.00		918.00	204.00	0.00	2,882.00	24.2%
35	-06-59-351-01-411200-			MEDICAL INSURANCE				
	741,000.00	741,000.00		255,550.00	57,000.00	0.00	485,450.00	34.5%
35	-06-59-351-01-411500-			SERVICE RECOGNITION				
	15,970.00	15,970.00		3,914.98	853.04	0.00	12,055.02	24.5%
TOTAL DPL - PERSONNEL SERVICES								
	2,907,648.00	2,907,648.00		992,556.45	221,846.11	0.00	1,915,091.55	34.1%
35593512 DPL - OPERATING EXPENSES								
35	-06-59-351-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	1,176.00	1,176.00		392.00	98.00	0.00	784.00	33.3%
35	-06-59-351-02-420100-			ADVERTISING				
	900.00	900.00		0.00	0.00	0.00	900.00	.0%
35	-06-59-351-02-421000-			SERVICE TO MAINT BUILDINGS				
	0.00	0.00		6,261.00	0.00	0.00	-6,261.00	100.0%
35	-06-59-351-02-421300-			SERV-OFFICE EQUIPMENT				
	25,000.00	25,000.00		2,494.91	0.00	10,505.09	12,000.00	52.0%
35	-06-59-351-02-423000-			GENERAL FUND IT SERVICES				
	19,967.00	19,967.00		6,656.00	1,664.00	0.00	13,311.00	33.3%
35	-06-59-351-02-423300-			TELEPHONE				
	6,000.00	6,000.00		2,275.49	709.34	2,632.54	1,091.97	81.8%
35	-06-59-351-02-423901-			BANKING SERVICE CHARGES				
	250.00	250.00		99.84	11.37	252.73	-102.57	141.0%
35	-06-59-351-02-424100-			CONFERENCES & TRAVEL				
	35,000.00	35,000.00		4,058.88	580.88	1,000.00	29,941.12	14.5%

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 35	LIBRARY FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
35 -06-59-351-02-424350-				GENERAL FUND FIXED ALLOCATION				
189,792.00		189,792.00		63,264.00	15,816.00	0.00	126,528.00	33.3%
35 -06-59-351-02-424500-				POSTAGE				
5,000.00		5,000.00		2,194.74	619.80	0.00	2,805.26	43.9%
35 -06-59-351-02-424650-				SECURITY				
22,500.00		22,500.00		7,850.19	1,923.95	1,247.42	13,402.39	40.4%
35 -06-59-351-02-424700-				COMPUTER SOFTWARE				
45,000.00		45,000.00		20,828.70	9,307.00	0.00	24,171.30	46.3%
35 -06-59-351-02-427200-				TUITION REIMBURSEMENT				
10,000.00		10,000.00		0.00	0.00	0.00	10,000.00	.0%
35 -06-59-351-02-428000-				PROFESSIONAL SERVICES				
50,000.00		50,000.00		24,867.86	420.00	12,820.65	12,311.49	75.4%
35 -06-59-351-02-428400-				MEMBERSHIP FEES				
71,000.00		71,000.00		807.74	0.00	150.00	70,042.26	1.3%
35 -06-59-351-02-433015-				PER CAPITA GRANT EXPENSE				
104,020.00		104,020.00		104,403.28	0.00	1,267.79	-1,651.07	101.6%
35 -06-59-351-02-433020-				OTHER LIBRARY GRANT EXPENSE				
150,000.00		150,000.00		59,104.72	9,622.63	41,614.86	49,280.42	67.1%
35 -06-59-351-02-434500-				OFFICE SUPPLIES				
40,000.00		40,000.00		13,211.60	1,272.23	21,439.94	5,348.46	86.6%
35 -06-59-351-02-442300-				RISK MANAGEMENT INSURANCE				
111,948.00		111,948.00		37,316.00	9,329.00	0.00	74,632.00	33.3%
35 -06-59-351-02-442900-				TRANSFER TO CAPITAL FUND				
375,000.00		375,000.00		350,000.00	35,000.00	0.00	25,000.00	93.3%
35 -06-59-351-02-449900-				SMALL CAPITAL ITEMS				
50,000.00		50,000.00		23,004.16	7,520.80	24,929.00	2,066.84	95.9%
35 -06-59-351-02-455300-				BUILDING LEASE PAYMENT				
589,583.00		589,583.00		196,460.00	49,115.00	0.00	393,123.00	33.3%
TOTAL DPL - OPERATING EXPENSES								
1,902,136.00		1,902,136.00		925,551.11	143,010.00	117,860.02	858,724.87	54.9%
35593515 DPL - OPERATING EXPENSES								
35 -06-59-351-05-458000-				BOOKS & PERIODICALS				
245,000.00		245,000.00		47,819.79	5,976.29	223,653.53	-26,473.32	110.8%
35 -06-59-351-05-458100-				LOST OR DAMAGED BOOKS				
1,600.00		1,600.00		384.86	66.98	0.00	1,215.14	24.1%
TOTAL DPL - OPERATING EXPENSES								
246,600.00		246,600.00		48,204.65	6,043.27	223,653.53	-25,258.18	110.2%
TOTAL LIBRARY OPERATIONS								
5,056,384.00		5,056,384.00		1,966,312.21	370,899.38	341,513.55	2,748,558.24	45.6%

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ACCOUNTS FOR: 35	LIBRARY FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL LIBRARY FUND								
5,056,384.00		5,056,384.00		1,966,312.21	370,899.38	341,513.55	2,748,558.24	45.6%
TOTAL EXPENSES								
5,056,384.00		5,056,384.00		1,966,312.21	370,899.38	341,513.55	2,748,558.24	

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ACCOUNTS FOR: 36		MUNICIPAL BAND FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
360 BAND								
36433601 BAND- PERSONNEL SVCES								
36	-06-43-360-01-409000-			SALARIES				
	66,000.00	66,000.00		0.00	0.00	0.00	66,000.00	.0%
36	-06-43-360-01-410700-			FICA/MEDICARE				
	5,100.00	5,100.00		0.00	0.00	0.00	5,100.00	.0%
TOTAL BAND- PERSONNEL SVCES								
	71,100.00	71,100.00		0.00	0.00	0.00	71,100.00	.0%
36433602 BAND-OPERATING EXPENSES								
36	-06-43-360-02-420200-			PRINTING AND BINDING				
	1,300.00	1,300.00		0.00	0.00	0.00	1,300.00	.0%
36	-06-43-360-02-424350-			GENERAL FUND FIXED ALLOCATION				
	84.00	84.00		28.00	7.00	0.00	56.00	33.3%
36	-06-43-360-02-428000-			PROFESSIONAL SERVICES				
	2,000.00	2,000.00		1,982.00	0.00	0.00	18.00	99.1%
36	-06-43-360-02-428700-			RENTAL - BUILDING SPACE				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%
36	-06-43-360-02-437100-			SHEET MUSIC				
	4,000.00	4,000.00		0.00	0.00	0.00	4,000.00	.0%
TOTAL BAND-OPERATING EXPENSES								
	10,384.00	10,384.00		2,010.00	7.00	0.00	8,374.00	19.4%
TOTAL BAND								
	81,484.00	81,484.00		2,010.00	7.00	0.00	79,474.00	2.5%
TOTAL MUNICIPAL BAND FUND								
	81,484.00	81,484.00		2,010.00	7.00	0.00	79,474.00	2.5%
TOTAL EXPENSES								
	81,484.00	81,484.00		2,010.00	7.00	0.00	79,474.00	

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ACCOUNTS FOR: 37		FOREIGN FIRE INS TAX FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
371 FOREIGN FIRE INS TAX							
37473712 FOREIGN FIRE INS TAX OP EXP							
37	-04-47-371-02-408899-		FFT REIMBURSEMENT				
	16,500.00	16,500.00	1,853.42	831.42	0.00	14,646.58	11.2%
37	-04-47-371-02-423900-		BANKING SERVICES				
	500.00	500.00	0.00	0.00	0.00	500.00	.0%
37	-04-47-371-02-430400-		UNIFORMS/CLOTHING				
	35,300.00	35,300.00	0.00	0.00	0.00	35,300.00	.0%
37	-04-47-371-02-434000-		MINOR EQUIP & SUPPLIES				
	100,000.00	100,000.00	18,664.88	1,173.35	0.00	81,335.12	18.7%
37	-04-47-371-02-434500-		OFFICE SUPPLIES				
	15,000.00	15,000.00	1,400.00	0.00	0.00	13,600.00	9.3%
37	-04-47-371-02-449900-		SMALL CAPITAL ITEMS				
	60,000.00	60,000.00	7,748.00	1,249.00	3,758.25	48,493.75	19.2%
37	-04-47-371-02-449950-		LARGE CAPITAL ITEMS				
	121,000.00	121,000.00	19,517.39	0.00	23,265.00	78,217.61	35.4%
TOTAL FOREIGN FIRE INS TAX OP EXP							
	348,300.00	348,300.00	49,183.69	3,253.77	27,023.25	272,093.06	21.9%
TOTAL FOREIGN FIRE INS TAX							
	348,300.00	348,300.00	49,183.69	3,253.77	27,023.25	272,093.06	21.9%
TOTAL FOREIGN FIRE INS TAX FUND							
	348,300.00	348,300.00	49,183.69	3,253.77	27,023.25	272,093.06	21.9%
TOTAL EXPENSES							
	348,300.00	348,300.00	49,183.69	3,253.77	27,023.25	272,093.06	

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FOR 2025 04

ACCOUNTS FOR: 40		PEG CAPITAL FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
400 PEG PROJECTS							
40484002 PEG PROJECTS OPERATING EXP							
40	-08-48-400-02-422300-		SERVICE IT EQUIP				
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
	TOTAL PEG PROJECTS OPERATING EXP						
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
40484006 PEG PROJECTS CAPITAL							
40	-08-48-400-06-424700-		COMPUTER SOFTWARE				
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
40	-08-48-400-06-449900-		SMALL CAPITAL ITEMS				
	32,200.00	32,200.00	0.00	0.00	0.00	32,200.00	.0%
40	-08-48-400-06-452000-		OTHER EQUIPMENT				
	300.00	300.00	93.64	0.00	158.36	48.00	84.0%
40	-08-48-400-06-474006-		P-E-G PROGRAMMING				
	21,199.00	21,199.00	750.00	0.00	5,610.00	14,839.00	30.0%
	TOTAL PEG PROJECTS CAPITAL						
	54,699.00	54,699.00	843.64	0.00	5,768.36	48,087.00	12.1%
	TOTAL PEG PROJECTS						
	55,699.00	55,699.00	843.64	0.00	5,768.36	49,087.00	11.9%
	TOTAL PEG CAPITAL FUND						
	55,699.00	55,699.00	843.64	0.00	5,768.36	49,087.00	11.9%
	TOTAL EXPENSES						
	55,699.00	55,699.00	843.64	0.00	5,768.36	49,087.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 42		LOCAL STREETS & ROADS FUND					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
420 LOCAL STREET INITIATIVE							
42484202 LOCAL STREET-OPERATING EXPENSE							
42	-10-48-420-02-424700-		COMPUTER SOFTWARE				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
42	-10-48-420-02-428000-		PROFESSIONAL SERVICES				
	20,000.00	20,000.00	437.50	0.00	411.04	19,151.46	4.2%
42	-10-48-420-02-428000-19-33		PROFESSIONAL SERVICES				
	0.00	0.00	132.94	132.94	689.00	-821.94	100.0%
TOTAL LOCAL STREET-OPERATING EXPE							
	25,000.00	25,000.00	570.44	132.94	1,100.04	23,329.52	6.7%
42484206 LMFT INITIATIVE PROJECTS							
42	-10-48-420-06-489070-		STREETS				
	2,600,000.00	2,600,000.00	7,030.80	975.00	51,251.91	2,541,717.29	2.2%
42	-10-48-420-06-489070-23-25		STREETS				
	0.00	0.00	0.00	0.00	57,662.84	-57,662.84	100.0%
42	-10-48-420-06-489070-24-25		STREETS				
	0.00	0.00	525,134.62	0.00	1,275,419.25	-1,800,553.87	100.0%
42	-10-48-420-06-489070-24-32		STREETS				
	0.00	0.00	33,450.00	16,725.00	8,362.50	-41,812.50	100.0%
TOTAL LMFT INITIATIVE PROJECTS							
	2,600,000.00	2,600,000.00	565,615.42	17,700.00	1,392,696.50	641,688.08	75.3%
TOTAL LOCAL STREET INITIATIVE							
	2,625,000.00	2,625,000.00	566,185.86	17,832.94	1,393,796.54	665,017.60	74.7%
TOTAL LOCAL STREETS & ROADS FUND							
	2,625,000.00	2,625,000.00	566,185.86	17,832.94	1,393,796.54	665,017.60	74.7%
TOTAL EXPENSES							
	2,625,000.00	2,625,000.00	566,185.86	17,832.94	1,393,796.54	665,017.60	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 45		CAPITAL PROJECT FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
451 CAPITAL STREET PROJECTS							
45484512 CAPITAL FD - OPERATING EXP							
45	-10-48-451-02-428000-		PROFESSIONAL SERVICES				
	30,000.00	30,000.00	-10,000.00	5,000.00	40,000.00	0.00	100.0%
45	-10-48-451-02-444200-		TRANSFER TO OTHER FUNDS				
	0.00	0.00	1,235,000.00	0.00	0.00	-1,235,000.00	100.0%
45	-10-48-451-02-445900-		REIMBURSEMENT TO OTHER FUNDS				
	181,816.00	181,816.00	181,816.00	0.00	0.00	0.00	100.0%
TOTAL CAPITAL FD - OPERATING EXP							
	211,816.00	211,816.00	1,406,816.00	5,000.00	40,000.00	-1,235,000.00	683.1%
45484516 CAPITAL FUND - STREET							
45	-10-48-451-06-489070-14-06		MIDWEST INLAND PORT				
	0.00	0.00	0.00	0.00	6,292.37	-6,292.37	100.0%
TOTAL CAPITAL FUND - STREET							
	0.00	0.00	0.00	0.00	6,292.37	-6,292.37	100.0%
TOTAL CAPITAL STREET PROJECTS							
	211,816.00	211,816.00	1,406,816.00	5,000.00	46,292.37	-1,241,292.37	686.0%
454 CAPITAL BUILDING PROJECTS							
45484546 CAPITAL FUND - BUILDINGS							
45	-10-48-454-06-440900-		PRINCIPAL PAYMENTS				
	575,000.00	575,000.00	0.00	0.00	0.00	575,000.00	.0%
45	-10-48-454-06-441000-		INTEREST PAYMENT				
	100,322.00	100,322.00	26,643.75	0.00	0.00	73,678.25	26.6%
45	-10-48-454-06-489000-L2303		BUILDINGS, GROUNDS, GENERAL				
	0.00	0.00	0.00	0.00	107,218.38	-107,218.38	100.0%
45	-10-48-454-06-489000-L2304		BUILDINGS, GROUNDS, GENERAL				
	0.00	0.00	60,507.50	0.00	368,454.18	-428,961.68	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 45	CAPITAL PROJECT FUND							
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
45 -10-48-454-06-489000-L2305	0.00	0.00	BUILDINGS, 607.50	0.00	47,360.60	-47,968.10	100.0%	GENERAL
45 -10-48-454-06-489000-MSC23	0.00	0.00	BUILDINGS, 70,984.40	0.00	254,437.34	-325,421.74	100.0%	GENERAL
TOTAL CAPITAL FUND - BUILDINGS	675,322.00	675,322.00	158,743.15	0.00	777,470.50	-260,891.65	138.6%	
TOTAL CAPITAL BUILDING PROJECTS	675,322.00	675,322.00	158,743.15	0.00	777,470.50	-260,891.65	138.6%	
TOTAL CAPITAL PROJECT FUND	887,138.00	887,138.00	1,565,559.15	5,000.00	823,762.87	-1,502,184.02	269.3%	
TOTAL EXPENSES	887,138.00	887,138.00	1,565,559.15	5,000.00	823,762.87	-1,502,184.02		

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ACCOUNTS FOR: 46		MOTOR FUEL TAX FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
460 MFT PROJECTS								
46484602 MFT - OPERATING EXPENSES								
46	-10-48-460-02-435800-		ROAD SALT					
	150,000.00	150,000.00	62,335.53	0.00	85,360.47	2,304.00	98.5%	
46	-10-48-460-02-441500-		GENERAL FND MSC & STR REIMB					
	545,000.00	545,000.00	203,349.24	39,118.04	0.00	341,650.76	37.3%	
TOTAL MFT - OPERATING EXPENSES								
	695,000.00	695,000.00	265,684.77	39,118.04	85,360.47	343,954.76	50.5%	
46484606 MFT- STREET SURFACE								
46	-10-48-460-06-489010-		LIGHTS					
	98,020.00	98,020.00	0.00	0.00	0.00	98,020.00	.0%	
46	-10-48-460-06-489050-		BRIDGES					
	205,000.00	205,000.00	0.00	0.00	0.00	205,000.00	.0%	
46	-10-48-460-06-489050-09-33		BRUSH COLLEGE ROAD					
	11,200,000.00	11,200,000.00	0.00	0.00	0.00	11,200,000.00	.0%	
46	-10-48-460-06-489050-17-06		MND/SPRG CRK WEST & MID IMPRV					
	0.00	0.00	0.00	0.00	26,953.20	-26,953.20	100.0%	
46	-10-48-460-06-489050-18-05		TAYLOR/WARD MAIN/STEVENS BRDG					
	0.00	0.00	0.00	0.00	109,216.00	-109,216.00	100.0%	
46	-10-48-460-06-489050-19-33		W MOUND OVR STEVENS CRK REPAIR					
	0.00	0.00	39,097.12	0.00	84,028.85	-123,125.97	100.0%	
46	-10-48-460-06-489050-20-22		GARFIELD BRIDGE OVER 22ND ST					
	100,000.00	100,000.00	0.00	0.00	384,614.00	-284,614.00	384.6%	
46	-10-48-460-06-489050-21-02		BRIDGES					
	0.00	0.00	0.00	0.00	28,019.87	-28,019.87	100.0%	
46	-10-48-460-06-489070-		STREETS					
	4,040,000.00	4,040,000.00	0.00	0.00	0.00	4,040,000.00	.0%	
46	-10-48-460-06-489070-09-33		BRUSH COLLEGE ROAD SUBWAY					
	0.00	0.00	11,442.12	1,996.28	96,095.31	-107,537.43	100.0%	
46	-10-48-460-06-489070-09334		BC 100% STATE GRANT					
	0.00	0.00	61,181.13	5,682.78	502,184.60	-563,365.73	100.0%	
46	-10-48-460-06-489070-09335		BC 80% FEDERAL GRANT					
	0.00	0.00	147,532.82	35,782.66	1,948,040.66	-2,095,573.48	100.0%	
46	-10-48-460-06-489070-09336		BC 20% FEDERAL GRANT					
	0.00	0.00	73,766.41	17,891.33	772,833.61	-846,600.02	100.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 46	MOTOR FUEL TAX FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
46 -10-48-460-06-489070-09337	0.00		0.00	STREETS				
				147,532.82	35,782.66	893,293.75	-1,040,826.57	100.0%
46 -10-48-460-06-489070-19-32	0.00		0.00	ELDO ST IMPROVE FAIRV TO CHURC				
				0.00	0.00	24,750.00	-24,750.00	100.0%
46 -10-48-460-06-489070-19-36	0.00		0.00	RTE 36 RESURF 19TH TO AIRPORT				
				0.00	0.00	153,400.44	-153,400.44	100.0%
46 -10-48-460-06-489070-21-07	0.00		0.00	TRAFFIC SIGNAL IMPROV 105-24TH				
				0.00	0.00	36,500.66	-36,500.66	100.0%
46 -10-48-460-06-489070-22-15	0.00		0.00	STREETS				
				0.00	0.00	65,260.00	-65,260.00	100.0%
46 -10-48-460-06-489070-22-37	190,000.00		190,000.00	STREETS				
				0.00	0.00	55,229.42	134,770.58	29.1%
46 -10-48-460-06-489070-23-08	0.00		0.00	STREETS				
				105,894.05	0.00	120,710.34	-226,604.39	100.0%
46 -10-48-460-06-489070-24-08	0.00		0.00	STREETS				
				0.00	0.00	1,078,068.77	-1,078,068.77	100.0%
46 -10-48-460-06-489070-24-11	0.00		0.00	STREETS				
				0.00	0.00	1,754,110.00	-1,754,110.00	100.0%
46 -10-48-460-06-489080-	1,060,501.00		1,060,501.00	TRAFFIC SIGNALS				
				2,600.00	2,600.00	0.00	1,057,901.00	.2%
46 -10-48-460-06-489080-21-04	0.00		0.00	TRAFFIC SIGNALS				
				0.00	0.00	21,625.00	-21,625.00	100.0%
46 -10-48-460-06-489080-23-06	0.00		0.00	TRAFFIC SIGNALS				
				0.00	0.00	14,950.00	-14,950.00	100.0%
46 -10-48-460-06-489080-24-37	0.00		0.00	TRAFFIC SIGNALS				
				0.00	0.00	375,000.00	-375,000.00	100.0%
TOTAL MFT- STREET SURFACE	16,893,521.00		16,893,521.00					
				589,046.47	99,735.71	8,544,884.48	7,759,590.05	54.1%
46484607 MFT REBUILD ILLINOIS EXPENSES								
46 -10-48-460-07-489050-19-04	0.00		0.00	CENTER ST/STEVENS CRK BRIDGE				
				0.00	0.00	32,223.72	-32,223.72	100.0%
46 -10-48-460-07-489050-19-34	0.00		0.00	BRIDGES				
				118,555.46	0.00	79,244.53	-197,799.99	100.0%
46 -10-48-460-07-489070-	1,071,188.00		1,071,188.00	STREETS				
				0.00	0.00	0.00	1,071,188.00	.0%
TOTAL MFT REBUILD ILLINOIS EXPENS	1,071,188.00		1,071,188.00					
				118,555.46	0.00	111,468.25	841,164.29	21.5%
TOTAL MFT PROJECTS	18,659,709.00		18,659,709.00					
				973,286.70	138,853.75	8,741,713.20	8,944,709.10	52.1%

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ACCOUNTS	FOR: 46	MOTOR	FUEL	TAX	FUND					
	ORIGINAL	APPROP	REVISED	BUDGET		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL	MOTOR	FUEL	TAX	FUND						
	18,659,709.00				18,659,709.00	973,286.70	138,853.75	8,741,713.20	8,944,709.10	52.1%
		TOTAL EXPENSES								
	18,659,709.00				18,659,709.00	973,286.70	138,853.75	8,741,713.20	8,944,709.10	

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 50		DEBT FUND	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP	REVISED BUDGET						
504 DS-2018 GO BONDS FIRE STATNS							
50435042 2018 GO BONDS FIRE STATIONS							
50	-12-43-504-02-425400-		FISCAL AGENT FEES				
	500.00	500.00	0.00	0.00	0.00	500.00	.0%
50	-12-43-504-02-440900-		PRINCIPAL PAYMENTS				
	335,000.00	335,000.00	335,000.00	0.00	0.00	0.00	100.0%
50	-12-43-504-02-441000-		INTEREST PAYMENTS				
	318,625.00	318,625.00	163,500.00	0.00	0.00	155,125.00	51.3%
TOTAL 2018 GO BONDS FIRE STATIONS							
	654,125.00	654,125.00	498,500.00	0.00	0.00	155,625.00	76.2%
TOTAL DS-2018 GO BONDS FIRE STATN							
	654,125.00	654,125.00	498,500.00	0.00	0.00	155,625.00	76.2%
505 DS-2018 GO BONDS FIRE RENOVTN							
50435052 2018 GO BONDS FIRE RENOVATIONS							
50	-12-43-505-02-440900-		PRINCIPAL PAYMENTS				
	65,000.00	65,000.00	65,000.00	0.00	0.00	0.00	100.0%
50	-12-43-505-02-441000-		INTEREST PAYMENTS				
	63,875.00	63,875.00	32,750.00	0.00	0.00	31,125.00	51.3%
TOTAL 2018 GO BONDS FIRE RENOVATI							
	128,875.00	128,875.00	97,750.00	0.00	0.00	31,125.00	75.8%
TOTAL DS-2018 GO BONDS FIRE RENOV							
	128,875.00	128,875.00	97,750.00	0.00	0.00	31,125.00	75.8%
506 DS-2019 GO BONDS							
50435062 2019 GO BOND - OP EXP							
50	-12-43-506-02-440900-		PRINCIPAL PAYMENTS				
	670,000.00	670,000.00	0.00	0.00	0.00	670,000.00	.0%

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ACCOUNTS FOR: 50	DEBT FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
50 -12-43-506-02-441000-				INTEREST PAYMENTS				
93,709.00		93,709.00		0.00	0.00	0.00	93,709.00	.0%
50 -12-43-506-02-441100-				FISCAL FEES				
500.00		500.00		0.00	0.00	0.00	500.00	.0%
TOTAL 2019 GO BOND - OP EXP								
764,209.00		764,209.00		0.00	0.00	0.00	764,209.00	.0%
TOTAL DS-2019 GO BONDS								
764,209.00		764,209.00		0.00	0.00	0.00	764,209.00	.0%
521 DS-2012 GO BOND								
50435212 2012 GO BOND - OP EXP								
50 -12-43-521-02-440900-				PRINCIPAL PAYMENTS				
755,000.00		755,000.00		755,000.00	0.00	0.00	0.00	100.0%
50 -12-43-521-02-441000-				INTEREST PAYMENT				
9,438.00		9,438.00		9,437.50	0.00	0.00	0.50	100.0%
50 -12-43-521-02-441100-				FISCAL FEES				
500.00		500.00		500.00	0.00	0.00	0.00	100.0%
TOTAL 2012 GO BOND - OP EXP								
764,938.00		764,938.00		764,937.50	0.00	0.00	0.50	100.0%
TOTAL DS-2012 GO BOND								
764,938.00		764,938.00		764,937.50	0.00	0.00	0.50	100.0%
TOTAL DEBT FUND								
2,312,147.00		2,312,147.00		1,361,187.50	0.00	0.00	950,959.50	58.9%
TOTAL EXPENSES								
2,312,147.00		2,312,147.00		1,361,187.50	0.00	0.00	950,959.50	

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ACCOUNTS FOR: 58		LIBRARY CAPITAL						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
582 LIBRARY CAPITAL PROJECTS								
58595826 LIBRARY CAPITAL PROJECTS								
58	-10-59-582-06-451500-			OFFICE EQUIPMENT				
	50,000.00	50,000.00		296,592.91	0.00	450.00	-247,042.91	594.1%
58	-10-59-582-06-451500-FA			OFFICE EQUIPMENT				
	0.00	0.00		11,152.00	0.00	0.00	-11,152.00	100.0%
58	-10-59-582-06-451500-L2401			OFFICE EQUIPMENT				
	425,000.00	425,000.00		35,665.93	33,876.93	132,537.49	256,796.58	39.6%
TOTAL LIBRARY CAPITAL PROJECTS								
	475,000.00	475,000.00		343,410.84	33,876.93	132,987.49	-1,398.33	100.3%
TOTAL LIBRARY CAPITAL PROJECTS								
	475,000.00	475,000.00		343,410.84	33,876.93	132,987.49	-1,398.33	100.3%
TOTAL LIBRARY CAPITAL								
	475,000.00	475,000.00		343,410.84	33,876.93	132,987.49	-1,398.33	100.3%
TOTAL EXPENSES								
	475,000.00	475,000.00		343,410.84	33,876.93	132,987.49	-1,398.33	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 59	LIBRARY TRUST FUNDS						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

591 DPL-CANTONI TRUST

59595912 TRUST CANTONI EXPENSES

59	-14-59-591-05-458000-		BOOKS & PERIODICALS				
	6,000.00	6,000.00	1,050.49	564.90	5,271.79	-322.28	105.4%
	TOTAL TRUST CANTONI EXPENSES						
	6,000.00	6,000.00	1,050.49	564.90	5,271.79	-322.28	105.4%
	TOTAL DPL-CANTONI TRUST						
	6,000.00	6,000.00	1,050.49	564.90	5,271.79	-322.28	105.4%

592 DPL-MEYER TRUST

59595922 TRUST MEYER EXPENSES

59	-14-59-592-02-423903-		MISCELLANEOUS EXPENSE				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
59	-14-59-592-02-428000-		PROFESSIONAL FEES				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
59	-14-59-592-02-431600-		ARCHIVAL SUPPLIES				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
59	-14-59-592-02-448600-		TRANSFER TO LIBRARY FUND				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
59	-14-59-592-02-449900-		SMALL CAPITAL ITEMS				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
59	-14-59-592-02-458000-		BOOK AND PERIODICALS				
	5,000.00	5,000.00	789.70	393.00	0.00	4,210.30	15.8%
	TOTAL TRUST MEYER EXPENSES						
	30,000.00	30,000.00	789.70	393.00	0.00	29,210.30	2.6%
	TOTAL DPL-MEYER TRUST						
	30,000.00	30,000.00	789.70	393.00	0.00	29,210.30	2.6%

594 DPL-MEMORIALS

59595942 TRUST MEMORIAL EXPENSES

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ACCOUNTS FOR: 59		LIBRARY TRUST FUNDS						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
59	-14-59-594-05-458000-		BOOKS & PERIODICALS					
	50,000.00	50,000.00	2,780.37	225.66	7,037.41	40,182.22	19.6%	
	TOTAL TRUST MEMORIAL EXPENSES							
	50,000.00	50,000.00	2,780.37	225.66	7,037.41	40,182.22	19.6%	
	TOTAL DPL-MEMORIALS							
	50,000.00	50,000.00	2,780.37	225.66	7,037.41	40,182.22	19.6%	
	TOTAL LIBRARY TRUST FUNDS							
	86,000.00	86,000.00	4,620.56	1,183.56	12,309.20	69,070.24	19.7%	
	TOTAL EXPENSES							
	86,000.00	86,000.00	4,620.56	1,183.56	12,309.20	69,070.24		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 60		FLEET MAINTENANCE					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
601 FLEET OPERATIONS							
60486011 FLEET-PERSONNEL SERV							
60	-16-48-601-01-409000-		SALARIES				
	563,927.00	563,927.00	207,416.36	50,088.95	0.00	356,510.64	36.8%
60	-16-48-601-01-410100-		OVERTIME				
	9,000.00	9,000.00	6,699.52	222.12	0.00	2,300.48	74.4%
60	-16-48-601-01-410500-		PENSION CONTRIBUTION				
	41,395.00	41,395.00	15,455.83	3,630.30	0.00	25,939.17	37.3%
60	-16-48-601-01-410700-		FICA/MEDICARE				
	43,829.00	43,829.00	15,796.12	3,712.93	0.00	28,032.88	36.0%
60	-16-48-601-01-411100-		LIFE INSURANCE				
	900.00	900.00	156.22	33.63	0.00	743.78	17.4%
60	-16-48-601-01-411200-		MEDICAL INSURANCE				
	197,600.00	197,600.00	65,514.72	14,239.92	0.00	132,085.28	33.2%
60	-16-48-601-01-411500-		SERVICE RECOGNITION				
	2,000.00	2,000.00	548.15	109.63	0.00	1,451.85	27.4%
TOTAL FLEET-PERSONNEL SERV							
	858,651.00	858,651.00	311,586.92	72,037.48	0.00	547,064.08	36.3%
60486012 FLEET- OPERATING EXP							
60	-16-48-601-02-411300-		TO EMPL BENEFITS-UNEMPLOYMENT				
	336.00	336.00	112.00	28.00	0.00	224.00	33.3%
60	-16-48-601-02-420500-		SERV - AUTO BODY REPAIRS				
	60,000.00	60,000.00	21,377.72	0.00	19,971.93	18,650.35	68.9%
60	-16-48-601-02-421200-		SERV - AUTO EQUIPMENT				
	100,000.00	100,000.00	10,829.13	3,794.10	15,264.57	73,906.30	26.1%
60	-16-48-601-02-421400-		SERVICE- OTHER EQUIP				
	15,000.00	15,000.00	9,275.67	0.00	425.00	5,299.33	64.7%
60	-16-48-601-02-421700-		SERV TO MAINT COMM EQUIP				
	4,500.00	4,500.00	0.00	0.00	750.00	3,750.00	16.7%
60	-16-48-601-02-422400-		SERV - SHOP EQUIP				
	5,000.00	5,000.00	965.75	0.00	2,393.40	1,640.85	67.2%
60	-16-48-601-02-422500-		SERV - MOTOR POOL EQUIP				
	6,500.00	6,500.00	6,025.00	0.00	3,450.00	-2,975.00	145.8%
60	-16-48-601-02-422700-		INSPECTION FEES				
	18,500.00	18,500.00	853.00	202.00	4,147.00	13,500.00	27.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 60		FLEET MAINTENANCE						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
60	-16-48-601-02-422800-		HAZARDOUS WASTE MGT					
	3,500.00	3,500.00	319.00	0.00	3,069.00	112.00	96.8%	
60	-16-48-601-02-423000-		GENERAL FUND IT SERVICES					
	10,383.00	10,383.00	3,460.00	865.00	0.00	6,923.00	33.3%	
60	-16-48-601-02-423100-		ELECTRICITY					
	0.00	0.00	9,823.83	2,387.53	0.00	-9,823.83	100.0%	
60	-16-48-601-02-423200-		NATURAL GAS					
	0.00	0.00	4,933.58	1,362.22	0.00	-4,933.58	100.0%	
60	-16-48-601-02-423300-		TELEPHONE					
	0.00	0.00	169.40	42.35	0.00	-169.40	100.0%	
60	-16-48-601-02-423400-		WATER					
	0.00	0.00	1,328.23	349.54	2,371.77	-3,700.00	100.0%	
60	-16-48-601-02-424100-		TRAINING, CONFERENCE & TRAVEL					
	10,000.00	10,000.00	3,500.00	3,350.00	0.00	6,500.00	35.0%	
60	-16-48-601-02-424350-		GENERAL FUND FIXED ALLOCATION					
	90,732.00	90,732.00	30,244.00	7,561.00	0.00	60,488.00	33.3%	
60	-16-48-601-02-424500-		POSTAGE					
	100.00	100.00	17.65	0.00	0.00	82.35	17.7%	
60	-16-48-601-02-424700-		COMPUTER SOFTWARE					
	50,000.00	50,000.00	18,558.75	0.00	0.00	31,441.25	37.1%	
60	-16-48-601-02-425600-		FREIGHT & CARTAGE					
	250.00	250.00	75.00	0.00	0.00	175.00	30.0%	
60	-16-48-601-02-427100-		TEMP AGENCY SERVICES					
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%	
60	-16-48-601-02-427600-		WASHING CARS					
	8,500.00	8,500.00	0.00	0.00	4,000.00	4,500.00	47.1%	
60	-16-48-601-02-428300-		LAUNDRY SERVICES					
	4,000.00	4,000.00	724.66	51.88	3,709.55	-434.21	110.9%	
60	-16-48-601-02-428400-		MEMBERSHIP FEES					
	500.00	500.00	199.00	0.00	0.00	301.00	39.8%	
60	-16-48-601-02-428800-		RENTAL-COPY MACHINE					
	2,000.00	2,000.00	306.95	158.71	0.00	1,693.05	15.3%	
60	-16-48-601-02-430200-		PUBLICATIONS					
	600.00	600.00	0.00	0.00	0.00	600.00	.0%	
60	-16-48-601-02-430800-		PERSONAL PROTECTIVE EQUIPMENT					
	1,400.00	1,400.00	809.98	340.00	400.00	190.02	86.4%	
60	-16-48-601-02-431200-		JANITORIAL SUPPLIES					
	2,000.00	2,000.00	207.15	54.98	445.02	1,347.83	32.6%	
60	-16-48-601-02-433100-		MEDICAL SUPPLIES					
	600.00	600.00	5.50	0.00	257.41	337.09	43.8%	
60	-16-48-601-02-433900-		MATERIAL - AUTO EQUIP					
	2,000.00	2,000.00	0.00	0.00	1,000.00	1,000.00	50.0%	
60	-16-48-601-02-434000-		MINOR EQUIP & TOOLS					
	5,000.00	5,000.00	169.43	6.31	3,330.66	1,499.91	70.0%	

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ACCOUNTS FOR: 60	FLEET MAINTENANCE							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
60 -16-48-601-02-434100-		EMPLOYEE MINOR EQUIP						
1,250.00	1,250.00	109.15	0.00	49.31	1,091.54	12.7%		
60 -16-48-601-02-434500-		OFFICE SUPPLIES						
1,000.00	1,000.00	19.24	5.18	250.00	730.76	26.9%		
60 -16-48-601-02-440900-		PRINCIPAL PAYMENTS						
70,475.00	70,475.00	35,046.35	0.00	0.00	35,428.65	49.7%		
60 -16-48-601-02-441000-		INTEREST PAYMENT						
5,557.00	5,557.00	2,949.14	0.00	0.00	2,607.86	53.1%		
60 -16-48-601-02-441505-		GENERAL FUND - PUBLIC WORKS						
159,710.00	159,710.00	53,236.00	13,309.00	0.00	106,474.00	33.3%		
60 -16-48-601-02-442300-		RISK MANAGEMENT INSURANCE						
53,400.00	53,400.00	17,800.00	4,450.00	0.00	35,600.00	33.3%		
60 -16-48-601-02-444000-		MOTOR VEH LICENSE FEES						
1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%		
60 -16-48-601-02-449900-		SMALL CAPITAL ITEMS						
5,000.00	5,000.00	5,680.00	3,694.80	0.00	-680.00	113.6%		
60 -16-48-601-02-449950-		LARGE CAPITAL ITEMS						
40,000.00	40,000.00	1,014.62	-3,694.80	2,267.50	36,717.88	8.2%		
60 -16-48-601-02-449950-FA		LARGE CAPITAL ITEMS						
0.00	0.00	7,726.59	7,726.59	0.00	-7,726.59	100.0%		
TOTAL FLEET- OPERATING EXP								
743,793.00	743,793.00	247,871.47	46,044.39	67,552.12	428,369.41	42.4%		
TOTAL FLEET OPERATIONS								
1,602,444.00	1,602,444.00	559,458.39	118,081.87	67,552.12	975,433.49	39.1%		

602 FLEET INVENTORY

60486022 FLEET INVENTORY EXPENSE

60 -16-48-602-02-437900-		SUPPLIES-INVENTORY						
25,000.00	25,000.00	3,573.62	515.41	16,031.03	5,395.35	78.4%		
60 -16-48-602-02-438000-		ANTIFREEZE-INVENTORY						
4,000.00	4,000.00	0.00	0.00	1,159.29	2,840.71	29.0%		
60 -16-48-602-02-438100-		DIESEL FUEL-INVENTORY						
350,000.00	350,000.00	67,251.19	21,309.15	21,730.50	261,018.31	25.4%		
60 -16-48-602-02-438200-		PARTS-INVENTORY						
400,000.00	400,000.00	86,843.23	28,628.25	203,300.94	109,855.83	72.5%		
60 -16-48-602-02-438300-		GASOLINE-INVENTORY						
456,000.00	456,000.00	60,194.64	0.00	73,613.23	322,192.13	29.3%		

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 60	FLEET MAINTENANCE							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
60 -16-48-602-02-438400-		LUBRICANTS-INVENTORY						
70,000.00	70,000.00	15,899.85	2,679.29	18,596.93	35,503.22	49.3%		
60 -16-48-602-02-438500-		TIRES-INVENTORY						
50,000.00	50,000.00	10,576.14	0.00	12,366.68	27,057.18	45.9%		
60 -16-48-602-02-438700-		BROOMS-INVENTORY						
40,000.00	40,000.00	3,930.04	0.00	14,591.17	21,478.79	46.3%		
60 -16-48-602-02-438900-		PROPANE-INVENTORY						
7,500.00	7,500.00	991.51	95.00	4,208.49	2,300.00	69.3%		
TOTAL FLEET INVENTORY EXPENSE								
1,402,500.00	1,402,500.00	249,260.22	53,227.10	365,598.26	787,641.52	43.8%		
TOTAL FLEET INVENTORY								
1,402,500.00	1,402,500.00	249,260.22	53,227.10	365,598.26	787,641.52	43.8%		
TOTAL FLEET MAINTENANCE								
3,004,944.00	3,004,944.00	808,718.61	171,308.97	433,150.38	1,763,075.01	41.3%		
TOTAL EXPENSES								
3,004,944.00	3,004,944.00	808,718.61	171,308.97	433,150.38	1,763,075.01			

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ACCOUNTS FOR: 61		EQUIPMENT REPLACEMENT					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
610 EQUIPMENT REPLACEMENT							
61436105 EQUIPMENT REPLACEMENT							
61	-16-43-610-05-455100-		LEASE PAYMENTS				
	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	100.0%
	TOTAL EQUIPMENT REPLACEMENT						
	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	100.0%
	TOTAL EQUIPMENT REPLACEMENT						
	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	100.0%
611 POLICE CAPITAL							
61436115 POLICE CAPITAL							
61	-16-43-611-05-440900-		PRINCIPAL PAYMENTS				
	56,531.24	56,531.24	0.00	0.00	0.00	56,531.24	.0%
61	-16-43-611-05-441000-		INTEREST PAYMENT				
	3,638.00	3,638.00	0.00	0.00	0.00	3,638.00	.0%
61	-16-43-611-05-451000-		AUTOMOTIVE EQUIPMENT				
	535,000.00	535,000.00	0.00	0.00	0.00	535,000.00	.0%
61	-16-43-611-05-451000-FA		AUTOMOTIVE EQUIPMENT				
	0.00	0.00	70,769.68	0.00	0.00	-70,769.68	100.0%
61	-16-43-611-05-455200-		VEHICLE LEASE PAYMENT				
	25,467.31	25,467.31	8,031.63	2,275.03	34,125.45	-16,689.77	165.5%
	TOTAL POLICE CAPITAL						
	620,636.55	620,636.55	78,801.31	2,275.03	34,125.45	507,709.79	18.2%
	TOTAL POLICE CAPITAL						
	620,636.55	620,636.55	78,801.31	2,275.03	34,125.45	507,709.79	18.2%
612 FIRE CAPITAL							
61436125 FIRE CAPITAL							
61	-16-43-612-05-440900-		PRINCIPAL PAYMENTS				
	376,162.00	376,162.00	105,809.83	0.00	0.00	270,352.17	28.1%

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ACCOUNTS FOR: 61		EQUIPMENT REPLACEMENT		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
61	-16-43-612-05-441000-			INTEREST PAYMENT				
	30,159.00	30,159.00		8,772.65	0.00	0.00	21,386.35	29.1%
61	-16-43-612-05-451000-FA			AUTOMOTIVE EQUIPMENT				
	0.00	0.00		0.00	0.00	2,325,000.00	-2,325,000.00	100.0%
TOTAL FIRE CAPITAL								
	406,321.00	406,321.00		114,582.48	0.00	2,325,000.00	-2,033,261.48	600.4%
TOTAL FIRE CAPITAL								
	406,321.00	406,321.00		114,582.48	0.00	2,325,000.00	-2,033,261.48	600.4%
613 PUBLIC WORKS CAPITAL								
61436135 PUBLIC WORKS CAPITAL								
61	-16-43-613-05-440900-			PRINCIPAL PAYMENTS				
	42,911.00	42,911.00		21,347.58	0.00	0.00	21,563.42	49.7%
61	-16-43-613-05-441000-			INTEREST PAYMENT				
	3,325.00	3,325.00		1,769.92	0.00	0.00	1,555.08	53.2%
61	-16-43-613-05-451000-			AUTOMOTIVE EQUIPMENT				
	1,514,000.00	1,514,000.00		234,494.00	-24,851.00	0.00	1,279,506.00	15.5%
61	-16-43-613-05-451000-FA			AUTOMOTIVE EQUIPMENT				
	0.00	0.00		878,390.25	509,322.00	1,248,625.42	-2,127,015.67	100.0%
61	-16-43-613-05-452000-FA			OTHER EQUIPMENT				
	0.00	0.00		23,909.00	0.00	0.00	-23,909.00	100.0%
TOTAL PUBLIC WORKS CAPITAL								
	1,560,236.00	1,560,236.00		1,159,910.75	484,471.00	1,248,625.42	-848,300.17	154.4%
TOTAL PUBLIC WORKS CAPITAL								
	1,560,236.00	1,560,236.00		1,159,910.75	484,471.00	1,248,625.42	-848,300.17	154.4%
614 PLANNING CAPITAL								
61436155 PLANNING CAPITAL								
61	-16-43-614-05-451000-			AUTOMOTIVE EQUIPMENT				
	100,000.00	100,000.00		0.00	0.00	0.00	100,000.00	.0%

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ACCOUNTS FOR: 61		EQUIPMENT REPLACEMENT						
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
TOTAL PLANNING CAPITAL								
100,000.00		100,000.00	0.00	0.00	0.00	100,000.00	.0%	
TOTAL PLANNING CAPITAL								
100,000.00		100,000.00	0.00	0.00	0.00	100,000.00	.0%	
TOTAL EQUIPMENT REPLACEMENT								
2,742,193.55		2,742,193.55	1,353,294.54	486,746.03	3,662,750.87	-2,273,851.86	182.9%	
TOTAL EXPENSES								
2,742,193.55		2,742,193.55	1,353,294.54	486,746.03	3,662,750.87	-2,273,851.86		

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ACCOUNTS FOR: 64		RISK MANAGEMENT FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
641 RISK MANAGEMENT							
64436412 RISK MGMT - OPERATING EXP							
64	-16-43-641-02-423000-		GENERAL FUND IT SERVICES				
	5,286.00	5,286.00	1,764.00	441.00	0.00	3,522.00	33.4%
64	-16-43-641-02-424000-		TRAINING SCHOOL EXPENSES				
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
64	-16-43-641-02-424100-		CONFERENCES & TRAVEL				
	0.00	0.00	1,637.36	1,637.36	0.00	-1,637.36	100.0%
64	-16-43-641-02-424350-		GENERAL FUND FIXED ALLOCATION				
	90,384.00	90,384.00	30,128.00	7,532.00	0.00	60,256.00	33.3%
64	-16-43-641-02-424500-		POSTAGE				
	0.00	0.00	3.89	3.89	0.00	-3.89	100.0%
64	-16-43-641-02-424600-		LEGAL SERVICES				
	131,230.00	131,230.00	27,804.13	8,725.85	0.00	103,425.87	21.2%
64	-16-43-641-02-426500-		MEDICAL EXPENSES				
	15,000.00	15,000.00	2,945.00	75.00	10,170.00	1,885.00	87.4%
64	-16-43-641-02-428000-		PROFESSIONAL SERVICES				
	5,500.00	5,500.00	1,500.00	0.00	0.00	4,000.00	27.3%
64	-16-43-641-02-428400-		MEMBERSHIP FEES				
	500.00	500.00	0.00	0.00	0.00	500.00	.0%
64	-16-43-641-02-428800-		RENTAL-COPY MACHINE				
	1,000.00	1,000.00	1,018.98	447.38	0.00	-18.98	101.9%
64	-16-43-641-02-434600-		SAFETY PROGRAM				
	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	.0%
64	-16-43-641-02-441509-		GEN FUND RISK & EE BENEFIT				
	169,800.00	169,800.00	56,600.00	14,150.00	0.00	113,200.00	33.3%
64	-16-43-641-02-442500-		SURETY BONDS				
	7,000.00	7,000.00	980.00	75.00	0.00	6,020.00	14.0%
TOTAL RISK MGMT - OPERATING EXP							
	441,700.00	441,700.00	124,381.36	33,087.48	10,170.00	307,148.64	30.5%
TOTAL RISK MANAGEMENT							
	441,700.00	441,700.00	124,381.36	33,087.48	10,170.00	307,148.64	30.5%

642 WORKER'S COMPENSATION**64436422 WORKER'S COMP - OPERATING EXP**

64	-16-43-642-02-428000-		PROFESSIONAL SERVICES				
	24,000.00	24,000.00	0.00	0.00	0.00	24,000.00	.0%

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FOR 2025 04

ACCOUNTS FOR: 64		RISK MANAGEMENT FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
64	-16-43-642-02-440100-			CLAIMS				
	850,000.00	850,000.00		204,763.78	137,749.80	0.00	645,236.22	24.1%
64	-16-43-642-02-440125-			SETTLEMENTS				
	450,000.00	450,000.00		334.00	0.00	0.00	449,666.00	.1%
64	-16-43-642-02-442400-			INSURANCE PREMIUMS				
	239,165.00	239,165.00		0.00	0.00	0.00	239,165.00	.0%
TOTAL WORKER'S COMP - OPERATING E								
	1,563,165.00	1,563,165.00		205,097.78	137,749.80	0.00	1,358,067.22	13.1%
TOTAL WORKER'S COMPENSATION								
	1,563,165.00	1,563,165.00		205,097.78	137,749.80	0.00	1,358,067.22	13.1%
643 LIABILITY PROPERTY & CASUALTY								
64436432 LIABILITY PROP & CASUALTY OP EXP								
64	-16-43-643-02-428000-			PROFESSIONAL SERVICES				
	90,000.00	90,000.00		11,528.00	5,764.00	0.00	78,472.00	12.8%
64	-16-43-643-02-440100-			CLAIMS				
	75,000.00	75,000.00		36,872.11	0.00	0.00	38,127.89	49.2%
64	-16-43-643-02-442400-			INSURANCE PREMIUMS				
	1,567,411.00	1,567,411.00		0.00	0.00	0.00	1,567,411.00	.0%
TOTAL LIABILITY PROP & CASUALTY OP								
	1,732,411.00	1,732,411.00		48,400.11	5,764.00	0.00	1,684,010.89	2.8%
TOTAL LIABILITY PROPERTY & CASUAL								
	1,732,411.00	1,732,411.00		48,400.11	5,764.00	0.00	1,684,010.89	2.8%
TOTAL RISK MANAGEMENT FUND								
	3,737,276.00	3,737,276.00		377,879.25	176,601.28	10,170.00	3,349,226.75	10.4%
TOTAL EXPENSES								
	3,737,276.00	3,737,276.00		377,879.25	176,601.28	10,170.00	3,349,226.75	

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ACCOUNTS FOR: 65		BENEFIT INSURANCE FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
651 MEDICAL INSURANCE								
65436512 MEDICAL - OPERATING EXP								
65	-16-43-651-02-400006-			FSA MED/DEP CARE CLAIMS				
	250,000.00	250,000.00		86,574.78	20,177.24	0.00	163,425.22	34.6%
65	-16-43-651-02-400014-			AFLAC INSURANCE				
	30,000.00	30,000.00		7,286.40	2,330.81	22,900.43	-186.83	100.6%
65	-16-43-651-02-400015-			GLOBE LIFE INSURANCE				
	46,000.00	46,000.00		16,595.34	1,894.41	31,295.07	-1,890.41	104.1%
65	-16-43-651-02-424100-			TRAINING & TRAVEL				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%
65	-16-43-651-02-424350-			GENERAL FUND FIXED ALLOCATION				
	365,300.00	365,300.00		121,724.00	30,431.00	0.00	243,576.00	33.3%
65	-16-43-651-02-428000-			PROFESSIONAL SERVICES				
	405,000.00	405,000.00		1,011,238.83	32,939.50	0.00	-606,238.83	249.7%
65	-16-43-651-02-429000-			FSA ADMIN EXPENDITURES				
	6,000.00	6,000.00		1,834.00	451.50	3,866.00	300.00	95.0%
65	-16-43-651-02-429400-			PPO ACCESS				
	72,000.00	72,000.00		27,452.62	6,724.82	0.00	44,547.38	38.1%
65	-16-43-651-02-429900-			CONTRACTUAL SERVICES				
	16,000.00	16,000.00		5,225.60	1,306.40	9,774.40	1,000.00	93.8%
65	-16-43-651-02-440100-			CLAIMS				
	11,000,000.00	11,000,000.00		3,076,038.16	889,013.50	0.00	7,923,961.84	28.0%
65	-16-43-651-02-440150-			MEMBER REWARDS				
	6,000.00	6,000.00		1,470.00	0.00	4,530.00	0.00	100.0%
65	-16-43-651-02-441509-			GEN FUND RISK & EE BENEFIT				
	111,372.00	111,372.00		37,124.00	9,281.00	0.00	74,248.00	33.3%
65	-16-43-651-02-441900-			DENTAL INSURANCE PREMIUMS				
	432,000.00	432,000.00		111,767.83	36,820.10	0.00	320,232.17	25.9%
65	-16-43-651-02-441901-			VISION INSURANCE PREMIUM				
	55,200.00	55,200.00		15,726.75	7,833.99	0.00	39,473.25	28.5%
65	-16-43-651-02-442200-			LIFE INSURANCE PREM				
	135,000.00	135,000.00		53,705.11	25,004.72	6,624.00	74,670.89	44.7%
65	-16-43-651-02-442400-			INSURANCE PREMIUMS				
	1,337,000.00	1,337,000.00		378,837.14	146,119.95	0.00	958,162.86	28.3%
65	-16-43-651-02-446700-			WELLNESS PROGRAM				
	85,000.00	85,000.00		25,802.08	6,497.08	0.00	59,197.92	30.4%
TOTAL MEDICAL - OPERATING EXP								
	14,354,872.00	14,354,872.00		4,978,402.64	1,216,826.02	78,989.90	9,297,479.46	35.2%
TOTAL MEDICAL INSURANCE								
	14,354,872.00	14,354,872.00		4,978,402.64	1,216,826.02	78,989.90	9,297,479.46	35.2%

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 65		BENEFIT INSURANCE FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED					
ORIGINAL APPROP		REVISED BUDGET											
653 UNEMPLOYMENT INSURANCE													
65436532 UNEMPLOYMENT OP EXP													
65	-16-43-653-02-440100-			CLAIMS									
	15,000.00	15,000.00		7,914.00	0.00	0.00	7,086.00	52.8%					
	TOTAL UNEMPLOYMENT OP EXP												
	15,000.00	15,000.00		7,914.00	0.00	0.00	7,086.00	52.8%					
	TOTAL UNEMPLOYMENT INSURANCE												
	15,000.00	15,000.00		7,914.00	0.00	0.00	7,086.00	52.8%					
655 ONSITE HEALTH CLINIC													
65436552 ONSITE HEALTH CLINIC EXPENSES													
65	-16-43-655-02-428060-			JANITORIAL SERVICES									
	20,000.00	20,000.00		0.00	0.00	0.00	20,000.00	.0%					
65	-16-43-655-02-429900-			CLINIC OPERATIONS									
	800,000.00	800,000.00		291,091.58	0.00	0.00	508,908.42	36.4%					
65	-16-43-655-02-431200-			JANITORIAL SUPPLIES									
	500.00	500.00		158.13	0.00	0.00	341.87	31.6%					
65	-16-43-655-02-450200-			BUILDINGS									
	5,000.00	5,000.00		0.00	0.00	0.00	5,000.00	.0%					
	TOTAL ONSITE HEALTH CLINIC EXPENS												
	825,500.00	825,500.00		291,249.71	0.00	0.00	534,250.29	35.3%					
	TOTAL ONSITE HEALTH CLINIC												
	825,500.00	825,500.00		291,249.71	0.00	0.00	534,250.29	35.3%					
	TOTAL BENEFIT INSURANCE FUND												
	15,195,372.00	15,195,372.00		5,277,566.35	1,216,826.02	78,989.90	9,838,815.75	35.3%					
	TOTAL EXPENSES												
	15,195,372.00	15,195,372.00		5,277,566.35	1,216,826.02	78,989.90	9,838,815.75						

YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
701 MT-OPERATIONS								
70417011 MT ADMIN - PERSONNEL SVC								
70	-18-41-701-01-409000-			SALARIES				
	807,521.00	807,521.00		272,423.41	58,208.60	0.00	535,097.59	33.7%
70	-18-41-701-01-410100-			OVERTIME				
	100,000.00	100,000.00		32,589.13	7,448.16	0.00	67,410.87	32.6%
70	-18-41-701-01-410500-			PENSION CONTRIBUTION				
	65,347.00	65,347.00		21,961.70	4,727.32	0.00	43,385.30	33.6%
70	-18-41-701-01-410700-			FICA/MEDICARE				
	69,431.00	69,431.00		22,701.68	4,874.59	0.00	46,729.32	32.7%
70	-18-41-701-01-411100-			LIFE INSURANCE				
	1,600.00	1,600.00		340.70	66.18	0.00	1,259.30	21.3%
70	-18-41-701-01-411200-			MEDICAL INSURANCE				
	296,400.00	296,400.00		93,100.58	19,950.58	0.00	203,299.42	31.4%
70	-18-41-701-01-411300-			UNEMPLOYMENT COMP				
	468.00	468.00		0.00	0.00	0.00	468.00	.0%
70	-18-41-701-01-411500-			SERVICE RECOGNITION				
	80.00	80.00		80.00	0.00	0.00	0.00	100.0%
TOTAL MT ADMIN - PERSONNEL SVC								
	1,340,847.00	1,340,847.00		443,197.20	95,275.43	0.00	897,649.80	33.1%
70417012 MASS TRANSIT - OPERATING EXP								
70	-18-41-701-02-411300-			TO EMPL BENEFITS-UNEMPLOYMENT				
	85.00	85.00		156.00	39.00	0.00	-71.00	183.5%
70	-18-41-701-02-420100-			ADVERTISING				
	10,000.00	10,000.00		1,713.16	374.51	0.00	8,286.84	17.1%
70	-18-41-701-02-420200-			PRINTING AND BINDING				
	25,000.00	25,000.00		6,078.05	6,053.55	0.00	18,921.95	24.3%
70	-18-41-701-02-421000-			SERVICE TO MAINT BUILDINGS				
	175,000.00	175,000.00		43,814.22	10,927.47	55,435.56	75,750.22	56.7%
70	-18-41-701-02-421300-			SERV-OFFICE EQUIPMENT				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
70	-18-41-701-02-421400-			SERVICE-OTHER EQUIP				
	5,500.00	5,500.00		25.00	0.00	0.00	5,475.00	.5%
70	-18-41-701-02-421700-			SERV TO MAINT COMM EQUIP				
	15,000.00	15,000.00		5,548.00	399.00	28,795.00	-19,343.00	229.0%

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ACCOUNTS FOR: 70	TRANSPORTATION SERVICES							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
70 -18-41-701-02-422400-		SERVICE-SHOP EQUIP						
3,500.00	3,500.00	2,215.59	2,189.63	0.00	1,284.41	63.3%		
70 -18-41-701-02-422700-		INSPECTION FEES						
5,000.00	5,000.00	1,350.00	270.00	2,650.00	1,000.00	80.0%		
70 -18-41-701-02-423000-		GENERAL FUND IT SERVICES						
99,110.00	99,110.00	33,036.00	8,259.00	0.00	66,074.00	33.3%		
70 -18-41-701-02-423100-		ELECTRICITY						
50,000.00	50,000.00	12,408.92	2,566.38	907.83	36,683.25	26.6%		
70 -18-41-701-02-423200-		NATURAL GAS						
35,000.00	35,000.00	16,806.97	3,999.30	0.00	18,193.03	48.0%		
70 -18-41-701-02-423300-		TELEPHONE						
15,000.00	15,000.00	6,110.32	1,556.98	10,658.92	-1,769.24	111.8%		
70 -18-41-701-02-423400-		WATER						
10,000.00	10,000.00	3,247.78	1,237.25	7,752.22	-1,000.00	110.0%		
70 -18-41-701-02-423800-		AUDITING SERVICES						
9,000.00	9,000.00	0.00	0.00	25,000.00	-16,000.00	277.8%		
70 -18-41-701-02-423901-		BANKING SERVICE CHARGES						
1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%		
70 -18-41-701-02-423902-		CREDIT CARD FEES						
1,000.00	1,000.00	12.31	12.31	0.00	987.69	1.2%		
70 -18-41-701-02-423903-		MISCELLANEOUS EXPENSE						
0.00	0.00	561.42	0.00	20,000.00	-20,561.42	100.0%		
70 -18-41-701-02-424000-		TRAINING SCHOOL EXPENSES						
10,000.00	10,000.00	2,676.00	0.00	0.00	7,324.00	26.8%		
70 -18-41-701-02-424100-		CONFERENCES & TRAVEL						
10,000.00	10,000.00	3,595.70	1,572.87	0.00	6,404.30	36.0%		
70 -18-41-701-02-424350-		GENERAL FUND FIXED ALLOCATION						
324,300.00	324,300.00	108,100.00	27,025.00	0.00	216,200.00	33.3%		
70 -18-41-701-02-424500-		POSTAGE						
1,200.00	1,200.00	492.20	185.82	0.00	707.80	41.0%		
70 -18-41-701-02-424650-		SECURITY						
60,000.00	60,000.00	10,742.74	1,863.00	39,257.26	10,000.00	83.3%		
70 -18-41-701-02-424700-		COMPUTER SOFTWARE						
135,000.00	135,000.00	19,612.86	12,817.76	968.90	114,418.24	15.2%		
70 -18-41-701-02-425600-		FREIGHT & CARTAGE						
1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	.0%		
70 -18-41-701-02-427700-		SERV - REVENUE EQUIPMENT						
100,000.00	100,000.00	4,886.09	960.00	18,500.00	76,613.91	23.4%		
70 -18-41-701-02-428000-		PROFESSIONAL SERVICES						
1,515,000.00	1,515,000.00	17,916.18	8,051.64	80,440.44	1,416,643.38	6.5%		
70 -18-41-701-02-428000-T2301		PROFESSIONAL SERVICES						
0.00	0.00	0.00	0.00	4,800.29	-4,800.29	100.0%		
70 -18-41-701-02-428060-		JANITORIAL SERVICES						
150,000.00	150,000.00	52,391.53	16,481.95	97,608.47	0.00	100.0%		

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ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
70	-18-41-701-02-428300-			UNIFORMS				
	10,000.00	10,000.00		3,604.66	632.23	5,805.29	590.05	94.1%
70	-18-41-701-02-428400-			MEMBERSHIP FEES				
	18,150.00	18,150.00		50.00	0.00	2,696.00	15,404.00	15.1%
70	-18-41-701-02-428800-			RENTAL - COPY MACHINE				
	6,200.00	6,200.00		2,050.39	1,101.15	0.00	4,149.61	33.1%
70	-18-41-701-02-429900-			CONTRACTUAL SERVICES				
	11,400,000.00	11,400,000.00		-487,993.10	2,690.75	0.00	11,887,993.10	-4.3%
70	-18-41-701-02-429900-TFR			FIXED ROUTE VARIABLE HOURS				
	0.00	0.00		1,624,269.92	442,794.24	0.00	-1,624,269.92	100.0%
70	-18-41-701-02-429900-TMF			MONTHLY FIXED FEE				
	0.00	0.00		1,053,568.40	214,006.08	0.00	-1,053,568.40	100.0%
70	-18-41-701-02-429900-TPT			PARATRANSIT VARIABLE HOURS				
	0.00	0.00		128,844.31	30,683.41	0.00	-128,844.31	100.0%
70	-18-41-701-02-430400-			UNIFORMS/CLOTHING				
	10,000.00	10,000.00		398.69	207.56	0.00	9,601.31	4.0%
70	-18-41-701-02-431000-			GASOLINE				
	565,000.00	565,000.00		154,529.42	58,667.81	70,385.11	340,085.47	39.8%
70	-18-41-701-02-431100-			LUBRICANTS				
	15,000.00	15,000.00		4,787.14	1,482.64	1,712.86	8,500.00	43.3%
70	-18-41-701-02-431200-			JANITORIAL SUPPLIES				
	20,000.00	20,000.00		5,261.50	2,198.82	132.99	14,605.51	27.0%
70	-18-41-701-02-431300-			ANTIFREEZE				
	5,000.00	5,000.00		120.60	0.00	2,379.40	2,500.00	50.0%
70	-18-41-701-02-431400-			CLEANING - REV EQUIP				
	1,500.00	1,500.00		59.32	59.32	287.45	1,153.23	23.1%
70	-18-41-701-02-431700-			TIRES AND TUBES				
	50,000.00	50,000.00		14,275.75	0.00	28,924.25	6,800.00	86.4%
70	-18-41-701-02-432000-			MATERIAL - BUILDINGS				
	120,000.00	120,000.00		4,633.24	686.11	2,199.97	113,166.79	5.7%
70	-18-41-701-02-432800-			MATERIAL - EQUIPMENT				
	5,500.00	5,500.00		1,351.32	868.82	493.68	3,655.00	33.5%
70	-18-41-701-02-433410-			MATERIAL - NON REV VEH				
	8,000.00	8,000.00		2,816.73	196.13	2,955.27	2,228.00	72.2%
70	-18-41-701-02-434000-			MINOR EQUIP & TOOLS				
	1,200.00	1,200.00		136.78	136.78	0.00	1,063.22	11.4%
70	-18-41-701-02-434200-			MATERIAL - SHOP EQUIP				
	6,000.00	6,000.00		3,587.03	90.97	1,737.23	675.74	88.7%
70	-18-41-701-02-434300-			MATERIAL - REVENUE EQUIP				
	225,000.00	225,000.00		49,877.95	11,723.51	214,574.28	-39,452.23	117.5%
70	-18-41-701-02-434500-			OFFICE SUPPLIES				
	7,500.00	7,500.00		456.79	42.46	515.48	6,527.73	13.0%
70	-18-41-701-02-436100-			OIL				
	25,000.00	25,000.00		488.57	0.00	19,511.43	5,000.00	80.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
70	-18-41-701-02-440900-			PRINCIPAL PAYMENTS				
	14,319.00	14,319.00		7,120.45	0.00	0.00	7,198.55	49.7%
70	-18-41-701-02-441000-			INTEREST PAYMENT				
	1,129.00	1,129.00		599.18	0.00	0.00	529.82	53.1%
70	-18-41-701-02-444000-			MOTOR VEHICLE LICENSE FEES				
	5,000.00	5,000.00		4,661.01	3,384.00	0.00	338.99	93.2%
70	-18-41-701-02-449900-			SMALL CAPITAL ITEMS				
	20,000.00	20,000.00		744.70	744.70	0.00	19,255.30	3.7%
TOTAL MASS TRANSIT - OPERATING EX								
	15,305,893.00	15,305,893.00		2,933,797.79	879,239.91	747,085.58	11,625,009.63	24.0%
TOTAL MT-OPERATIONS								
	16,646,740.00	16,646,740.00		3,376,994.99	974,515.34	747,085.58	12,522,659.43	24.8%
704 MT-INSURANCE								
70417042 MT INSURANCE - OPERATING EXP								
70	-18-41-704-02-442300-			RISK MANAGEMENT INSURANCE				
	44,772.00	44,772.00		14,924.00	3,731.00	0.00	29,848.00	33.3%
TOTAL MT INSURANCE - OPERATING								
	44,772.00	44,772.00		14,924.00	3,731.00	0.00	29,848.00	33.3%
TOTAL MT-INSURANCE								
	44,772.00	44,772.00		14,924.00	3,731.00	0.00	29,848.00	33.3%
705 MT-CAPITAL								
70417055 MT CAPITAL - EXPENSES								
70	-18-41-705-05-423903-CV19			COVID-19				
	350,000.00	350,000.00		0.00	0.00	0.00	350,000.00	.0%
70	-18-41-705-05-450300-			IMPROVEMENTS				
	6,000,000.00	6,000,000.00		0.00	0.00	4,615.00	5,995,385.00	.1%
70	-18-41-705-05-451000-			AUTOMOTIVE EQUIPMENT				
	5,200,000.00	5,200,000.00		649.25	0.00	0.00	5,199,350.75	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
70	-18-41-705-05-451000-FA		0.00					
			0.00	85,343.75	0.00	306,583.00	-391,926.75	100.0%
70	-18-41-705-05-452000-							
	2,400,000.00	2,400,000.00		11,407.02	0.00	11,407.01	2,377,185.97	1.0%
	TOTAL MT CAPITAL - EXPENSES							
	13,950,000.00	13,950,000.00		97,400.02	0.00	322,605.01	13,529,994.97	3.0%
	TOTAL MT-CAPITAL							
	13,950,000.00	13,950,000.00		97,400.02	0.00	322,605.01	13,529,994.97	3.0%

706 LOCAL TRANSPORTATION SERVICES

70417062 LOCAL TRANSPORT SERV - OP EXP

70	-18-41-706-02-428000-							
	300,000.00	300,000.00		72,976.60	12,200.00	227,800.00	-776.60	100.3%
70	-18-41-706-02-449900-							
	20,000.00	20,000.00		0.00	0.00	0.00	20,000.00	.0%
	TOTAL LOCAL TRANSPORT SERV - OP E							
	320,000.00	320,000.00		72,976.60	12,200.00	227,800.00	19,223.40	94.0%
	TOTAL LOCAL TRANSPORTATION SERVICE							
	320,000.00	320,000.00		72,976.60	12,200.00	227,800.00	19,223.40	94.0%

707 FACILITIES SERVICES

70417071 FACILITIES SERV - PERSONNEL SV

70	-18-41-707-01-409000-							
	143,850.00	143,850.00		30,084.92	6,720.00	0.00	113,765.08	20.9%
70	-18-41-707-01-410500-							
	10,359.00	10,359.00		2,166.12	483.84	0.00	8,192.88	20.9%
70	-18-41-707-01-410700-							
	11,006.00	11,006.00		2,229.44	495.84	0.00	8,776.56	20.3%
70	-18-41-707-01-411100-							
	300.00	300.00		64.73	13.82	0.00	235.27	21.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 70		TRANSPORTATION SERVICES		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
70	-18-41-707-01-411200-			MEDICAL INSURANCE				
	49,400.00	49,400.00		8,550.00	1,900.00	0.00	40,850.00	17.3%
70	-18-41-707-01-411500-			SERVICE RECOGNITION				
	20.00	20.00		0.00	0.00	0.00	20.00	.0%
TOTAL FACILITIES SERV - PERSONNEL								
	214,935.00	214,935.00		43,095.21	9,613.50	0.00	171,839.79	20.1%
70417072 FACILITIES SERV - OP EXP								
70	-18-41-707-02-421000-			SERVICE TO MAINT BUILDINGS				
	175,000.00	175,000.00		0.00	0.00	0.00	175,000.00	.0%
70	-18-41-707-02-421400-			SERVICE-OTHER EQUIP				
	6,000.00	6,000.00		0.00	0.00	0.00	6,000.00	.0%
70	-18-41-707-02-430400-			UNIFORMS/CLOTHING				
	500.00	500.00		0.00	0.00	0.00	500.00	.0%
70	-18-41-707-02-434000-			MINOR EQUIP & TOOLS				
	5,000.00	5,000.00		320.81	0.00	0.00	4,679.19	6.4%
70	-18-41-707-02-449900-			SMALL CAPITAL ITEMS				
	10,000.00	10,000.00		0.00	0.00	0.00	10,000.00	.0%
TOTAL FACILITIES SERV - OP EXP								
	196,500.00	196,500.00		320.81	0.00	0.00	196,179.19	.2%
TOTAL FACILITIES SERVICES								
	411,435.00	411,435.00		43,416.02	9,613.50	0.00	368,018.98	10.6%
TOTAL TRANSPORTATION SERVICES								
	31,372,947.00	31,372,947.00		3,605,711.63	1,000,059.84	1,297,490.59	26,469,744.78	15.6%
TOTAL EXPENSES								
	31,372,947.00	31,372,947.00		3,605,711.63	1,000,059.84	1,297,490.59	26,469,744.78	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 77		FIBER OPTICS						
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
770 FIBER OPTICS								
77417702 FIBER OPTICS - OPERATING EXP								
77	-18-41-770-02-421701-			NETWORK INFRASTRUCTURE MAINT				
	45,000.00	45,000.00		8,505.84	5,505.84	2,579.64	33,914.52	24.6%
77	-18-41-770-02-421702-			FIBER SERVICES				
	72,000.00	72,000.00		15,000.00	6,000.00	24,000.00	33,000.00	54.2%
77	-18-41-770-02-424350-			GENERAL FUND FIXED ALLOCATION				
	25,000.00	25,000.00		8,332.00	2,083.00	0.00	16,668.00	33.3%
77	-18-41-770-02-428000-			PROFESSIONAL SERVICES				
	20,000.00	20,000.00		0.00	0.00	0.00	20,000.00	.0%
77	-18-41-770-02-449900-			SMALL CAPITAL ITEMS				
	10,000.00	10,000.00		1,410.00	0.00	0.00	8,590.00	14.1%
	TOTAL FIBER OPTICS - OPERATING EXP							
	172,000.00	172,000.00		33,247.84	13,588.84	26,579.64	112,172.52	34.8%
	TOTAL FIBER OPTICS							
	172,000.00	172,000.00		33,247.84	13,588.84	26,579.64	112,172.52	34.8%
771 FIBER OPTICS CAPITAL ARP								
77417715 FIBER OPTICS CAPITAL ARP								
77	-10-41-771-05-450400-			INFRASTRUCTURE				
	634,867.00	634,867.00		0.00	0.00	612,500.00	22,367.00	96.5%
	TOTAL FIBER OPTICS CAPITAL ARP							
	634,867.00	634,867.00		0.00	0.00	612,500.00	22,367.00	96.5%
	TOTAL FIBER OPTICS CAPITAL ARP							
	634,867.00	634,867.00		0.00	0.00	612,500.00	22,367.00	96.5%
	TOTAL FIBER OPTICS							
	806,867.00	806,867.00		33,247.84	13,588.84	639,079.64	134,539.52	83.3%
	TOTAL EXPENSES							
	806,867.00	806,867.00		33,247.84	13,588.84	639,079.64	134,539.52	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 78	STORM WATER FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	

780 STORM WATER PROJECTS

78487802 STORM WATER - OP EXPENSES

78	-18-48-780-02-422000-		SERV - PUMPING STATIONS				
	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	.0%
78	-18-48-780-02-423000-		GENERAL FUND IT SERVICES				
	31,338.00	31,338.00	10,448.00	2,612.00	0.00	20,890.00	33.3%
78	-18-48-780-02-424350-		GENERAL FUND FIXED ALLOCATION				
	52,944.00	52,944.00	17,648.00	4,412.00	0.00	35,296.00	33.3%
78	-18-48-780-02-424700-		COMPUTER SOFTWARE				
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%
78	-18-48-780-02-426400-		LANDFILL SERVICES				
	100,000.00	100,000.00	64,992.41	33,100.82	20,517.28	14,490.31	85.5%
78	-18-48-780-02-428000-		PROFESSIONAL SERVICES				
	62,450.00	62,450.00	14,058.59	6,478.16	0.00	48,391.41	22.5%
78	-18-48-780-02-429300-		PAYMENT IN LIEU OF TAXES				
	81,605.00	81,605.00	27,201.68	6,800.42	0.00	54,403.32	33.3%
78	-18-48-780-02-432300-		MATERIAL - CULVERTS				
	40,000.00	40,000.00	0.00	0.00	50,308.83	-10,308.83	125.8%
78	-18-48-780-02-432400-		MATERIAL - SEWERS				
	40,000.00	40,000.00	970.00	650.00	21,828.95	17,201.05	57.0%
78	-18-48-780-02-441505-		GENERAL FUND - PUBLIC WORKS				
	500,004.00	500,004.00	166,668.00	41,667.00	0.00	333,336.00	33.3%
78	-18-48-780-02-443900-		REIMBURSE UCS BILLING				
	60,900.00	60,900.00	20,300.00	5,075.00	0.00	40,600.00	33.3%
78	-18-48-780-02-445040-		PARK DISTRICT FEES				
	17,950.00	17,950.00	0.00	0.00	0.00	17,950.00	.0%
TOTAL STORM WATER - OP EXPENSES							
	1,017,191.00	1,017,191.00	322,286.68	100,795.40	92,655.06	602,249.26	40.8%

78487806 STORM WATER - CAPITAL PROJ

78	-18-48-780-06-489040-		STORM SEWER				
	1,656,000.00	1,656,000.00	0.00	0.00	0.00	1,656,000.00	.0%
78	-18-48-780-06-489040-20-13		VARIOUS ENGINEERING SERVICES				
	72,000.00	72,000.00	14,108.10	2,745.64	16,960.63	40,931.27	43.2%
78	-18-48-780-06-489040-23-08		STORM SEWER				
	0.00	0.00	0.00	0.00	10,990.00	-10,990.00	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 78		STORM WATER FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
78	-18-48-780-06-489040-23-09	0.00	0.00	STORM SEWER	0.00	158,030.43	-158,030.43	100.0%
78	-18-48-780-06-489040-23-25	0.00	0.00	STORM SEWER	0.00	10,071.52	-10,071.52	100.0%
78	-18-48-780-06-489040-23-30	0.00	0.00	STORM SEWER	0.00	120,574.42	-120,574.42	100.0%
78	-18-48-780-06-489040-24-08	0.00	0.00	STORM SEWER	0.00	36,655.00	-36,655.00	100.0%
78	-18-48-780-06-489040-24-09	0.00	0.00	STORM SEWER	0.00	141,457.35	-200,000.00	100.0%
78	-18-48-780-06-489040-24-11	0.00	0.00	STORM SEWER	0.00	4,887.00	-4,887.00	100.0%
78	-18-48-780-06-489040-24-25	0.00	0.00	STORM SEWER	0.00	12,735.00	-36,522.50	100.0%
78	-18-48-780-06-489040-24-30	0.00	0.00	STORM SEWER	0.00	329,041.22	-329,041.22	100.0%
78	-18-48-780-06-489040-24-32	0.00	0.00	STORM SEWER	0.00	8,362.50	-41,812.50	100.0%
78	-18-48-780-06-489040-25-15	0.00	0.00	STORM SEWER	16,725.00	4,757.50	-19,985.00	100.0%
78	-18-48-780-06-489040-25-19	0.00	0.00	STORM SEWER	5,140.00	131,779.38	-150,000.00	100.0%
		0.00	0.00	STORM SEWER	5,269.67			
	TOTAL STORM WATER - CAPITAL PROJ							
	1,728,000.00	1,728,000.00		163,336.37	29,880.31	986,301.95	578,361.68	66.5%
	TOTAL STORM WATER PROJECTS							
	2,745,191.00	2,745,191.00		485,623.05	130,675.71	1,078,957.01	1,180,610.94	57.0%
782 DS-2017 IEPA LOAN NELSON PK								
78487822 STORM DS-2017 IEPA LOAN								
78	-18-48-782-02-440900-			PRINCIPAL PAYMENTS				
	174,102.00	174,102.00		0.00	0.00	0.00	174,102.00	.0%
78	-18-48-782-02-441000-			INTEREST PAYMENT				
	45,211.00	45,211.00		0.00	0.00	0.00	45,211.00	.0%
	TOTAL STORM DS-2017 IEPA LOAN							
	219,313.00	219,313.00		0.00	0.00	0.00	219,313.00	.0%
	TOTAL DS-2017 IEPA LOAN NELSON PK							
	219,313.00	219,313.00		0.00	0.00	0.00	219,313.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 78		STORM WATER FUND						
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
TOTAL STORM WATER FUND								
2,964,504.00		2,964,504.00	485,623.05	130,675.71	1,078,957.01	1,399,923.94	52.8%	
TOTAL EXPENSES								
2,964,504.00		2,964,504.00	485,623.05	130,675.71	1,078,957.01	1,399,923.94		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 79		SEWER FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
790 SEWER PROJECTS								
79487902 SEWER FUND - OP EXPENSES								
79	-18-48-790-02-422000-		SERV- PUMPING STATIONS					
	190,000.00	190,000.00	70,898.57	33,207.30	0.00	119,101.43	37.3%	
79	-18-48-790-02-423000-		GENERAL FUND IT SERVICES					
	10,383.00	10,383.00	3,460.00	865.00	0.00	6,923.00	33.3%	
79	-18-48-790-02-423100-		ELECTRICITY					
	30,000.00	30,000.00	8,755.57	1,629.98	0.00	21,244.43	29.2%	
79	-18-48-790-02-424000-		TRAINING SCHOOL EXPENSES					
	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	.0%	
79	-18-48-790-02-424300-		MOTOR VEHICLE EXPENSES					
	259,848.00	259,848.00	86,616.00	21,654.00	0.00	173,232.00	33.3%	
79	-18-48-790-02-424350-		GENERAL FUND FIXED ALLOCATION					
	228,456.00	228,456.00	76,152.00	19,038.00	0.00	152,304.00	33.3%	
79	-18-48-790-02-424600-		LEGAL SERVICES					
	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	.0%	
79	-18-48-790-02-424700-		COMPUTER SOFTWARE					
	20,000.00	20,000.00	6,000.00	0.00	0.00	14,000.00	30.0%	
79	-18-48-790-02-426400-		LANDFILL SERVICES					
	225,000.00	225,000.00	120.00	0.00	184,880.00	40,000.00	82.2%	
79	-18-48-790-02-428000-		PROFESSIONAL SERVICES					
	164,800.00	164,800.00	18,323.16	8,862.13	0.00	146,476.84	11.1%	
79	-18-48-790-02-429300-		PAYMENT IN LIEU OF TAXES					
	746,009.00	746,009.00	248,669.76	62,167.44	0.00	497,339.24	33.3%	
79	-18-48-790-02-432400-		MATERIALS - SEWERS					
	75,000.00	75,000.00	0.00	0.00	19,339.66	55,660.34	25.8%	
79	-18-48-790-02-441505-		GENERAL FUND - PUBLIC WORKS					
	623,070.00	623,070.00	207,692.00	51,923.00	0.00	415,378.00	33.3%	
79	-18-48-790-02-441508-		GENERAL FUND EPA					
	396,300.00	396,300.00	132,100.00	33,025.00	0.00	264,200.00	33.3%	
79	-18-48-790-02-443900-		REIMBURSE UCS BILLING					
	130,608.00	130,608.00	43,536.00	10,884.00	0.00	87,072.00	33.3%	
79	-18-48-790-02-444200-		TRANSFER TO OTHER FUNDS					
	109,656.00	109,656.00	109,656.00	0.00	0.00	0.00	100.0%	
TOTAL SEWER FUND - OP EXPENSES								
	3,224,130.00	3,224,130.00	1,011,979.06	243,255.85	204,219.66	2,007,931.28	37.7%	
79487906 SEWER FUND - CAPITAL PROJ								
79	-18-48-790-06-489030-		SANITARY SEWER					
	3,705,806.00	3,705,806.00	255.00	255.00	0.00	3,705,551.00	.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 79		SEWER FUND	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED BUDGET					
79	-18-48-790-06-489030-13-01		SSA STUDY & CMOM PROGRAM				
	137,878.00	137,878.00	0.00	0.00	137,878.41	-0.41	100.0%
79	-18-48-790-06-489030-17-02		LOST BRDG/FLORIAN BASIN II RED				
	50,000.00	50,000.00	10,941.25	2,360.00	218,666.80	-179,608.05	459.2%
79	-18-48-790-06-489030-18-01		ELLEN/DIVISION I&I REDUCTION				
	10,000.00	10,000.00	0.00	0.00	310,468.81	-300,468.81	3104.7%
79	-18-48-790-06-489030-19-32		ELDO ST IMPROVE FAIRV TO CHURC				
	0.00	0.00	0.00	0.00	11,902.50	-11,902.50	100.0%
79	-18-48-790-06-489030-20-06		REA'S BRIDGE RD/BRUSH COLLEGE				
	588,660.00	588,660.00	36,797.09	2,911.10	1,048,941.55	-497,078.64	184.4%
79	-18-48-790-06-489030-20-13		VARIOUS ENGINEERING SERVICES				
	71,442.00	71,442.00	10,642.67	2,071.22	11,801.96	48,997.37	31.4%
79	-18-48-790-06-489030-21-01		OAKLAND-GRAND SEWER SEPARATION				
	8,250,000.00	8,250,000.00	46,831.31	6,701.04	299,303.23	7,903,865.46	4.2%
79	-18-48-790-06-489030-22-01		SANITARY SEWER				
	450,000.00	450,000.00	0.00	0.00	20,014.17	429,985.83	4.4%
79	-18-48-790-06-489030-22-12		SANITARY SEWER				
	0.00	0.00	0.00	0.00	58,554.64	-58,554.64	100.0%
79	-18-48-790-06-489030-23-08		SANITARY SEWER				
	0.00	0.00	0.00	0.00	7,840.00	-7,840.00	100.0%
79	-18-48-790-06-489030-23-09		SANITARY SEWER				
	0.00	0.00	18,022.07	0.00	360,839.12	-378,861.19	100.0%
79	-18-48-790-06-489030-23-14		SANITARY SEWER				
	0.00	0.00	0.00	0.00	19,299.80	-19,299.80	100.0%
79	-18-48-790-06-489030-23-25		SANITARY SEWER				
	0.00	0.00	0.00	0.00	49.86	-49.86	100.0%
79	-18-48-790-06-489030-23-28		SANITARY SEWER				
	0.00	0.00	0.00	0.00	14,155.98	-14,155.98	100.0%
79	-18-48-790-06-489030-23-31		SANITARY SEWER				
	250,000.00	250,000.00	256,816.85	256,816.85	265,315.21	-272,132.06	208.9%
79	-18-48-790-06-489030-24-08		SANITARY SEWER				
	0.00	0.00	0.00	0.00	41,965.00	-41,965.00	100.0%
79	-18-48-790-06-489030-24-09		SANITARY SEWER				
	0.00	0.00	158,833.96	0.00	246,971.94	-405,805.90	100.0%
79	-18-48-790-06-489030-24-11		SANITARY SEWER				
	0.00	0.00	0.00	0.00	9,080.00	-9,080.00	100.0%
79	-18-48-790-06-489030-24-14		SANITARY SEWER				
	0.00	0.00	115,277.85	115,277.85	42,983.65	-158,261.50	100.0%
79	-18-48-790-06-489030-24-25		SANITARY SEWER				
	0.00	0.00	0.00	0.00	73,150.00	-73,150.00	100.0%
79	-18-48-790-06-489030-24-28		SANITARY SEWER				
	0.00	0.00	424,017.30	0.00	234,072.12	-658,089.42	100.0%
79	-18-48-790-06-489030-24-32		SANITARY SEWER				
	0.00	0.00	33,450.00	16,725.00	8,362.50	-41,812.50	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 79		SEWER FUND							
ORIGINAL		APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
79	-18-48-790-06-489030-25-19	0.00		0.00	SANITARY SEWER 147,421.38	42,636.48	1,052,578.62	-1,200,000.00	100.0%
	TOTAL SEWER FUND - CAPITAL PROJ	13,513,786.00	13,513,786.00		1,259,306.73	445,754.54	4,494,195.87	7,760,283.40	42.6%
	TOTAL SEWER PROJECTS	16,737,916.00	16,737,916.00		2,271,285.79	689,010.39	4,698,415.53	9,768,214.68	41.6%
792 DS-2013 IEPA LOAN LAKESHORE DR									
79487922 DS-2013 IEPA LOAN-LAKESHORE DR									
79	-18-48-792-02-440900-				PRINCIPAL PAYMENTS				
	381,192.00		381,192.00		189,680.78	0.00	0.00	191,511.22	49.8%
79	-18-48-792-02-441000-				INTEREST PAYMENT				
	78,504.00		78,504.00		40,167.00	0.00	0.00	38,337.00	51.2%
	TOTAL DS-2013 IEPA LOAN-LAKESHORE	459,696.00	459,696.00		229,847.78	0.00	0.00	229,848.22	50.0%
	TOTAL DS-2013 IEPA LOAN LAKESHORE	459,696.00	459,696.00		229,847.78	0.00	0.00	229,848.22	50.0%
793 DS-2015 IEPA LOAN UNION ST									
79487932 DS-2015 IEPA LOAN-UNION ST									
79	-18-48-793-02-440900-				PRINCIPAL PAYMENTS				
	107,202.00		107,202.00		53,335.24	0.00	0.00	53,866.76	49.8%
79	-18-48-793-02-441000-				INTEREST PAYMENT				
	25,500.00		25,500.00		13,015.83	0.00	0.00	12,484.17	51.0%
	TOTAL DS-2015 IEPA LOAN-UNION ST	132,702.00	132,702.00		66,351.07	0.00	0.00	66,350.93	50.0%
	TOTAL DS-2015 IEPA LOAN UNION ST	132,702.00	132,702.00		66,351.07	0.00	0.00	66,350.93	50.0%
794 DS-2017 IEPA LOAN 7TH WARD									

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 79		SEWER FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
79487942 DS-2017 IEPA LOAN-7TH WARD								
79	-18-48-794-02-440900-		PRINCIPAL PAYMENTS					
	403,373.00	403,373.00	200,807.99	0.00	0.00	202,565.01	49.8%	
79	-18-48-794-02-441000-		INTEREST PAYMENT					
	104,748.00	104,748.00	53,252.29	0.00	0.00	51,495.71	50.8%	
TOTAL DS-2017 IEPA LOAN-7TH WARD								
	508,121.00	508,121.00	254,060.28	0.00	0.00	254,060.72	50.0%	
TOTAL DS-2017 IEPA LOAN 7TH WARD								
	508,121.00	508,121.00	254,060.28	0.00	0.00	254,060.72	50.0%	
795 DS-2019 IEPA LOAN MCKINLEY								
79487952 DS-2019 IEPA LOAN-MCKINLEY								
79	-18-48-795-02-440900-		PRINCIPAL PAYMENTS					
	207,379.00	207,379.00	103,173.56	0.00	0.00	104,205.44	49.8%	
79	-18-48-795-02-441000-		INTEREST PAYMENT					
	76,346.00	76,346.00	38,683.97	0.00	0.00	37,662.03	50.7%	
TOTAL DS-2019 IEPA LOAN-MCKINLEY								
	283,725.00	283,725.00	141,857.53	0.00	0.00	141,867.47	50.0%	
TOTAL DS-2019 IEPA LOAN MCKINLEY								
	283,725.00	283,725.00	141,857.53	0.00	0.00	141,867.47	50.0%	
TOTAL SEWER FUND								
	18,122,160.00	18,122,160.00	2,963,402.45	689,010.39	4,698,415.53	10,460,342.02	42.3%	
TOTAL EXPENSES								
	18,122,160.00	18,122,160.00	2,963,402.45	689,010.39	4,698,415.53	10,460,342.02		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
801 WATER PRODUCTION								
80808011 WATER PROD -PERSONNEL								
80 -18-80-801-01-409000-		SALARIES						
1,083,113.00	1,083,113.00	376,410.36	84,612.36	0.00	706,702.64	34.8%		
80 -18-80-801-01-410100-		OVERTIME						
65,000.00	65,000.00	30,267.14	9,175.06	0.00	34,732.86	46.6%		
80 -18-80-801-01-410500-		PENSION CONTRIBUTION						
83,024.00	83,024.00	29,322.87	6,761.82	0.00	53,701.13	35.3%		
80 -18-80-801-01-410700-		FICA/MEDICARE						
88,213.00	88,213.00	30,243.13	6,956.22	0.00	57,969.87	34.3%		
80 -18-80-801-01-411100-		LIFE INSURANCE						
1,700.00	1,700.00	327.54	71.42	0.00	1,372.46	19.3%		
80 -18-80-801-01-411200-		MEDICAL INSURANCE						
370,500.00	370,500.00	111,073.66	24,683.61	0.00	259,426.34	30.0%		
80 -18-80-801-01-411500-		SERVICE RECOGNITION						
5,000.00	5,000.00	570.46	126.94	0.00	4,429.54	11.4%		
TOTAL WATER PROD -PERSONNEL								
1,696,550.00	1,696,550.00	578,215.16	132,387.43	0.00	1,118,334.84	34.1%		
80808012 WATER PRODUCTION-OP EXP								
80 -18-80-801-02-411300-		TO EMPL BENEFITS-UNEMPLOYMENT						
636.00	636.00	212.00	53.00	0.00	424.00	33.3%		
80 -18-80-801-02-420100-		ADVERTISING						
200.00	200.00	0.00	0.00	0.00	200.00	.0%		
80 -18-80-801-02-420200-		PRINTING AND BINDING						
3,200.00	3,200.00	172.50	172.50	0.00	3,027.50	5.4%		
80 -18-80-801-02-420300-		GRAPHIC REPRODUCTIONS						
1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%		
80 -18-80-801-02-421000-		SERVICE TO MAINT BUILDINGS						
35,000.00	35,000.00	1,815.00	270.00	1,020.00	32,165.00	8.1%		
80 -18-80-801-02-421400-		SERVICE- OTHER EQUIP						
240,000.00	240,000.00	19,299.16	0.00	129,135.95	91,564.89	61.8%		
80 -18-80-801-02-421700-		SERV TO MAINT COMM EQUIP						
18,000.00	18,000.00	3,170.00	439.00	5,740.00	9,090.00	49.5%		
80 -18-80-801-02-423000-		GENERAL FUND IT SERVICES						
78,155.00	78,155.00	26,052.00	6,513.00	0.00	52,103.00	33.3%		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-801-02-423100-				ELECTRICITY				
1,300,000.00		1,300,000.00		359,336.50	83,579.89	0.00	940,663.50	27.6%
80 -18-80-801-02-423200-				NATURAL GAS				
85,000.00		85,000.00		32,896.08	6,446.39	0.00	52,103.92	38.7%
80 -18-80-801-02-423300-				TELEPHONE				
4,000.00		4,000.00		246.49	24.75	902.52	2,850.99	28.7%
80 -18-80-801-02-424000-				TRAINING SCHOOL EXPENSES				
5,500.00		5,500.00		0.00	0.00	0.00	5,500.00	.0%
80 -18-80-801-02-424100-				CONFERENCES & TRAVEL				
8,000.00		8,000.00		2,933.40	220.70	0.00	5,066.60	36.7%
80 -18-80-801-02-424300-				MOTOR VEHICLE EXPENSES				
8,063.00		8,063.00		2,688.00	672.00	0.00	5,375.00	33.3%
80 -18-80-801-02-424500-				POSTAGE				
400.00		400.00		26.89	18.86	0.00	373.11	6.7%
80 -18-80-801-02-424700-				COMPUTER SOFTWARE				
4,000.00		4,000.00		0.00	0.00	0.00	4,000.00	.0%
80 -18-80-801-02-425500-				APPLICATION FEES				
5,000.00		5,000.00		0.00	0.00	0.00	5,000.00	.0%
80 -18-80-801-02-425800-				GAUGING STATION SERV FEE				
11,500.00		11,500.00		12,325.00	0.00	0.00	-825.00	107.2%
80 -18-80-801-02-426400-				CONTRACTED LAND APPLICATION				
600,000.00		600,000.00		0.00	0.00	122,166.52	477,833.48	20.4%
80 -18-80-801-02-426500-				MEDICAL SERVICES				
1,000.00		1,000.00		0.00	0.00	0.00	1,000.00	.0%
80 -18-80-801-02-427100-				TEMP AGENCY SERVICES				
6,000.00		6,000.00		0.00	0.00	0.00	6,000.00	.0%
80 -18-80-801-02-428000-				PROFESSIONAL SERVICES				
35,000.00		35,000.00		2,855.95	1,168.00	34,013.85	-1,869.80	105.3%
80 -18-80-801-02-428060-				JANITORIAL SERVICES				
0.00		0.00		3,146.07	0.00	9,438.25	-12,584.32	100.0%
80 -18-80-801-02-428400-				MEMBERSHIP FEES				
1,520.00		1,520.00		144.00	0.00	0.00	1,376.00	9.5%
80 -18-80-801-02-428900-				RENTAL - EQUIPMENT				
2,000.00		2,000.00		0.00	0.00	0.00	2,000.00	.0%
80 -18-80-801-02-430200-				PUBLICATIONS				
300.00		300.00		0.00	0.00	0.00	300.00	.0%
80 -18-80-801-02-430400-				UNIFORMS/CLOTHING				
1,500.00		1,500.00		0.00	0.00	0.00	1,500.00	.0%
80 -18-80-801-02-430700-				GENERAL SAFETY GEAR				
3,000.00		3,000.00		59.25	0.00	67.00	2,873.75	4.2%
80 -18-80-801-02-430800-				PERSONAL PROTECTIVE EQUIPMENT				
6,000.00		6,000.00		846.46	41.97	0.00	5,153.54	14.1%
80 -18-80-801-02-430900-				CHEMICALS				
3,500,000.00		3,500,000.00		1,034,134.80	309,046.66	3,563,694.22	-1,097,829.02	131.4%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-801-02-431000-	3,000.00	3,000.00		FUEL EXPENSES				
				1,864.46	619.63	0.00	1,135.54	62.1%
80 -18-80-801-02-431100-	6,500.00	6,500.00		LUBRICANTS				
				0.00	0.00	0.00	6,500.00	.0%
80 -18-80-801-02-431200-	4,000.00	4,000.00		JANITORIAL SUPPLIES				
				623.97	28.05	80.19	3,295.84	17.6%
80 -18-80-801-02-432000-	5,000.00	5,000.00		MATERIALS - BUILDINGS				
				0.00	0.00	0.00	5,000.00	.0%
80 -18-80-801-02-432800-	350,000.00	350,000.00		MATERIALS - EQUIPMENT				
				15,861.90	5,111.17	47,718.87	286,419.23	18.2%
80 -18-80-801-02-432800-FA	0.00	0.00		MATERIAL - EQUIPMENT				
				0.00	0.00	21,348.00	-21,348.00	100.0%
80 -18-80-801-02-433000-	37,000.00	37,000.00		MATERIAL- REMOTE SITES				
				602.00	0.00	0.00	36,398.00	1.6%
80 -18-80-801-02-433001-	25,000.00	25,000.00		DEWITT COUNTY WELLFIELD				
				0.00	0.00	0.00	25,000.00	.0%
80 -18-80-801-02-433002-	100.00	100.00		CISCO WELL IN PIATT COUNTY				
				0.00	0.00	0.00	100.00	.0%
80 -18-80-801-02-433003-	500.00	500.00		VULCAN WATER MINE				
				0.00	0.00	0.00	500.00	.0%
80 -18-80-801-02-433200-	35,000.00	35,000.00		LAB SUPPLIES				
				8,407.01	1,255.55	0.00	26,592.99	24.0%
80 -18-80-801-02-434000-	6,000.00	6,000.00		MINOR EQUIP & TOOLS				
				1,230.46	96.62	101.18	4,668.36	22.2%
80 -18-80-801-02-434500-	1,500.00	1,500.00		OFFICE SUPPLIES				
				706.75	31.89	671.28	121.97	91.9%
80 -18-80-801-02-435500-	10,500.00	10,500.00		DIESEL OIL				
				26.02	0.00	6,202.49	4,271.49	59.3%
80 -18-80-801-02-435700-	1,500.00	1,500.00		EMPLOYEE RECOG SUPPLIES				
				809.08	0.00	0.00	690.92	53.9%
80 -18-80-801-02-442300-	65,868.00	65,868.00		RISK MANAGEMENT INSURANCE				
				21,956.00	5,489.00	0.00	43,912.00	33.3%
80 -18-80-801-02-449900-	1,500.00	1,500.00		SMALL CAPITAL ITEMS				
				0.00	0.00	0.00	1,500.00	.0%
80 -18-80-801-02-451500-	1,500.00	1,500.00		OFFICE EQUIPMENT				
				0.00	0.00	0.00	1,500.00	.0%
TOTAL WATER PRODUCTION-OP EXP	6,518,442.00	6,518,442.00						
				1,554,447.20	421,298.63	3,942,300.32	1,021,694.48	84.3%
TOTAL WATER PRODUCTION	8,214,992.00	8,214,992.00						
				2,132,662.36	553,686.06	3,942,300.32	2,140,029.32	73.9%

802 WATER LAKE SERVICES

80808021 LAKE- PERSONNEL SERVICE

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-802-01-409000-				SALARIES				
	538,813.00	538,813.00		191,688.32	42,901.73	0.00	347,124.68	35.6%
80 -18-80-802-01-410100-				OVERTIME				
	13,000.00	13,000.00		245.58	54.21	0.00	12,754.42	1.9%
80 -18-80-802-01-410200-				TEMPORARY SALARIES				
	165,000.00	165,000.00		1,548.00	0.00	0.00	163,452.00	.9%
80 -18-80-802-01-410500-				PENSION CONTRIBUTION				
	39,831.00	39,831.00		13,849.42	3,100.77	0.00	25,981.58	34.8%
80 -18-80-802-01-410700-				FICA/MEDICARE				
	54,943.00	54,943.00		14,294.13	3,163.74	0.00	40,648.87	26.0%
80 -18-80-802-01-411100-				LIFE INSURANCE				
	1,100.00	1,100.00		293.82	63.20	0.00	806.18	26.7%
80 -18-80-802-01-411200-				MEDICAL INSURANCE				
	172,900.00	172,900.00		56,538.75	11,400.00	0.00	116,361.25	32.7%
80 -18-80-802-01-411500-				SERVICE RECOGNITION				
	1,400.00	1,400.00		390.82	103.86	0.00	1,009.18	27.9%
TOTAL LAKE- PERSONNEL SERVICE	986,987.00	986,987.00		278,848.84	60,787.51	0.00	708,138.16	28.3%

80808022 LAKE-OPERATING EXPENSES

80 -18-80-802-02-411300-				TO EMPL BENEFITS-UNEMPLOYMENT				
	168.00	168.00		56.00	14.00	0.00	112.00	33.3%
80 -18-80-802-02-420100-				ADVERTISING				
	200.00	200.00		0.00	0.00	0.00	200.00	.0%
80 -18-80-802-02-420200-				PRINTING AND BINDING				
	2,500.00	2,500.00		1,777.60	0.00	0.00	722.40	71.1%
80 -18-80-802-02-421000-				SERVICE TO MAINT BUILDINGS				
	8,000.00	8,000.00		1,205.63	300.74	1,864.37	4,930.00	38.4%
80 -18-80-802-02-421400-				SERVICE- OTHER EQUIP				
	6,000.00	6,000.00		0.00	0.00	0.00	6,000.00	.0%
80 -18-80-802-02-421700-				SERV TO MAINT COMM EQUIP				
	18,000.00	18,000.00		2,163.84	200.00	7,431.65	8,404.51	53.3%
80 -18-80-802-02-421750-				SERV TO MAINT RADIO EQUIP				
	4,500.00	4,500.00		465.15	85.85	1,236.85	2,798.00	37.8%
80 -18-80-802-02-423000-				GENERAL FUND IT SERVICES				
	31,338.00	31,338.00		10,448.00	2,612.00	0.00	20,890.00	33.3%
80 -18-80-802-02-423100-				ELECTRICITY				
	15,000.00	15,000.00		5,065.96	1,348.71	0.00	9,934.04	33.8%
80 -18-80-802-02-423200-				NATURAL GAS				
	4,500.00	4,500.00		936.16	224.97	0.00	3,563.84	20.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-802-02-423300-	1,500.00		1,500.00	TELEPHONE				
				268.41	67.10	430.60	800.99	46.6%
80 -18-80-802-02-424000-	11,000.00		11,000.00	TRAINING SCHOOL EXPENSES				
				2,526.93	1,655.01	0.00	8,473.07	23.0%
80 -18-80-802-02-424100-	5,000.00		5,000.00	CONFERENCES & TRAVEL				
				1,769.76	995.76	0.00	3,230.24	35.4%
80 -18-80-802-02-424300-	145,737.00		145,737.00	MOTOR VEHICLE EXPENSES				
				48,580.00	12,145.00	0.00	97,157.00	33.3%
80 -18-80-802-02-424350-	123,924.00		123,924.00	GENERAL FUND FIXED ALLOCATION				
				41,308.00	10,327.00	0.00	82,616.00	33.3%
80 -18-80-802-02-424400-	8,000.00		8,000.00	BOAT EXPENSES				
				0.00	0.00	1,000.00	7,000.00	12.5%
80 -18-80-802-02-424500-	800.00		800.00	POSTAGE & MAIL SERVICES				
				175.74	149.71	0.00	624.26	22.0%
80 -18-80-802-02-424700-	7,650.00		7,650.00	COMPUTER SOFTWARE				
				2,774.89	430.00	1,750.00	3,125.11	59.1%
80 -18-80-802-02-425300-	700.00		700.00	RECORDING FEES				
				0.00	0.00	0.00	700.00	.0%
80 -18-80-802-02-426400-	1,000.00		1,000.00	LANDFILL SERVICES				
				0.00	0.00	0.00	1,000.00	.0%
80 -18-80-802-02-427100-	27,000.00		27,000.00	TEMP AGENCY SERVICES				
				0.00	0.00	0.00	27,000.00	.0%
80 -18-80-802-02-428000-	115,000.00		115,000.00	PROFESSIONAL SERVICES				
				6,000.00	0.00	18,500.00	90,500.00	21.3%
80 -18-80-802-02-428000-25-29	0.00		0.00	PROFESSIONAL SERVICES				
				5,850.00	5,850.00	10,650.00	-16,500.00	100.0%
80 -18-80-802-02-428400-	500.00		500.00	MEMBERSHIP FEES				
				0.00	0.00	0.00	500.00	.0%
80 -18-80-802-02-428800-	500.00		500.00	RENTAL-COPY MACHINE				
				171.71	85.27	0.00	328.29	34.3%
80 -18-80-802-02-428900-	20,000.00		20,000.00	RENTAL - EQUIPMENT				
				0.00	0.00	0.00	20,000.00	.0%
80 -18-80-802-02-429900-	157,000.00		157,000.00	CONTRACTUAL SERVICES				
				0.00	0.00	22,192.86	134,807.14	14.1%
80 -18-80-802-02-430400-	4,800.00		4,800.00	UNIFORMS/CLOTHING				
				902.20	841.20	0.00	3,897.80	18.8%
80 -18-80-802-02-430700-	3,000.00		3,000.00	GENERAL SAFETY GEAR				
				1,661.52	0.00	696.16	642.32	78.6%
80 -18-80-802-02-430800-	2,500.00		2,500.00	PERSONAL PROTECTIVE EQUIPMENT				
				2,243.83	150.00	0.00	256.17	89.8%
80 -18-80-802-02-430900-	1,250.00		1,250.00	CHEMICALS				
				0.00	0.00	0.00	1,250.00	.0%
80 -18-80-802-02-431000-	20,000.00		20,000.00	FUEL EXPENSE				
				1,493.65	136.14	0.00	18,506.35	7.5%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-802-02-431200-	1,500.00		1,500.00	JANITORIAL SUPPLIES				
				407.21	91.39	284.00	808.79	46.1%
80 -18-80-802-02-431500-	2,100.00		2,100.00	LICENSING SUPPLIES				
				1,857.56	0.00	0.00	242.44	88.5%
80 -18-80-802-02-431600-	5,000.00		5,000.00	REGULATORY SUPPLIES				
				0.00	0.00	0.00	5,000.00	.0%
80 -18-80-802-02-432000-	3,000.00		3,000.00	MATERIALS - BUILDINGS				
				0.00	0.00	3,242.88	-242.88	108.1%
80 -18-80-802-02-432800-	3,000.00		3,000.00	MATERIALS - EQUIPMENT				
				2,173.25	158.73	1,472.46	-645.71	121.5%
80 -18-80-802-02-434000-	1,800.00		1,800.00	MINOR EQUIP & TOOLS				
				656.65	156.66	0.00	1,143.35	36.5%
80 -18-80-802-02-434500-	1,200.00		1,200.00	OFFICE SUPPLIES				
				134.00	57.96	284.43	781.57	34.9%
80 -18-80-802-02-435700-	500.00		500.00	EMPLOYEE RECOG SUPPLIES				
				84.44	48.70	0.00	415.56	16.9%
80 -18-80-802-02-436600-	6,000.00		6,000.00	MATERIAL TO MAINT LAKE				
				164.70	55.54	837.76	4,997.54	16.7%
80 -18-80-802-02-438300-	35,000.00		35,000.00	INV PURCHASE - GASOLINE				
				0.00	0.00	0.00	35,000.00	.0%
80 -18-80-802-02-442300-	29,748.00		29,748.00	RISK MANAGEMENT INSURANCE				
				9,916.00	2,479.00	0.00	19,832.00	33.3%
80 -18-80-802-02-449200-	900.00		900.00	TAX & INSURANCE PAYMENTS				
				0.00	0.00	0.00	900.00	.0%
80 -18-80-802-02-449900-	6,500.00		6,500.00	SMALL CAPITAL ITEMS				
				4,058.24	0.00	0.00	2,441.76	62.4%
80 -18-80-802-02-451000-	472,000.00		472,000.00	AUTOMOTIVE EQUIPMENT				
				0.00	0.00	737.84	471,262.16	.2%
80 -18-80-802-02-451000-FA	0.00		0.00	AUTOMOTIVE EQUIPMENT				
				97,325.00	0.00	97,600.00	-194,925.00	100.0%
80 -18-80-802-02-452000-	275,000.00		275,000.00	OTHER EQUIPMENT				
				0.00	0.00	0.00	275,000.00	.0%
80 -18-80-802-02-452000-FA	0.00		0.00	OTHER EQUIPMENT				
				0.00	0.00	86,361.59	-86,361.59	100.0%
TOTAL LAKE-OPERATING EXPENSES	1,590,315.00		1,590,315.00					
				254,622.03	40,666.44	256,573.45	1,079,119.52	32.1%
TOTAL WATER LAKE SERVICES	2,577,302.00		2,577,302.00					
				533,470.87	101,453.95	256,573.45	1,787,257.68	30.7%

803 WATER ADMINISTRATION

80808031 WATER ADMIN -PERSONNEL

80 -18-80-803-01-409000- SALARIES

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-803-01-410100-	282,300.00		282,300.00	63,914.99	14,276.54	0.00	218,385.01	22.6%
	3,000.00		3,000.00	0.00	0.00	0.00	3,000.00	.0%
80 -18-80-803-01-410500-	20,693.00		20,693.00	4,602.63	1,028.64	0.00	16,090.37	22.2%
80 -18-80-803-01-410700-	21,986.00		21,986.00	4,873.25	1,087.77	0.00	17,112.75	22.2%
80 -18-80-803-01-411100-	900.00		900.00	136.12	29.28	0.00	763.88	15.1%
80 -18-80-803-01-411200-	74,100.00		74,100.00	8,545.90	1,899.04	0.00	65,554.10	11.5%
80 -18-80-803-01-411500-	2,100.00		2,100.00	10.00	10.00	0.00	2,090.00	.5%
TOTAL WATER ADMIN -PERSONNEL	405,079.00		405,079.00	82,082.89	18,331.27	0.00	322,996.11	20.3%
80808032 WATER ADMIN- OP EXPENSES								
80 -18-80-803-02-411300-	84.00		84.00	28.00	7.00	0.00	56.00	33.3%
80 -18-80-803-02-420100-	800.00		800.00	200.00	0.00	0.00	600.00	25.0%
80 -18-80-803-02-420200-	200.00		200.00	24.50	0.00	0.00	175.50	12.3%
80 -18-80-803-02-421700-	0.00		0.00	316.00	0.00	788.00	-1,104.00	100.0%
80 -18-80-803-02-423000-	15,669.00		15,669.00	5,224.00	1,306.00	0.00	10,445.00	33.3%
80 -18-80-803-02-423300-	1,300.00		1,300.00	511.49	49.51	386.56	401.95	69.1%
80 -18-80-803-02-424100-	4,200.00		4,200.00	1,781.41	1,307.79	543.87	1,874.72	55.4%
80 -18-80-803-02-424300-	1,513.00		1,513.00	504.00	126.00	0.00	1,009.00	33.3%
80 -18-80-803-02-424350-	1,339,860.00		1,339,860.00	446,620.00	111,655.00	0.00	893,240.00	33.3%
80 -18-80-803-02-424500-	130.00		130.00	2.19	0.00	0.00	127.81	1.7%
80 -18-80-803-02-424700-	2,200.00		2,200.00	0.00	0.00	0.00	2,200.00	.0%
80 -18-80-803-02-427600-	75.00		75.00	0.00	0.00	0.00	75.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-803-02-428000-	36,000.00		36,000.00	PROFESSIONAL SERVICES				
				11,900.00	6,000.00	53,600.00	-29,500.00	181.9%
80 -18-80-803-02-428400-	387.00		387.00	MEMBERSHIP FEES				
				2,950.00	0.00	0.00	-2,563.00	762.3%
80 -18-80-803-02-428800-	0.00		0.00	RENTAL-COPY MACHINE				
				2,534.91	2,013.99	0.00	-2,534.91	100.0%
80 -18-80-803-02-429300-	2,739,904.00		2,739,904.00	PAYMENT IN LIEU OF TAXES				
				913,301.28	228,325.32	0.00	1,826,602.72	33.3%
80 -18-80-803-02-430200-	600.00		600.00	PUBLICATIONS				
				1,268.04	0.00	0.00	-668.04	211.3%
80 -18-80-803-02-431000-	400.00		400.00	FUEL EXPENSE				
				0.00	0.00	0.00	400.00	.0%
80 -18-80-803-02-434000-	150.00		150.00	MINOR EQUIP & TOOLS				
				0.00	0.00	0.00	150.00	.0%
80 -18-80-803-02-434500-	1,000.00		1,000.00	OFFICE SUPPLIES				
				204.07	0.00	0.00	795.93	20.4%
80 -18-80-803-02-435700-	900.00		900.00	EMPLOYEE RECOG SUPPLIES				
				0.00	0.00	0.00	900.00	.0%
80 -18-80-803-02-441505-	334,850.00		334,850.00	GENERAL FUND - PUBLIC WORKS				
				111,616.00	27,904.00	0.00	223,234.00	33.3%
80 -18-80-803-02-441507-	88,656.00		88,656.00	GENERAL FUND BLDG INSPECTIONS				
				29,552.00	7,388.00	0.00	59,104.00	33.3%
80 -18-80-803-02-442300-	477,252.00		477,252.00	RISK MANAGEMENT INSURANCE				
				159,084.00	39,771.00	0.00	318,168.00	33.3%
80 -18-80-803-02-445910-	3,000,000.00		3,000,000.00	TRANSFER TO WATER CAPITAL				
				0.00	0.00	0.00	3,000,000.00	.0%
80 -18-80-803-02-449900-	5,000.00		5,000.00	SMALL CAPITAL ITEMS				
				3,830.05	70.99	983.39	186.56	96.3%
TOTAL WATER ADMIN- OP EXPENSES	8,051,130.00		8,051,130.00					
				1,691,451.94	425,924.60	56,301.82	6,303,376.24	21.7%
TOTAL WATER ADMINISTRATION	8,456,209.00		8,456,209.00					
				1,773,534.83	444,255.87	56,301.82	6,626,372.35	21.6%

804 WATER SERVICES

80808041 WATER SERVICES- PERSONL

80 -18-80-804-01-409000-				SALARIES				
	1,460,920.00		1,460,920.00	501,821.74	112,499.36	0.00	959,098.26	34.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-804-01-410100-	75,000.00	75,000.00		OVERTIME				
				35,710.34	3,252.22	0.00	39,289.66	47.6%
80 -18-80-804-01-410500-	111,234.00	111,234.00		PENSION CONTRIBUTION				
				39,001.37	8,359.89	0.00	72,232.63	35.1%
80 -18-80-804-01-410700-	118,186.00	118,186.00		FICA/MEDICARE				
				40,273.59	8,579.84	0.00	77,912.41	34.1%
80 -18-80-804-01-411100-	2,300.00	2,300.00		LIFE INSURANCE				
				523.84	114.90	0.00	1,776.16	22.8%
80 -18-80-804-01-411200-	568,100.00	568,100.00		MEDICAL INSURANCE				
				172,856.70	38,031.30	0.00	395,243.30	30.4%
80 -18-80-804-01-411500-	9,000.00	9,000.00		SERVICE RECOGNITION				
				3,077.53	357.74	0.00	5,922.47	34.2%
TOTAL WATER SERVICES- PERSONL	2,344,740.00	2,344,740.00		793,265.11	171,195.25	0.00	1,551,474.89	33.8%

80808042 WATER SERVICES- OP EXPEN

80 -18-80-804-02-411300-	1,056.00	1,056.00		TO EMPL BENEFITS-UNEMPLOYMENT				
				352.00	88.00	0.00	704.00	33.3%
80 -18-80-804-02-421000-	35,500.00	35,500.00		SERVICE TO MAINT BUILDINGS				
				0.00	0.00	0.00	35,500.00	.0%
80 -18-80-804-02-421700-	19,000.00	19,000.00		SERV TO MAINT COMM EQUIP				
				2,115.95	316.29	8,412.20	8,471.85	55.4%
80 -18-80-804-02-423000-	78,155.00	78,155.00		GENERAL FUND IT SERVICES				
				26,052.00	6,513.00	0.00	52,103.00	33.3%
80 -18-80-804-02-423100-	14,000.00	14,000.00		ELECTRICITY				
				5,428.96	1,319.42	0.00	8,571.04	38.8%
80 -18-80-804-02-423200-	7,800.00	7,800.00		NATURAL GAS				
				2,726.45	752.80	0.00	5,073.55	35.0%
80 -18-80-804-02-423300-	3,800.00	3,800.00		TELEPHONE				
				931.32	229.74	1,699.74	1,168.94	69.2%
80 -18-80-804-02-423400-	1,300.00	1,300.00		WATER				
				29.20	7.06	1,273.64	-2.84	100.2%
80 -18-80-804-02-424000-	950.00	950.00		TRAINING SCHOOL EXPENSES				
				536.95	0.00	0.00	413.05	56.5%
80 -18-80-804-02-424100-	3,800.00	3,800.00		CONFERENCES & TRAVEL				
				0.00	0.00	0.00	3,800.00	.0%
80 -18-80-804-02-424300-	194,100.00	194,100.00		MOTOR VEHICLE EXPENSES				
				64,700.00	16,175.00	0.00	129,400.00	33.3%
80 -18-80-804-02-424350-	2,304.00	2,304.00		GENERAL FUND FIXED ALLOCATION				
				768.00	192.00	0.00	1,536.00	33.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-804-02-424500-	10,000.00	10,000.00		POSTAGE				
				417.50	77.53	0.00	9,582.50	4.2%
80 -18-80-804-02-424700-	12,000.00	12,000.00		COMPUTER SOFTWARE				
				700.80	0.00	0.00	11,299.20	5.8%
80 -18-80-804-02-425200-	35,000.00	35,000.00		EMERG WATERMAIN REPAIRS				
				6,384.50	4,127.00	0.00	28,615.50	18.2%
80 -18-80-804-02-428000-	495,512.00	495,512.00		PROFESSIONAL SERVICES				
				49,240.86	16,317.30	297,855.67	148,415.47	70.0%
80 -18-80-804-02-428025-	84,000.00	84,000.00		AMI EXPENSES				
				62,504.61	50,996.43	17,383.58	4,111.81	95.1%
80 -18-80-804-02-428050-	15,000.00	15,000.00		CONTRACTED STREET REPAIRS				
				0.00	0.00	0.00	15,000.00	.0%
80 -18-80-804-02-428400-	1,140.00	1,140.00		MEMBERSHIP FEES				
				0.00	0.00	0.00	1,140.00	.0%
80 -18-80-804-02-428800-	2,000.00	2,000.00		RENTAL-COPY MACHINE				
				1,543.04	747.88	0.00	456.96	77.2%
80 -18-80-804-02-428900-	1,500.00	1,500.00		RENTAL - EQUIPMENT				
				0.00	0.00	0.00	1,500.00	.0%
80 -18-80-804-02-430400-	3,200.00	3,200.00		UNIFORMS/CLOTHING				
				0.00	0.00	0.00	3,200.00	.0%
80 -18-80-804-02-430700-	1,600.00	1,600.00		GENERAL SAFETY GEAR				
				484.67	228.85	478.06	637.27	60.2%
80 -18-80-804-02-430800-	6,000.00	6,000.00		PERSONAL PROTECTIVE EQUIPMENT				
				680.40	514.98	1,171.40	4,148.20	30.9%
80 -18-80-804-02-431000-	58,000.00	58,000.00		FUEL EXPENSE				
				18,095.38	4,018.51	0.00	39,904.62	31.2%
80 -18-80-804-02-431200-	1,400.00	1,400.00		JANITORIAL SUPPLIES				
				167.19	167.19	0.00	1,232.81	11.9%
80 -18-80-804-02-431900-	170,000.00	170,000.00		MATERIAL - MAINT WATERMAIN				
				44,097.64	15,536.56	91,651.73	34,250.63	79.9%
80 -18-80-804-02-432200-	65,000.00	65,000.00		MATERIAL - STREETS CUTS				
				16,516.48	6,516.64	48,483.52	0.00	100.0%
80 -18-80-804-02-432800-	2,500.00	2,500.00		MATERIALS - EQUIPMENT				
				1,147.34	0.00	900.00	452.66	81.9%
80 -18-80-804-02-433400-	90,000.00	90,000.00		MATERIAL - WATER METERS				
				11,254.18	286.23	32,645.44	46,100.38	48.8%
80 -18-80-804-02-434000-	6,500.00	6,500.00		MINOR EQUIP & TOOLS				
				975.95	131.50	3,604.77	1,919.28	70.5%
80 -18-80-804-02-434500-	2,000.00	2,000.00		OFFICE SUPPLIES				
				397.26	109.77	437.59	1,165.15	41.7%
80 -18-80-804-02-435700-	1,000.00	1,000.00		EMPLOYEE RECOG SUPPLIES				
				148.66	0.00	0.00	851.34	14.9%
80 -18-80-804-02-436000-	4,500.00	4,500.00		TRAFFIC CONTROL SUPPLIES				
				0.00	0.00	0.00	4,500.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-804-02-441600-				REIMBURSE GEN FUND STREET CUTS				
281,000.00		281,000.00		145,496.55	52,039.84	0.00	135,503.45	51.8%
80 -18-80-804-02-442300-				RISK MANAGEMENT INSURANCE				
97,752.00		97,752.00		32,584.00	8,146.00	0.00	65,168.00	33.3%
80 -18-80-804-02-449900-				SMALL CAPITAL ITEMS				
10,000.00		10,000.00		607.95	0.00	0.00	9,392.05	6.1%
80 -18-80-804-02-451000-				AUTOMOTIVE EQUIPMENT				
0.00		0.00		4,988.00	0.00	0.00	-4,988.00	100.0%
80 -18-80-804-02-451500-				OFFICE EQUIPMENT				
2,500.00		2,500.00		38.22	38.22	0.00	2,461.78	1.5%
TOTAL WATER SERVICES- OP EXPEN								
1,820,869.00		1,820,869.00		502,112.01	185,593.74	505,997.34	812,759.65	55.4%
TOTAL WATER SERVICES								
4,165,609.00		4,165,609.00		1,295,377.12	356,788.99	505,997.34	2,364,234.54	43.2%

805 UTILITY CUSTOMER SERVICE

80808051 UTILITY CUSTOMER SERV-PERSONL

80 -18-80-805-01-409000-				SALARIES				
411,013.00		411,013.00		124,823.48	28,236.64	0.00	286,189.52	30.4%
80 -18-80-805-01-410100-				OVERTIME				
3,000.00		3,000.00		2,286.97	786.14	0.00	713.03	76.2%
80 -18-80-805-01-410500-				PENSION CONTRIBUTION				
29,867.00		29,867.00		9,166.93	2,092.96	0.00	20,700.07	30.7%
80 -18-80-805-01-410700-				FICA/MEDICARE				
31,733.00		31,733.00		9,339.91	2,117.71	0.00	22,393.09	29.4%
80 -18-80-805-01-411100-				LIFE INSURANCE				
700.00		700.00		128.64	27.98	0.00	571.36	18.4%
80 -18-80-805-01-411200-				MEDICAL INSURANCE				
172,900.00		172,900.00		45,757.91	11,400.00	0.00	127,142.09	26.5%
80 -18-80-805-01-411500-				SERVICE RECOGNITION				
800.00		800.00		207.72	46.16	0.00	592.28	26.0%
TOTAL UTILITY CUSTOMER SERV-PERSONL								
650,013.00		650,013.00		191,711.56	44,707.59	0.00	458,301.44	29.5%

80808052 UTILITY CUSTOMER SERV - OP EXP

80 -18-80-805-02-411300-				TO EMPL BENEFITS-UNEMPLOYMENT				
300.00		300.00		100.00	25.00	0.00	200.00	33.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-805-02-420200-				PRINTING AND BINDING				
	3,000.00	3,000.00		0.00	0.00	0.00	3,000.00	.0%
80 -18-80-805-02-421700-				SERV TO MAINT COMM EQUIP				
	1,700.00	1,700.00		184.00	0.00	920.00	596.00	64.9%
80 -18-80-805-02-423000-				GENERAL FUND IT SERVICES				
	36,435.00	36,435.00		12,144.00	3,036.00	0.00	24,291.00	33.3%
80 -18-80-805-02-423300-				TELEPHONE				
	1,100.00	1,100.00		264.11	66.02	0.00	835.89	24.0%
80 -18-80-805-02-423900-				BANKING SERVICES				
	72,000.00	72,000.00		0.00	0.00	70,000.00	2,000.00	97.2%
80 -18-80-805-02-424000-				TRAINING SCHOOL EXPENSES				
	2,500.00	2,500.00		0.00	0.00	0.00	2,500.00	.0%
80 -18-80-805-02-424100-				CONFERENCES & TRAVEL				
	2,000.00	2,000.00		0.00	0.00	0.00	2,000.00	.0%
80 -18-80-805-02-424350-				GENERAL FUND FIXED ALLOCATION				
	9,612.00	9,612.00		3,204.00	801.00	0.00	6,408.00	33.3%
80 -18-80-805-02-424500-				POSTAGE				
	300,000.00	300,000.00		82,022.94	46,732.32	0.00	217,977.06	27.3%
80 -18-80-805-02-424700-				COMPUTER SOFTWARE				
	3,000.00	3,000.00		707.70	0.00	0.00	2,292.30	23.6%
80 -18-80-805-02-427100-				TEMPORARY AGENCY FEES				
	0.00	0.00		4,040.76	474.30	0.00	-4,040.76	100.0%
80 -18-80-805-02-428000-				PROFESSIONAL SERVICES				
	10,000.00	10,000.00		625.62	0.00	2,324.46	7,049.92	29.5%
80 -18-80-805-02-428800-				RENTAL-COPY MACHINE				
	4,000.00	4,000.00		2,647.88	1,404.22	0.00	1,352.12	66.2%
80 -18-80-805-02-434500-				OFFICE SUPPLIES				
	20,000.00	20,000.00		12,516.09	0.00	4,277.32	3,206.59	84.0%
80 -18-80-805-02-435700-				EMPLOYEE RECOG SUPPLIES				
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
80 -18-80-805-02-436500-				COMPUTER FORMS/ SUPPLIES				
	10,000.00	10,000.00		4,109.63	4,109.63	0.00	5,890.37	41.1%
80 -18-80-805-02-442300-				RISK MANAGEMENT INSURANCE				
	3,396.00	3,396.00		1,132.00	283.00	0.00	2,264.00	33.3%
80 -18-80-805-02-449900-				SMALL CAPITAL ITEMS				
	6,000.00	6,000.00		0.00	0.00	0.00	6,000.00	.0%
TOTAL UTILITY CUSTOMER SERV - OP								
	486,043.00	486,043.00		123,698.73	56,931.49	77,521.78	284,822.49	41.4%
TOTAL UTILITY CUSTOMER SERVICE								
	1,136,056.00	1,136,056.00		315,410.29	101,639.08	77,521.78	743,123.93	34.6%

808 WATER DEBT SERV-GO DEBT

80808082 WATER DEBT - GO DEBT

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
80 -18-80-808-02-440900-				PRINCIPAL PAYMENTS				
8,798,100.00		8,798,100.00		6,615,000.00	0.00	0.00	2,183,100.00	75.2%
80 -18-80-808-02-441000-				INTEREST PAYMENT				
3,785,813.00		3,785,813.00		1,867,309.38	0.00	0.00	1,918,503.62	49.3%
80 -18-80-808-02-441100-				FISCAL FEES				
2,000.00		2,000.00		1,500.00	0.00	0.00	500.00	75.0%
TOTAL WATER DEBT - GO DEBT								
12,585,913.00		12,585,913.00		8,483,809.38	0.00	0.00	4,102,103.62	67.4%
TOTAL WATER DEBT SERV-GO DEBT								
12,585,913.00		12,585,913.00		8,483,809.38	0.00	0.00	4,102,103.62	67.4%
80B WATER DS-SWTP MAIN&FRANKLN TNK								
808080B2 WATER DEBT - IEPA LOAN								
80 -18-80-80B-02-440900-				PRINCIPAL PAYMENTS				
361,680.58		361,680.58		180,840.29	0.00	0.00	180,840.29	50.0%
TOTAL WATER DEBT - IEPA LOAN								
361,680.58		361,680.58		180,840.29	0.00	0.00	180,840.29	50.0%
TOTAL WATER DS-SWTP MAIN&FRANKLN								
361,680.58		361,680.58		180,840.29	0.00	0.00	180,840.29	50.0%
80C WATER DS-ENERGY PROJECT								
808080C2 WATER DEBT - ENERGY PROJECT								
80 -18-80-80C-02-440900-				PRINCIPAL PAYMENTS				
1,554,136.00		1,554,136.00		772,857.56	0.00	0.00	781,278.44	49.7%
80 -18-80-80C-02-441000-				INTEREST PAYMENT				
122,537.00		122,537.00		65,035.85	0.00	0.00	57,501.15	53.1%
TOTAL WATER DEBT - ENERGY PROJECT								
1,676,673.00		1,676,673.00		837,893.41	0.00	0.00	838,779.59	50.0%
TOTAL WATER DS-ENERGY PROJECT								
1,676,673.00		1,676,673.00		837,893.41	0.00	0.00	838,779.59	50.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 80	WATER FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL WATER FUND								
39,174,434.58		39,174,434.58		15,552,998.55	1,557,823.95	4,838,694.71	18,782,741.32	52.1%
TOTAL EXPENSES								
39,174,434.58		39,174,434.58		15,552,998.55	1,557,823.95	4,838,694.71	18,782,741.32	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 81	WATER CAPITAL							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
811 WATER NON-LAKE CAPITAL								
81808118 WATER NON LAKE CAPITAL-PROJECTS								
81 -18-80-811-08-423700-24-22				ARCH & ENGINEERING SERVICES				
	100,000.00	100,000.00		37,548.04	0.00	65,386.96	-2,935.00	102.9%
81 -18-80-811-08-428000-				PROFESSIONAL SERVICES				
	280,000.00	280,000.00		437.50	0.00	0.00	279,562.50	.2%
81 -18-80-811-08-428000-20-13				VARIOUS ENGINEERING SERVICES				
	25,373.00	25,373.00		3,465.48	674.44	3,735.87	18,171.65	28.4%
81 -18-80-811-08-428000-23-04				PROFESSIONAL SERVICES				
	0.00	0.00		7,500.00	0.00	0.00	-7,500.00	100.0%
81 -18-80-811-08-428000-24-32				PROFESSIONAL SERVICES				
	0.00	0.00		33,450.00	16,725.00	8,362.50	-41,812.50	100.0%
81 -18-80-811-08-451000-				AUTOMOTIVE EQUIPMENT				
	250,000.00	250,000.00		0.00	0.00	0.00	250,000.00	.0%
81 -18-80-811-08-451000-FA				AUTOMOTIVE EQUIPMENT				
	0.00	0.00		0.00	0.00	143,225.00	-143,225.00	100.0%
81 -18-80-811-08-486300-				WATER DIST SYSTM LEAK DET SURV				
	35,000.00	35,000.00		0.00	0.00	0.00	35,000.00	.0%
81 -18-80-811-08-488800-				WATER MAIN REPLACEMENTS				
	425,000.00	425,000.00		0.00	0.00	0.00	425,000.00	.0%
81 -18-80-811-08-488800-19-32				ELDO ST IMPROVE FAIRV TO CHURC				
	0.00	0.00		0.00	0.00	12,247.50	-12,247.50	100.0%
81 -18-80-811-08-488800-23-08				WATER MAIN REPLACEMENTS				
	0.00	0.00		0.00	0.00	20,625.00	-20,625.00	100.0%
81 -18-80-811-08-488800-23-25				WATER MAIN REPLACEMENTS				
	0.00	0.00		0.00	0.00	35,323.69	-35,323.69	100.0%
81 -18-80-811-08-488800-24-08				WATER MAIN REPLACEMENTS				
	0.00	0.00		0.00	0.00	108,350.00	-108,350.00	100.0%
81 -18-80-811-08-488800-24-11				WATER MAIN REPLACEMENTS				
	0.00	0.00		0.00	0.00	1,923.00	-1,923.00	100.0%
81 -18-80-811-08-488800-24-25				WATER MAIN REPLACEMENTS				
	0.00	0.00		0.00	0.00	37,407.50	-37,407.50	100.0%
81 -18-80-811-08-497000-				WATER SYSTEM IMPROVEMENTS				
	200,000.00	200,000.00		4,859.80	0.00	0.00	195,140.20	2.4%
81 -18-80-811-08-497000-23-13				WATER SYSTEM IMPROVEMENTS				
	0.00	0.00		60,750.00	0.00	104,924.70	-165,674.70	100.0%
81 -18-80-811-08-497000-23-20				WATER SYSTEM IMPROVEMENTS				
	100,000.00	100,000.00		26,552.50	0.00	42,300.00	31,147.50	68.9%
81 -18-80-811-08-497000-24-12				WATER SYSTEM IMPROVEMENTS				
	259,500.00	259,500.00		70,909.71	31,027.66	44,030.68	144,559.61	44.3%

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 81	WATER	CAPITAL							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
81 -18-80-811-08-499200-	600,000.00	600,000.00		SWTP IMPROVEMENTS	0.00	258,800.00	341,200.00	43.1%	
81 -18-80-811-08-499200-22-18	10,230,000.00	10,230,000.00		SWTP IMPROVEMENTS	40,078.15	39,814.03	10,150,107.82	.8%	
81 -18-80-811-08-499200-24-29	0.00	0.00		SWTP IMPROVEMENTS	50,330.00	43,575.00	-582,505.00	100.0%	
81 -18-80-811-08-499200-W1603	0.00	0.00		EAST CLARIFIERS CONVERSION	-2,513.72	0.00	2,513.72	100.0%	
TOTAL WATER NON LAKE CAPITAL-PROJ	12,504,873.00	12,504,873.00			99,176.50	1,458,631.43	10,712,874.11	14.3%	
TOTAL WATER NON-LAKE CAPITAL	12,504,873.00	12,504,873.00			99,176.50	1,458,631.43	10,712,874.11	14.3%	

812 WATER LAKE CAPITAL

81808122 WATER LAKE CAPITAL-OP EXPENSES

81 -18-80-812-02-423700-	89,203.00	89,203.00		ARCH & ENGINEERING SERVICES	0.00	1,239.80	87,963.20	1.4%	
81 -18-80-812-02-423700-19-38	4,383,626.00	4,383,626.00		WATERSHED MANAGEMENT	220,544.91	30,575.98	3,357,081.42	23.4%	
81 -18-80-812-02-423700-22-40	0.00	0.00		ARCH & ENGINEERING SERVICES	0.00	14,752.12	-14,752.12	100.0%	
81 -18-80-812-02-423700-24-03	0.00	0.00		ARCH & ENGINEERING SERVICES	372.22	73,827.78	-74,200.00	100.0%	
81 -18-80-812-02-423700-24-22	0.00	0.00		ARCH & ENGINEERING SERVICES	0.00	12,207.08	-12,207.08	100.0%	
81 -18-80-812-02-423700-RCPPE	0.00	0.00		ARCH & ENGINEERING SERVICES	9,092.66	9,092.66	-80,000.00	100.0%	
81 -18-80-812-02-423700-RCPPI	0.00	0.00		ARCH & ENGINEERING SERVICES	16,500.00	0.00	-569,542.52	100.0%	
81 -18-80-812-02-428000-RCPPE	0.00	0.00		PROFESSIONAL SERVICES	18,662.50	0.00	-87,571.00	100.0%	
81 -18-80-812-02-428000-RCPPI	0.00	0.00		PROFESSIONAL SERVICES	800.28	800.28	-118,395.73	100.0%	
TOTAL WATER LAKE CAPITAL-OP EXPEN	4,472,829.00	4,472,829.00			40,468.92	1,718,480.26	2,488,376.17	44.4%	

81808128 WATER LAKE CAPITAL - PROJECTS

81 -18-80-812-08-485660-	LAKEFRONT DEVELOPMENT
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YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 81	WATER CAPITAL							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	425,000.00		425,000.00	40,421.00	0.00	170.00	384,409.00	9.6%
81 -18-80-812-08-485660-23-42	0.00		0.00	LAKEFRONT DEVELOPMENT	0.00	28,252.50	-29,867.50	100.0%
81 -18-80-812-08-485660-24-33	0.00		0.00	LAKEFRONT DEVELOPMENT	2,187.50	11,687.50	-28,250.00	100.0%
81 -18-80-812-08-488200-	240,000.00		240,000.00	LAKE DECATUR DAM REPAIRS	0.00	0.00	240,000.00	.0%
81 -18-80-812-08-488900-	750,000.00		750,000.00	ADDL WATER SUPPLY	0.00	0.00	749,908.87	.0%
81 -18-80-812-08-488900-22-04	100,000.00		100,000.00	ADDITIONAL WATER SUPPLY	0.00	1,248.00	98,752.00	1.2%
81 -18-80-812-08-488900-22-05	0.00		0.00	ADDITIONAL WATER SUPPLY	0.00	108,933.00	-123,849.00	100.0%
81 -18-80-812-08-488900-24-02	0.00		0.00	ADDITIONAL WATER SUPPLY	1,400.00	21,966.00	-33,925.00	100.0%
81 -18-80-812-08-488900-25-07	0.00		0.00	ADDITIONAL WATER SUPPLY	3,356.36	4,824.19	-16,361.10	100.0%
81 -18-80-812-08-488900-25-23	0.00		0.00	ADDITIONAL WATER SUPPLY	0.00	46,273.50	-92,547.00	100.0%
TOTAL WATER LAKE CAPITAL - PROJEC	1,515,000.00		1,515,000.00		6,943.86	223,354.69	1,148,270.27	24.2%
TOTAL WATER LAKE CAPITAL	5,987,829.00		5,987,829.00		47,412.78	1,941,834.95	3,636,646.44	39.3%
TOTAL WATER CAPITAL	18,492,702.00		18,492,702.00		146,589.28	3,400,466.38	14,349,520.55	22.4%
TOTAL EXPENSES	18,492,702.00		18,492,702.00		146,589.28	3,400,466.38	14,349,520.55	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 84		COMMUNITY REVITALIZATION FUND						
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
840 COMMUNITY REVITALIZATION								
84458402 COMMUNITY REVITALIZATION OP EX								
84	-02-45-840-02-408899-		MISC EXPENSE					
	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	.0%	
84	-02-45-840-02-423904-CDVP		MISCELLANEOUS GRANT EXP					
	0.00	0.00	6,052.23	0.00	0.00	-6,052.23	100.0%	
84	-02-45-840-02-424800-		DEMOLITION EXPENSES					
	1,500,000.00	1,500,000.00	11,950.00	0.00	0.00	1,488,050.00	.8%	
84	-02-45-840-02-424800-CNTIF		DEMOLITION EXPENSES					
	0.00	0.00	0.00	0.00	10,625.00	-10,625.00	100.0%	
84	-02-45-840-02-428000-		PROFESSIONAL SERVICES					
	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00	.0%	
84	-02-45-840-02-448100-		CDBG PROGRAM INCOME					
	0.00	0.00	43.44	21.72	0.00	-43.44	100.0%	
84	-02-45-840-02-448502-		NEIGHBORHOOD SAFETY & CLEANUP					
	120,000.00	120,000.00	15,328.08	0.00	0.00	104,671.92	12.8%	
84	-02-45-840-02-448502-23-05		NEIGHBORHOOD SAFETY & CLEANUP					
	0.00	0.00	38,407.42	0.00	22,521.50	-60,928.92	100.0%	
84	-02-45-840-02-448502-CDVP		NEIGHBORHOOD SAFETY & CLEANUP					
	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	100.0%	
84	-02-45-840-02-448510-		NEIGHBORHOOD ACTIVITIES					
	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	.0%	
84	-02-45-840-02-449200-		TAX & INSURANCE PAYMENTS					
	0.00	0.00	552.50	0.00	0.00	-552.50	100.0%	
84	-02-45-840-02-450100-		LAND ACQUISITION					
	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	.0%	
84	-02-45-840-02-491250-		RESIDENTIAL REHAB					
	600,000.00	600,000.00	0.00	0.00	0.00	600,000.00	.0%	
TOTAL COMMUNITY REVITALIZATION OP								
	2,715,000.00	2,715,000.00	74,333.67	21.72	33,146.50	2,607,519.83	4.0%	
TOTAL COMMUNITY REVITALIZATION								
	2,715,000.00	2,715,000.00	74,333.67	21.72	33,146.50	2,607,519.83	4.0%	

843 ARP PROJECTS - HOUSING ASSIST**84458437 ARP FUNDED PROJECTS-HOUSING**

84 -10-45-843-07-424800-		DEMOLITION EXPENSES						
0.00	0.00	59,621.00	0.00	33,488.00	-93,109.00	100.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 84		COMMUNITY REVITALIZATION FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
84	-10-45-843-07-428000-			PROFESSIONAL SERVICES				
	0.00	0.00		29.01	0.00	0.00	-29.01	100.0%
84	-10-45-843-07-432000-WF			MATERIAL - BUILDINGS				
	0.00	0.00		59,700.00	0.00	80,030.00	-139,730.00	100.0%
84	-10-45-843-07-445010-			HOUSING ASSISTANCE PROGRAMS				
	0.00	0.00		68.83	20.02	0.00	-68.83	100.0%
84	-10-45-843-07-449950-WF			LARGE CAPITAL ITEMS				
	0.00	0.00		0.00	0.00	45,233.00	-45,233.00	100.0%
84	-10-45-843-07-460310-WF			RENTAL REHAB PROGRAM				
	0.00	0.00		154,900.00	0.00	0.00	-154,900.00	100.0%
84	-10-45-843-07-472000-			OWNER OCCUPIED HOUSING REHAB				
	0.00	0.00		3,149.17	79.23	0.00	-3,149.17	100.0%
TOTAL ARP FUNDED PROJECTS-HOUSING								
	0.00	0.00		277,468.01	99.25	158,751.00	-436,219.01	100.0%
TOTAL ARP PROJECTS - HOUSING ASSI								
	0.00	0.00		277,468.01	99.25	158,751.00	-436,219.01	100.0%
TOTAL COMMUNITY REVITALIZATION FU								
	2,715,000.00	2,715,000.00		351,801.68	120.97	191,897.50	2,171,300.82	20.0%
TOTAL EXPENSES								
	2,715,000.00	2,715,000.00		351,801.68	120.97	191,897.50	2,171,300.82	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 85	GRANT FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
850 GRANTS								
85438502 MISC GRANTS - OPERATING EXP								
85 -02-43-850-02-423904-		MISCELLANEOUS GRANT EXP						
275,000.00	275,000.00	0.00	-1,705.98	0.00	275,000.00	.0%		
85 -02-43-850-02-423904-CDVP		MISCELLANEOUS GRANT EXP						
500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	.0%		
85 -02-43-850-02-423904-USDAT		MISCELLANEOUS GRANT EXP						
0.00	0.00	1,705.98	1,705.98	0.00	-1,705.98	100.0%		
85 -02-43-850-02-429900-USDAT		CONTRACTUAL SERVICES						
0.00	0.00	94,000.00	0.00	146,490.00	-240,490.00	100.0%		
TOTAL MISC GRANTS - OPERATING EXP								
775,000.00	775,000.00	95,705.98	0.00	146,490.00	532,804.02	31.3%		
TOTAL GRANTS								
775,000.00	775,000.00	95,705.98	0.00	146,490.00	532,804.02	31.3%		
859 DCEO STATE GRANT								
85438592 DCEO OPERATING EXPENSES								
85 -02-43-859-02-408899-TCCI		MISC EXPENSE						
3,000,000.00	3,000,000.00	991,560.50	131,566.38	999,389.54	1,009,049.96	66.4%		
TOTAL DCEO OPERATING EXPENSES								
3,000,000.00	3,000,000.00	991,560.50	131,566.38	999,389.54	1,009,049.96	66.4%		
TOTAL DCEO STATE GRANT								
3,000,000.00	3,000,000.00	991,560.50	131,566.38	999,389.54	1,009,049.96	66.4%		
TOTAL GRANT FUND								
3,775,000.00	3,775,000.00	1,087,266.48	131,566.38	1,145,879.54	1,541,853.98	59.2%		
TOTAL EXPENSES								
3,775,000.00	3,775,000.00	1,087,266.48	131,566.38	1,145,879.54	1,541,853.98			

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 88		RECYCLING PROGRAM		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL	APPROP	REVISED	BUDGET					
880 RECYCLING								
88458802 RECYCLING- OPERATING EXP								
88	-18-45-880-02-420100-			ADVERTISING				
	7,000.00	7,000.00		0.00	0.00	0.00	7,000.00	.0%
88	-18-45-880-02-424350-			GENERAL FUND FIXED ALLOCATION				
	27,792.00	27,792.00		9,264.00	2,316.00	0.00	18,528.00	33.3%
88	-18-45-880-02-429910-			RECYCLING FEES				
	708,000.00	708,000.00		222,378.93	40,792.95	521,121.07	-35,500.00	105.0%
88	-18-45-880-02-430100-			DELIVERY OF RECYCLING BINS				
	800.00	800.00		0.00	0.00	0.00	800.00	.0%
88	-18-45-880-02-443900-			REIMBURSE UCS BILLING				
	25,896.00	25,896.00		8,632.00	2,158.00	0.00	17,264.00	33.3%
TOTAL RECYCLING- OPERATING EXP								
	769,488.00	769,488.00		240,274.93	45,266.95	521,121.07	8,092.00	98.9%
TOTAL RECYCLING								
	769,488.00	769,488.00		240,274.93	45,266.95	521,121.07	8,092.00	98.9%
TOTAL RECYCLING PROGRAM								
	769,488.00	769,488.00		240,274.93	45,266.95	521,121.07	8,092.00	98.9%
TOTAL EXPENSES								
	769,488.00	769,488.00		240,274.93	45,266.95	521,121.07	8,092.00	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 89		2022 BOND FUND						
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
890 WATER BONDS								
89438902 WATER BOND								
89	-18-43-890-02-423901-							
	0.00	0.00	BANKING SERVICE CHARGES					
			4,627.61	2,326.22	0.00	-4,627.61	100.0%	
89	-18-43-890-02-488900-22-22							
	1,333,040.00	1,333,040.00	ADDITIONAL WATER SUPPLY					
			4,969.56	0.00	1,184,680.44	143,390.00	89.2%	
89	-18-43-890-02-497000-							
	1,685,000.00	1,685,000.00	WATER SYSTEM IMPROVEMENTS					
			19,550.00	0.00	0.00	1,665,450.00	1.2%	
89	-18-43-890-02-497000-22-02							
	4,552,617.00	4,552,617.00	WATER SYSTEM IMPROVEMENTS					
			1,050,386.88	13,926.23	3,969,434.89	-467,204.77	110.3%	
89	-18-43-890-02-497000-22-17							
	0.00	0.00	WATER SYSTEM IMPROVEMENTS					
			603,821.20	1,865.00	225,088.98	-828,910.18	100.0%	
89	-18-43-890-02-497000-23-10							
	915,675.00	915,675.00	WATER SYSTEM IMPROVEMENTS					
			658,292.81	5,977.12	699,878.43	-442,496.24	148.3%	
89	-18-43-890-02-497000-24-16							
	0.00	0.00	WATER SYSTEM IMPROVEMENTS					
			83,268.91	4,181.30	160,031.09	-243,300.00	100.0%	
TOTAL WATER BOND								
	8,486,332.00	8,486,332.00	2,424,916.97	28,275.87	6,239,113.83	-177,698.80	102.1%	
89438925 Water Capital Projects								
89	-10-80-890-08-428000-							
	0.00	0.00	PROFESSIONAL SERVICES					
			153.60	0.00	0.00	-153.60	100.0%	
89	-10-80-890-08-428000-22-17							
	0.00	0.00	PROFESSIONAL SERVICES					
			0.00	0.00	26,646.51	-26,646.51	100.0%	
89	-10-80-890-08-428000-22-18							
	0.00	0.00	PROFESSIONAL SERVICES					
			0.00	0.00	836.32	-836.32	100.0%	
TOTAL Water Capital Projects								
	0.00	0.00	153.60	0.00	27,482.83	-27,636.43	100.0%	
TOTAL WATER BONDS								
	8,486,332.00	8,486,332.00	2,425,070.57	28,275.87	6,266,596.66	-205,335.23	102.4%	
TOTAL 2022 BOND FUND								
	8,486,332.00	8,486,332.00	2,425,070.57	28,275.87	6,266,596.66	-205,335.23	102.4%	
TOTAL EXPENSES								
	8,486,332.00	8,486,332.00	2,425,070.57	28,275.87	6,266,596.66	-205,335.23		

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 90		FIRE PENSION FUND					
ORIGINAL APPROP		REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
900 FIRE PENSION							
90479002 FIRE PENSION- OP EXPENSES							
90	-20-47-900-02-408899-		MISC EXPENSE				
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
90	-20-47-900-02-423801-		ACCOUNTING SERVICES EXTERNAL				
	16,000.00	16,000.00	2,545.00	1,840.00	0.00	13,455.00	15.9%
90	-20-47-900-02-424100-		CONFERENCES & TRAVEL				
	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
90	-20-47-900-02-424350-		GENERAL FUND FIXED ALLOCATION				
	45,576.00	45,576.00	15,192.00	3,798.00	0.00	30,384.00	33.3%
90	-20-47-900-02-424500-		POSTAGE				
	1,500.00	1,500.00	468.52	145.64	0.00	1,031.48	31.2%
90	-20-47-900-02-424600-		LEGAL SERVICES				
	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	.0%
90	-20-47-900-02-425400-		FISCAL AGENT FEES				
	100,000.00	100,000.00	56,219.06	41,717.03	0.00	43,780.94	56.2%
90	-20-47-900-02-426600-		PHYSICAL EXAM FEES				
	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	.0%
90	-20-47-900-02-443500-		PENSION PAYMENTS				
	9,800,000.00	9,800,000.00	3,527,935.71	889,046.56	0.00	6,272,064.29	36.0%
90	-20-47-900-02-447000-		REFUND OF PENSIONS				
	36,000.00	36,000.00	0.00	0.00	0.00	36,000.00	.0%
TOTAL FIRE PENSION- OP EXPENSES							
	10,043,076.00	10,043,076.00	3,602,360.29	936,547.23	0.00	6,440,715.71	35.9%
TOTAL FIRE PENSION							
	10,043,076.00	10,043,076.00	3,602,360.29	936,547.23	0.00	6,440,715.71	35.9%
TOTAL FIRE PENSION FUND							
	10,043,076.00	10,043,076.00	3,602,360.29	936,547.23	0.00	6,440,715.71	35.9%
TOTAL EXPENSES							
	10,043,076.00	10,043,076.00	3,602,360.29	936,547.23	0.00	6,440,715.71	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 91		POLICE PENSION FUND					
ORIGINAL	APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
910 POLICE PENSION							
91469102 POLICE PENSION- OP EXP							
91	-20-46-910-02-408899-		MISC EXPENSE				
	500.00	500.00	0.00	0.00	0.00	500.00	.0%
91	-20-46-910-02-423801-		ACCOUNTING SERVICES EXTERNAL				
	24,000.00	24,000.00	3,280.00	2,575.00	0.00	20,720.00	13.7%
91	-20-46-910-02-424100-		CONFERENCES & TRAVEL				
	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	.0%
91	-20-46-910-02-424350-		GENERAL FUND FIXED ALLOCATION				
	52,356.00	52,356.00	17,452.00	4,363.00	0.00	34,904.00	33.3%
91	-20-46-910-02-424500-		POSTAGE				
	2,000.00	2,000.00	660.32	187.39	0.00	1,339.68	33.0%
91	-20-46-910-02-424600-		LEGAL SERVICES				
	72,000.00	72,000.00	28,757.65	6,820.02	0.00	43,242.35	39.9%
91	-20-46-910-02-425400-		FISCAL AGENT FEES				
	200,000.00	200,000.00	32,711.21	6,719.51	0.00	167,288.79	16.4%
91	-20-46-910-02-426600-		PHYSICAL EXAM FEES				
	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	.0%
91	-20-46-910-02-428400-		MEMBERSHIP FEES				
	800.00	800.00	0.00	0.00	0.00	800.00	.0%
91	-20-46-910-02-442301-		FIDUCIARY INSURANCE				
	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	.0%
91	-20-46-910-02-443500-		PENSION PAYMENTS				
	11,500,000.00	11,500,000.00	4,042,260.72	1,009,229.75	0.00	7,457,739.28	35.2%
91	-20-46-910-02-447000-		REFUND OF PENSIONS				
	300,000.00	300,000.00	4,325.82	4,325.82	0.00	295,674.18	1.4%
91	-20-46-910-02-447600-		SECRETARY EXPENSES				
	400.00	400.00	0.00	0.00	0.00	400.00	.0%
TOTAL POLICE PENSION- OP EXP							
	12,194,056.00	12,194,056.00	4,129,447.72	1,034,220.49	0.00	8,064,608.28	33.9%
TOTAL POLICE PENSION							
	12,194,056.00	12,194,056.00	4,129,447.72	1,034,220.49	0.00	8,064,608.28	33.9%
TOTAL POLICE PENSION FUND							
	12,194,056.00	12,194,056.00	4,129,447.72	1,034,220.49	0.00	8,064,608.28	33.9%
TOTAL EXPENSES							
	12,194,056.00	12,194,056.00	4,129,447.72	1,034,220.49	0.00	8,064,608.28	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
GRAND TOTAL						
311,284,781.89	311,284,781.89	81,555,385.96	14,964,757.91	43,111,094.96	186,618,300.97	40.0%

** END OF REPORT - Generated by Cooling, Anthony D **

**Council Memo
Finance Department
No. 2025-3**

DATE: May 19, 2025

TO: Honorable Mayor Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Ruby F James, City Treasurer & Chief Financial Officer

SUBJECT: Presentation of 2023 Audit Reports

SUMMARY:

Chad Lucas, Principal and Tom Siwicki, Director of Sikich LLP (Sikich) will present the 2023 Audit Reports for the City of Decatur, Illinois.

BACKGROUND:

The City of Decatur is required to be audited annually by an independent auditor. Sikich has concluded their 2023 audit. As a result, several reports have been prepared:

- Annual Comprehensive Financial Report ended December 31, 2023
- Audit Governance Communication to the Mayor and Council members
- Management Letter
- Tax Increment Financing District Funds Report on compliance with Public Act 85-1142 (TIF Reports)
- Single Audit Report
- Illinois GATA (Grant Accountability and Transparency Act)
- Mass Transit Reports for 2022 and 2023

POTENTIAL OBJECTION:

None anticipated.

INPUT FROM OTHER SOURCES:

Chad Lucas, Principal Sikich
Tom Siwicki, Director Sikich

STAFF REFERENCES:

Ruby F. James, City Treasurer & Chief Financial Officer

BUDGET/TIME IMPLICATIONS:

City of Decatur, Illinois

Annual Comprehensive Financial Report



For the Fiscal Year Ended December 31, 2023

CITY OF DECATUR, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2023

Prepared by Finance Department

CITY OF DECATUR, ILLINOIS
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INTRODUCTORY SECTION



CITY OF DECATUR

Macon County, Illinois

Decatur Civic Center
1 Gary K. Anderson Plaza
Decatur, Illinois
www.decaturl.gov

Mayor

Julie Moore Wolfe

Council Members

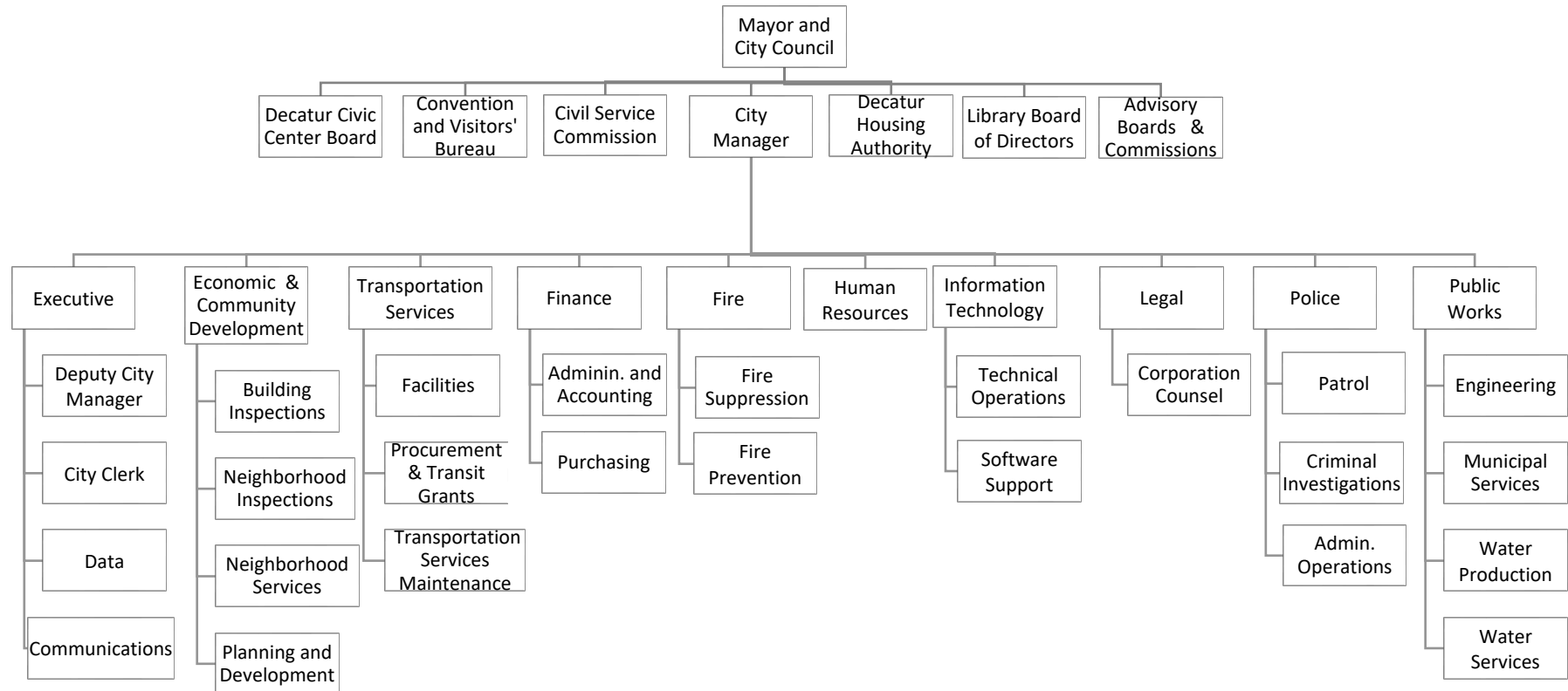
Chuck Kuhle
David Horn
Lisa Gregory
Ed Culp
Dennis Cooper
Patrick McDaniel

Officials

Tim Gleason - City Manager
Ruby James - City Treasurer & Chief Financial Officer
Kim Althoff - City Clerk
Wendy Morthland - Corporation Counsel

City of Decatur, Illinois

Organizational Chart





CITY OF DECATUR ILLINOIS

March 13, 2025

The Honorable Mayor Moore Wolfe,
Members of the City Council, and
Residents and Businesses of the City of Decatur:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Decatur, Illinois, for the fiscal year ended December 31, 2023. This report provides a broad view of the City's financial activities for the 2023 fiscal year and its financial position as of December 31, 2023. The State of Illinois requires all general-purpose local governments to issue a complete set of financial statements presented in conformance with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants.

The management of the City of Decatur is responsible for the accuracy of the data and the completeness and fairness of the presentation, which includes all disclosures based upon a comprehensive framework of internal control that has been established for this purpose. To the best knowledge and belief of the City, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City of Decatur. All disclosures necessary to enable the reader to gain an understanding of the City of Decatur's financial condition and activities have been included within the comprehensive annual financial report.

Sikich CPA LLC, a firm of licensed certified public accountants, has audited the City of Decatur's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Decatur for the fiscal year ended December 31, 2023, are free of material misstatement. The independent audit involved the examination, on a test basis, of evidence to support the amounts and disclosures in the financial statements, assess the accounting principles used and the significant estimates made by management, and evaluate the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unmodified opinion that the City of Decatur's financial statements for the fiscal year ended December 31, 2023, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

The City of Decatur receives various federal and state grants and is required under the Federal Single Audit Act to have an annual audit performed of certain major federal grant programs. The audit contains information concerning whether grant activity is presented fairly in the financial

statements, whether internal controls are sufficient to provide reasonable assurance that the funds are managed properly, and whether material grant compliance requirements have been met. The auditor's reports relative to the Federal Single Audit Act are included in a separate report.

Generally accepted accounting principles require management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A. The City's MD&A can be found immediately following the report of the independent auditors.

Profile of Government

The City of Decatur, founded in 1823, is the county seat of Macon County. Since 1971 the City has operated as a home rule unit of government pursuant to the State of Illinois Constitution. The City of Decatur is located in the heart of Central Illinois, approximately 182 miles southwest of Chicago, 134 miles northeast of St. Louis, and 38 miles east of Springfield, the state capital. As of 2023, the total population was estimated at 67,477.

Decatur and Macon County are a vibrant and diverse area with a strong local economy based on a mix of manufacturing and service, agricultural, higher education and other commercial based industries. The diverse economic mix creates varied employment opportunities for residents while providing some level of diversification from economic downturns.

The City of Decatur operates under the Council-Manager form of government, a system which combines the leadership of a representative, elected council with the professional background of an appointed manager. The City Council is made up of an elected team of six city council members and a mayor, all serving four-year staggered terms. The City Council responsibilities are to enact ordinances, resolutions, and regulations which govern the City, adopt the annual budget, as well as appoint members of various statutory and ordinance boards. The City's manager is responsible for carrying out the policies and ordinances established by City Council, overseeing the day-to-day operations of the City, and appointing the department heads of the City's departments.

The City provides a full range of municipal services. These services include:

- General government,
- Public safety police and fire protection,
- Public works street and infrastructure construction and maintenance,
- Water, sewer, and storm water utility services to commercial, industrial, and residential properties within the city,
- Public transit operations,
- Community and economic development services, and
- Parking operations within the central city footprint.

Additional demographic information about the City of Decatur may be found in the statistical section of this report.

Financial Planning

The annual budget serves as the foundation for the City of Decatur's financial planning and control. The City Administration begins the budgeting process in June and ends in December by adopting the budget. The budgeting process is very collaborative, and all departments submit their requests through the City's financial system to be compiled by the Finance Department and ultimately reviewed and vetted by the City Manager. All departments present their proposed budgets to the City Council in study sessions that are open to the public. The Finance Department gathers all recommendations by the City Council along with any changes made by the City Manager to prepare the final budget. A final public hearing is held in December prior to the City Council adopting the budget before the end of the fiscal year.

The adopted budget is presented by fund, department (i.e., public works), and object (i.e., wages). The City Manager and department directors may spend within the fund and between line items of the fund. However, any transfers made between funds or that increase the expenditures or revenues of the fund overall must be approved by the City Council. The City Council must approve all expenditures greater than \$20,000, unless there is budgetary line-item detail in the budget, then the City Council must approve expenditures over \$40,000.

A budget to actual comparison is provided for each individual governmental fund for which an appropriate annual budget has been adopted. For the general fund, a budget to actual comparison is provided in the supplementary information section. For other governmental funds, their budget to actual comparison is presented in the non-major governmental fund subsection of this report.

Strategic Plan Goals for FY2024 and FY2025:

- Community Revitalization
- Grow, Enhance, and Better Prepare the Local Workforce to Meet Current & Future Demands
- Take Downtown Decatur to the Next Level because a Healthy Downtown Benefits the Whole City
- Select New Technologies to Improve Municipal Service Delivery, Create Efficiencies, and Enhance Access to the Information and Services for the Citizens of Decatur
- Be more innovative in securing the City's financial security; enhance & expand utility assets to strengthen economic development
- Collaborate with others in ensuring integrated and wholistic management of city-owned open spaces, transportation corridors, and especially Lake Decatur.

Strategic Plan Accomplishments in FY2023:

The City of Decatur and its leadership are driven by their mission and strategic goals. Accordingly, 2023 saw significant progress in:

- Clearing away derelict and collapsing buildings in the city's urban core;
- 167 demolitions/rehabilitations were achieved as part of the City's strategic plan;
- The launching of unique catalyst projects in selected neighborhoods to drive re-investment;
- The use of key partnerships with the Central Illinois Land Bank Authority, Northeast Community Fund, Land of Lincoln Credit Union, and others to leverage housing rehabilitation;
- Implementation of a pro-active project to phase-out lead service lines, especially in older neighborhoods; and
- Enactment of specific programs to enhance workforce development to get more people plugged-in to local job opportunities.

The city also took steps to make significant new investments in its infrastructure, most notably:

- Major investments in mechanical, electrical and chemical feed systems at the South Water Treatment Plant;
- Planning for new water and sewer infrastructure in the industrial Northeast Quadrant;
- Upgrades to the Basin 2 marina;
- Watershed protection initiatives to stabilize the lake shoreline, and reduce the quantity of silt and erosion entering Lake Decatur;
- Building improvements at the Public Library and the Municipal Service Center;
- Expansion of the city's broadband network; and
- Investment in a new transit campus and in hybrid buses.

In addition to a significant turn-around in the city's aggregate equalized assessed valuation, the city took other steps to improve its financial standing and to foster more economic development to grow the tax base:

- The City assisted Tillamook, TCCI, InnovaFeed and others to relocate and build new plants in Decatur, or expand existing industrial operations;
- The City increased its water, sewer, storm water, boat and dock fees to keep pace with rising costs;
- The City off-loaded certain recycling and garbage handling fees to private haulers that had formally been City expenses.

The City's corporate authorities are committed to continuing their biennial strategic planning process to make sure there is a template and plans in place to continue this progress in future years.

City Services:

- Police: 50,280 calls for service
- Fire: 17,517 alarms that DFD responded to
- Community Development: 149 permits were issued, and 347 inspections were handled.
- Economic Development: 108 demolitions and 59 housing rehabilitations
- Public Works: 377 miles of City streets cleaned.
- Utility Customer Service: 40,000+ service phone calls handled.

Local Economy

The information presented in the financial statements is perhaps best understood when considered from a broader perspective of the specific environment within which the City of Decatur operates.

The City of Decatur continues to place high emphasis on a growing and diversified local economy. The city has been historically active in supporting manufacturing operations, offering a strong residential labor force, with low-cost housing alternatives to other cities in Illinois and in the Midwest region. In addition, the city offers a strong infrastructure backbone for establishment of manufacturing, transportation, and distribution industry operations with lower cost utilities than other cities in the Midwest.

The largest employers in the City of Decatur include Archer Daniels Midland Company (ADM), Caterpillar, Inc. (CAT), Decatur Memorial Hospital, Decatur Public School District #61, HSHS St. Mary's Hospital, Ameren Illinois, The Kelly Group, Mueller Co, Inc., Millikin University, Richland Community College, Primient, Norfolk Southern, and Bodine Electric.

Unemployment has trended down over the last several years in the City of Decatur due to the economy recovering from the COVID pandemic. However, in December 2023 unemployment was 5.7% compared to 4.5% in December 2022 due to pressure from inflationary factors. The impact was experienced in manufacturing, government, professional-business services, and transportation-warehousing-utilities.

Initiatives

Tillamook - \$60 million ice cream plant to produce products for regional demand. Demolition of adjacent structures and rehabilitation of shuttered plants is currently ongoing.

T/CCI Electric - \$35 million compressor plant, climate research, and innovation center. T/CCI is making electric compressors and working with Richland Community College and other state colleges for training programs.

Fuyao Glass - \$300 million glass production facility just outside the city limits. Schedule to be operational in January of 2025.

Mueller Water Products – \$60 million brass foundry, a state-of-the-art brass foundry. Construction of the new foundry for making piping, pumping and valve manufacturing started in 2019 and it opened at the start of 2024 and is currently staffing up. It is one of the largest and most modernized foundries of its kind in North America. The investment will create or retain 300 jobs.

Innovafeed, SAS – A Paris, France based biotech company, will build its first North American facility in 2022-2023, investing more than \$100 million and employing 200 persons. The company sells ingredients and feed derived from insects for animal nutrition.

Fiber Optic Initiative – Installation of phase II of the City-owned high-speed broadband fiber optic cable network. The project was made possible through a contribution from the Howard G. Buffett Foundation. The City is currently building several miles of additional broadband infrastructure using \$1.4 million in Build Illinois grants, plus \$1.0 million in ARP Act monies.

Law Enforcement Training Center – \$300 million state of art training facility that serves law enforcement agencies across the State and country, with offices for the FBI, Illinois State Police, Illinois Department of Corrections and more. The campus was the brainchild of and funded by the Howard G. Buffett Foundation.

Decatur Park District Amphitheater in Nelson Park – Creation of a \$4.25 million, 2,200 seat amphitheater venue on the shore of Lake Decatur in Nelson Park for cultural and entertainment events. The project was made possible through a contribution from the Howard G. Buffett Foundation. The Amphitheater is being expanded in 2024 due to its utilization and popularity.

Decatur Park District Aquatic Center - Creation of a \$3.8 million waterpark in Nelson Park, including a 7,800 square foot leisure pool and a 25-yard lap pool, opened for operation in 2021.

HSHS Medical Group - \$1.5 million construction of a new medical group facility serving the north central part of the City, and \$7.8 million medical building expansion on the St. Mary's Hospital campus.

New Retail Developments - \$50 million in new retail development by new brands entering the market, including Belle Tire, Take 5, Starbucks, 7 Brew, Five Below, within the last 3 years.

Decatur Park District Senior Center - Creation of a \$5 million consolidated senior center at the old Scovill Golf Course.

Caterpillar Expansion – Caterpillar has continued to invest in its Decatur Campus, which is Caterpillar's largest campus globally, with another 180,000 square foot addition to its facility.

Warwick Clean Energy Complex – Warwick Carbon Solutions is building a \$1.3 billion power plant and steam production facility in Decatur to supply power and steam to multiple industrial users. Anticipated startup date of facility is planned in early 2028.

Rising Pharmaceuticals acquired the Akorn facilities in Decatur and has resumed production.

More than 1.5 million Square Feet of new Warehousing and Distribution Space built since 2020.

Completed Projects of Significance

Old Dominion Freight – \$1.8 million expansion of the existing Old Dominion facility.

United Parcel Service – \$1.5 million expansion of the existing UPS facility.

Busey Bank FirsTech Renovation – Back-office payment processing service provider subsidiary of Busey Bank completed a \$3.5 million investment initiative in the downtown footprint renovating the current facility. The investment is a collaboration of private/public funding and secures continued operation of an important employer in the City.

Westfield Industries / ShurCo Expansion – \$3.6 million facility investment by manufacturer of farm equipment that is a subsidiary of AG Growth International.

Parke & Son, Inc., Parke Warehouse Expansion – 140,000 square foot expansion of the existing warehouse and distribution facility on East Mound Road, in the Midwest Inland Port corridor, to meet current and anticipated business growth. The investment included facility expansion and equipment approaching \$6 million.

Union Iron consolidation and expansion – \$11 million facility on East Mound Road to consolidate operations and accommodate expected business growth. There is an expectation for additional employees to be added to the labor force as the enterprise expands its production operations. The City expanded an Enterprise Zone and provided rezoning to facilitate the project.

New VA Clinic - \$2.4 construction of new clinic which replaced an older facility.

Children's Museum of Illinois - \$2.3 million expansion of the museum adding Heroes Hall, a 7,000 square foot law enforcement themed wing highlighting first responders in the County. This project was made possible by a contribution from the Howard G. Buffett Foundation.

Prairie Eye and LASIK Center - \$2 million new construction of a state-of-the-art eye clinic.

Aldi - \$2.4 million construction of a new Aldi grocery store, replacing an older outdated Aldi property. The 22,000 square foot facility provides shoppers with an upgraded Aldi shopping experience.

Fresenius Kidney Care - \$1.5 million upgrade and expansion of the existing Fresenius dialysis center.

Planet Fitness - \$1 million remodel of existing Planet Fitness space in the Brettwood Village Center.

ADM Local Investment and Expansion

ADM LG Chem Joint Venture – ADM has continued to bring more joint ventures back to the City of Decatur for investment and production including this one with LG Chem. This is a combined \$700 Million dollar investment into two new Poly Lactic and Lactic Acid plants to produce raw bio plastics.

ADM Carbon Sequestration Project – Landmark project initiative to reduce greenhouse gas by capturing and storing carbon dioxide emissions from the ethanol plant in the underground rock structure below the earth's surface. This \$208 million investment is recognized nationally for its innovation and success.

ADM Alternative Protein Innovation Center – \$300 million facility within the ADM Decatur footprint for research and development of alternative protein uses and refinements.

ADM InnovaFeed – Announced plans to collaborate on the construction of the world's largest insect protein production site. The project creates sustainable production to meet demand for insect protein in animal feed. Construction began in 2023.

Infrastructure Improvement Projects

Street Light and Facility LED Lighting Initiative - \$2 million investment in the installation of LED lighting technology in approximately 1,000 City owned and operated ornamental streetlights, and installation of LED lighting technology in City Hall (Civic Center facility) and the Library. This energy initiative was executed under a guaranteed cost savings contract with Johnson Controls, Inc. with project completion in 2019.

Water System Improvement Initiative – In the spring of 2013, the City Council took legislative action approving a series of rate increases in the municipal water supply effective May 1, 2013. The approved rate increases, 35% effective May 1, 2013, 30% effective May 1, 2014, 25% effective May 1, 2015, and annual increases pegged to the rate of inflation effective each May 1 thereafter, provide the capital resources for the \$90 million investment currently underway, the largest investment in the City water system since the Lake was created in 1922. The rate increases fund a series of Lake dredging initiatives that will increase the capacity of the Lake, thereby increasing the retained water levels of the Lake by 30%. The rate increases will also fund further investment to secure secondary water supplies, as a safeguard in times of drought, as well as a series of investments in replacing aging above and below ground water infrastructure. The dredging project was completed in 2019. The City now looks to invest in new sewers, water supplies, and improved watershed management projects, and has allocated 44% of its ARP Act monies for the projects.

Storm Water Utility – In 2014, the City Council approved the creation of a new Storm Water Utility in the City to operate as the city utility responsible for the maintenance and operation of the storm water sewer system within the City. The Storm Water Utility commenced in late 2015. This project included an initial investment of \$60 million, to be expended over the succeeding five years addressing the most critical storm water system issues facing the City.

Brush College Road / East Belt Parkway – The City Council approved the selection of resources to identify the best methods for eliminating bottlenecks and other traffic problems at the Brush College underpass just south of Faries Parkway. This project is important to address traffic flow in this important industrial city corridor. In early June 2018, the City was awarded \$25 million of federal funding to pursue the Brush College Road project. Additionally, the City, in co-operation with the County, is pursuing federal funding support to create the East Belt Parkway connecting roadways in support of anticipated economic development opportunities in this industrial sector of the City footprint. This project will commence the construction phase in 2022.

Nelson Park Storm Sewer Improvement – In early 2017, the City Council approved the project to refurbish and replace certain components of the Nelson Park storm sewer line. This \$4 million project was funded by a loan from the IEPA and was completed in 2019.

Education Investments

Johns Hill Magnet School – \$60 million new K-8 magnet school undertaken by the Decatur Public School District. Students started attending the school for the 2023-2024 school year.

William Dansby STEM Academy School – \$40 million new K-8 magnet school being built currently for the Decatur Public School District. Estimated completion date is 2025.

St. Teresa Catholic High School – \$4.8 million project including state-of-the-art athletic facilities, building upgrades and expansion and improvements to the public facilities, with money raised through a school capital campaign. The successful campaign further demonstrates the community's commitment to a strong educational component in the community.

Richland Community College – \$16 million investment for the Workforce Development Institute, a new 45,000 square foot facility to be used for specific local employer workforce training to ensure the trained labor candidate pipeline is available to meet the employment demand anticipated in the future. Campus expansion also included a new culinary-arts dining facility and other facility renovations.

Millikin University – \$1.4 million renovation to the athletic complex including artificial turf, lighting, running track and a new scoreboard in the stadium complex was completed in 2017. Millikin continues to place among the top universities for student academic success, return on education investment and student satisfaction, as rated by U.S. News & World Report, Forbes and the Princeton Review, among other notable publications. The \$22 million construction of the University Commons Building, opened in 2017, is the new front door to the campus. The 87,000-square foot facility blends the Staley Library and student center functions into one campus central location to service campus and community events. The \$70 million construction for the Millikin Center for Theatre and Dance will include a convertible theater in addition to well-equipped studios, classrooms, design labs and public spaces. The \$2.3 million investment in the construction of a new baseball stadium was completed in 2019.

COVID-19 Relief

The City received \$4,631,947 in Federal CURES Act funding in fiscal years 2020 and 2021, which were used to reimburse the City for unplanned and unbudgeted expenses incurred on PPE, sanitizing and cleaning City facilities to prevent spread of the virus; and for public safety police and firefighter manpower costs, as allowed under the CURES Act.

The ARP Act defined a funding level awarded to the City in the amount of \$33.8 million. The City received \$16.9 million of such funds in July 2021 and expects to receive the remaining funds of \$16.9 million in the 2nd quarter of 2022. The City has until 2026 to spend the funds.

In 2021, the City Council approved an ordinance defining the use of the 2021 tranche of the ARP Act monies. The 2021 tranche will be used for Water Utility, Sewer Utility and fiber optics infrastructure capital investment (\$10.0 million); housing, rent and utility payment assistance to citizens impacted by the pandemic (\$2.5 million), revenue replacement (\$2.5 million), community revitalization demolition of unsafe and abandoned housing (\$1.1 million), public safety hazard pay and capital equipment (\$1.0 million), lost gasoline tax revenue (\$0.4 million) to be used in support of replacement of streets and roads; grant to a local museum impacted by the pandemic (\$0.2 million); and \$1.7 million not yet defined.

The City Council has further defined the use of the 2022 tranche of the ARP Act monies. The 2022 tranche will be used for water and sewer utility infrastructure capital investment, community revitalization initiatives, public safety community security initiatives, and community workforce development and training initiatives. The funds, which are included in the City's 2022-2024 budget.

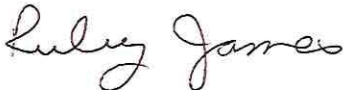
Awards and Acknowledgements

Special thanks goes to the Mayor and City Council for their strong support and guidance to maintain the highest standards of professionalism in the management of the City of Decatur's finances. Sincere appreciation is expressed to the Finance Department and staff across the City in preparation of this report and completion of the audit, whose dedication and contributions provided an accurate and timely reporting process.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Tim Gleason', with a stylized, looping flourish at the end.

Tim Gleason, City Manager

A handwritten signature in dark ink, appearing to read 'Ruby James', with a cursive, flowing style.

Ruby James, City Treasurer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Decatur, Illinois, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit, which represent 17.44%, 45.01%, and 31.14%, respectively, of the assets, net position and revenues of the discretely presented component units as of December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Civic Center Authority discretely presented component unit, is solely based on the report of the other auditors.

Change in Accounting Principle

The City adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Agreements*, during the year ended December 31, 2023. The implementation of this guidance resulted in changes to the assets, liabilities and notes to the financial statements (see Notes 5 and 17 for additional information). Our opinions are not modified with respect to this matter.

Basis for Opinions

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

Adjustments to Prior Period Financial Statements

As part of our audit of the 2023 financial statements, we also audited adjustments described in Note 15 that were applied to restate the 2022 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review or apply any procedures to the 2022 financial statements of the City other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2022 financial statements as a whole.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are 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 and individual fund financial statements and schedules 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 introductory section and statistical section 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated March 14, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich CPA LLC

Springfield, Illinois
March 14, 2025

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

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

The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Decatur, Illinois (the City), as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 14, 2025. Our report includes a reference to other auditors who audited the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Civic Center Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Civic Center Authority or that are reported on separately by those auditors who audited the financial statements of the Civic Center Authority.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The City's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Sikich CPA LLC

Springfield, Illinois
March 14, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS - GOVERNMENT AUDITING STANDARDS FINDINGS

December 31, 2023

Current Year Audit Findings

MATERIAL WEAKNESS

2023-001: Financial Reporting

Criteria: The City's financial statements are to be presented in accordance with generally accepted accounting principles as well as include all necessary disclosures as required by the Governmental Accounting Standards Board (GASB).

Condition: During our audit, we identified and proposed audit adjustments, which were reviewed and approved by management, to present fairly the City's basic financial statements. The adjustments were to various accounts and were material in nature and some were adjustments to the prior period.

Cause and Effect: The accounting department has a limited number of staff who may not always have the time or specialized expertise required to prepare GAAP financial statements and include all disclosures as required by GASB. Without adequate internal control over financial reporting, the financial statements may not contain all the required disclosures or properly adjusted account balances if prepared by the City.

Recommendation: As part of the year-end closing process, we recommend the City review these and all other financial statement line items to ensure they are properly adjusted and agree to subsidiary ledgers.

Views of Responsible Officials: The City of Decatur acknowledges the need for better controls surrounding preparation of financial reporting and schedules delivered to the auditors for use in the financial reporting. In bringing new auditors to the City, we were able to identify several areas to review in depth and prepare the journal entries by internal staff. Due to reduced staffing at the City during the 2023 audit, we were not able to implement the quality control review of schedules and journal entries that is needed to avoid errors. For the 2024 audit we have hired an additional audit staff and will have a full team to prepare the 2024 audit and perform a quality control review.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended December 31, 2023

The Management of the City of Decatur, Illinois (“City”) provides the Management Discussion & Analysis (“MD&A”) of the financial activities and financial condition of the City of Decatur for the fiscal year ended December 31, 2023, as an overview. This MD&A is to be read in conjunction with the transmittal letter beginning on page iii, and the City’s financial statements and footnotes beginning on page 8 of the financial statements.

FINANCIAL HIGHLIGHTS

At December 31, 2023, the City’s overall net position is \$57.7 million (excluding both discretely presented component units), comprised of total assets plus deferred outflows of resources; less liabilities plus deferred inflows. Most of the City’s net position is related to capital assets of \$139.1 million, net of debt, depreciation, and amortization. Capital assets consist of infrastructure (largely water and sewer), buildings, vehicles and equipment. The City uses the investment into capital to provide specific services to citizens and cannot easily convert these capital items into cash for other City uses.

The decrease in overall net position of \$10.9 million is related to the following:

Assets

- Decrease of \$26.9 million due to cash and investments, other taxes, and capital assets
- Decrease of \$13.3 million due to IMRF pensions being valued as of December 31, 2022 when the market was in decline, and a decrease in Decatur Police Officers’ and Decatur Firefighters’ Pension Plan liabilities.

Liabilities

- Decrease of \$25.4 million due to accounts payable, contracts payable, bonds payable, notes payable, and compensated absences.
- Decrease of \$3.9 million in deferred inflows due to property taxes and a decrease in Decatur Police Officers’ and Decatur Firefighters’ Pension Plan liabilities.

At December 31, 2023, the City’s ending governmental fund balance was \$55.5 million, with \$20.7 million being nonspendable, restricted, or assigned and the remaining \$34.8 million being unassigned. Governmental fund balance increased \$3.4 million (before accounting for prior period adjustments), which was largely due to the issuance of a \$3.0 million promissory note in the Capital Projects Fund, see Nonmajor Governmental Funds beginning on page 113 for more detail.

The City’s business-type activities had total net position of \$107.4 million, of which \$39.0 million was unrestricted. This represented an increase of \$10.4 million in net position (before accounting for prior period adjustments), which is largely attributable to the following:

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Assets

- Current Assets decreased \$10.4 million due to cash, investments, accounts receivable and due from other governments
- Proprietary Capital Assets increased by \$0.8 million due to acquisition of assets
- Deferred outflow of assets decreased \$1.0 million due to OPEB and pension obligations

Liabilities

- Current liabilities decreased \$9.9 million due to notes and bonds Payable
- Noncurrent liabilities/Deferred Inflows decreased \$13.0 million due to accounts payable, contracts payable, bonds payable, notes payable, due to other funds, unearned revenue, and pension liabilities
- Internal Service Fund net position related to business-type activities increased \$0.9 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This overview serves as an introduction to the City’s basic financial statements and required supplementary information. These are comprised of four (4) components: 1) government wide financial statements, 2) fund financial statements, 3) notes to the financial statements and 4) required supplementary information. This report also includes other supplementary information in addition to the basic financial statements themselves.

This financial report includes not only the City of Decatur itself, but also two additional entities, the Decatur Police Officers’ Pension Fund and Decatur Firefighters’ Pension Fund, which are considered fiduciary component units. Although legally separate, the City of Decatur has responsibility for ensuring that the fund obligations are met and includes these pension fund components in its financial report in accordance with governmental accounting standards.

In addition, the Annual Comprehensive Financial Report also includes financial information for two discretely presented component units, the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) and the Decatur Public Library (Library). These two entities, which are legally separate organizations, have been deemed to be part of the reporting entity because the City exercises financial accountability over the operations.

GOVERNMENT-WIDE FINANCIAL STATEMENT ANALYSIS

The government-wide financial statements are designed to provide readers with a broad overview of the City of Decatur’s finances in a manner similar to private-sector business and are presented on the full accrual basis of accounting.

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

The government wide financial statements distinguish between functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) and other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business type activities). The major governmental activities of the City of Decatur include general government, economic development, public safety, street construction and maintenance, infrastructure construction and maintenance, and education & culture through the public library. The major business-type activities of the City include water utility, sewer utility and public transit operations.

The Government-wide financials contain two statements: Statement of Net Position and Statement of Activities.

Statement of Net Position

This statement reports all assets, deferred outflows, liabilities, and deferred inflows of the City of Decatur as of December 31, 2023. The difference between total assets, deferred inflows, total liabilities, and deferred inflows is reported as “net position” and can generally be thought of as the net worth of the City. Increase in net position generally indicates an improvement in financial position, while a decrease in net position may indicate a deterioration of financial position.

Statement of Activities

This statement serves the purpose of the traditional income statement. It provides consolidated reporting of the results of all activities of the City of Decatur for the twelve months ended December 31, 2023. Changes in net position are recorded in the period in which the underlying event takes place, which may differ from the period in which cash is received or disbursed. The statement of activities displays the expense of the City’s various programs net of related revenues, as well as a separate presentation of revenue available for general purposes including property tax, sales & use tax, other taxes, and other revenue sources.

The Government-wide financial statements may be found beginning on page 8 of the financial statements.

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Exhibit A-1 Statement of Net Position

The following table reflects the year over year condensed Statement of Net Position.

	Governmental Activities		Business-Type Activities		Total Government		Civic Center Authority		Decatur Public Library**
	2023	2022	2023	2022	2023	2022	2023	2022	2023
Assets:									
Current and other assets	\$ 103.2	\$ 110.6	\$ 69.5	\$ 78.9	\$ 172.7	\$ 189.4	\$ 0.3	\$ 0.2	\$ 5.8
Capital assets (NET)	103.6	111.6	177.4	179.5	281.0	291.1	5.4	5.6	21.4
Total assets	206.7	222.2	247.0	258.4	453.7	480.6	5.8	5.8	27.2
Deferred Outflows									
of Resources:	34.3	49.9	3.4	1.0	37.6	51.0	-	-	1.4
Liabilities:									
Current liabilities	6.1	18.2	4.9	10.5	11.0	28.7	0.1	0.1	0.2
Noncurrent liabilities	249.0	246.6	137.9	147.9	386.9	394.5	0.0	-	18.4
Total liabilities	255.1	264.9	142.8	158.4	397.9	423.3	0.1	0.1	18.6
Deferred Inflows									
of Resources:	35.6	35.7	0.2	4.0	35.8	39.7	-	-	3.2
Net position:									
Net investment in capital assets	70.7	76.4	68.3	55.7	139.1	132.1	5.4	5.6	5.0
Restricted	18.0	31.1	-	3.3	18.0	34.4	-	-	2.6
Unrestricted	(138.4)	(135.9)	39.0	37.9	(99.4)	(98.0)	0.2	0.1	(0.7)
Total net position	\$ (49.7)	\$ (28.4)	\$ 107.4	\$ 97.0	\$ 57.7	\$ 68.6	\$ 5.6	\$ 5.7	\$ 6.9

*Any footing discrepancies are due to rounding as a result of presenting in millions.

**Information for the Decatur Public Library is shown just for 2023 as it was presented as part of the primary government in the prior year.

As of December 31, 2023, the City’s assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources, by \$57.7 million, a decrease of roughly 16% percent, or \$11 million, from the prior year. The change in net position is explained in the Financial Highlights on page 1 of the MD&A.

Governmental activities net position of negative \$49.7 million decreased 75 percent from the prior year while business-type activities net position of \$107.4 million increased roughly 11 percent over prior year. Changes in governmental activities net position were due to the deferred outflow of resources related to pension valuation. Additionally, there was a decrease in net position of \$6.9 million due the Decatur Public Library moving from the primary government to a discretely presented component unit. Changes in business-type activities net position is explained in the Financial Highlights on page 1 of the MD&A.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Exhibit A-2 Statement of Activities

Statement of Activities - Year Ended December 31, 2023 (in millions)*									
	Governmental Activities		Business-Type Activities		Total Government		Civic Center Authority		Decatur Public Library**
	2023	2022	2023	2022	2023	2022	2023	2022	2023
Revenues:									
Program Revenues:									
Charges for services	\$ 3.6	\$ 3.8	\$ 45.0	\$ 48.1	\$ 48.6	\$ 51.9	\$ 1.6	\$ 1.4	\$ 0.0
Operating grants	5.9	2.2	9.5	10.7	15.4	12.9	-	-	0.7
Capital grants	1.9	2.0	-	1.0	1.9	3.0	0.5	-	-
Total Program Revenues	11.4	8.0	54.5	59.8	65.9	67.8	2.1	1.4	0.7
General Revenues:									
Property taxes	14.6	17.1	-	-	14.6	17.1	-	-	3.0
Utility taxes	5.5	7.0	-	-	5.5	7.0	-	-	-
Food & beverage taxes	4.2	3.8	-	-	4.2	3.8	-	-	-
Hotel/motel taxes	1.3	1.1	-	-	1.3	1.1	-	-	-
Local sales taxes	13.3	13.2	-	-	13.3	13.2	-	-	-
Local use taxes	2.8	2.9	-	-	2.8	2.9	-	-	-
Local motor fuel taxes	1.8	1.9	-	-	1.8	1.9	-	-	-
Other taxes	6.7	10.4	-	-	6.7	10.4	-	-	0.9
State sales tax	13.9	13.5	-	-	13.9	13.5	-	-	-
Income taxes	11.3	11.6	-	-	11.3	11.6	-	-	-
American Rescue Plan Grant	6.6	12.4	3.5	10.9	10.2	23.2	-	-	-
Investment earnings (loss)	1.9	(0.1)	1.9	0.9	3.8	0.9	-	-	0.1
Miscellaneous	2.6	2.5	0.2	-	2.8	2.5	-	0.5	0.1
Total General Revenues	86.4	97.3	5.6	11.8	92.0	109.1	-	0.5	4.0
Total Revenues	97.9	105.2	60.1	71.6	158.0	176.8	2.1	1.8	4.7
Expenses:									
Governmental Activities:									
General government	9.6	8.2	-	-	9.6	8.2	-	-	-
Economic development	12.9	5.3	-	-	12.9	5.3	-	-	-
Public safety	67.0	66.1	-	-	67.0	66.1	-	-	-
Public works	17.1	13.8	-	-	17.1	13.8	-	-	-
Culture	0.1	0.1	-	-	0.1	0.1	-	-	-
Education	1.5	4.9	-	-	1.5	4.9	-	-	-
Interest and other charges	0.9	1.0	-	-	0.9	1.0	-	-	-
Business-type Activities:									
Water	-	-	28.3	26.1	28.3	26.1	-	-	-
Sewer	-	-	5.1	5.2	5.1	5.2	-	-	-
Mass Transit	-	-	10.3	9.7	10.3	9.7	-	-	-
Recycling	-	-	0.8	0.7	0.8	0.7	-	-	-
Storm water	-	-	1.6	2.0	1.6	2.0	-	-	-
Fiber optics	-	-	0.4	0.3	0.4	0.3	-	-	-
Component Unit:									
Civic Center Authority	-	-	-	-	-	-	2.2	2.0	-
Decatur Public Library	-	-	-	-	-	-	-	-	4.9
Total Expense	109.0	99.4	46.5	43.9	155.6	143.4	2.2	2.0	4.9
Excess (deficiency) before transfers	(11.2)	5.8	13.6	27.6	2.4	33.5	(0.1)	(0.1)	(0.2)
Transfers	2.2	2.8	(2.2)	(2.8)	-	-	-	-	-
Changes in net position	(9.0)	8.6	11.4	24.8	2.4	33.5	(0.1)	(0.1)	(0.2)
Net position, beginning of year	(28.4)	(37.0)	97.0	72.1	68.6	35.2	5.7	5.8	0.0
Prior Period Adjustment	(12.7)	-	(1.0)	-	(13.7)	-	-	-	7.0
Change in Accounting Principle	0.4	-	-	-	0.4	-	-	-	0.0
Net position (Deficit), January 1, Restated	(40.7)	(37.0)	96.0	72.1	55.3	35.2	5.7	5.8	7.0
Net position, end of year	\$ (49.7)	\$ (28.4)	\$ 107.4	\$ 97.0	\$ 57.7	\$ 68.6	\$ 5.6	\$ 5.7	\$ 6.9

*Any footing discrepancies are due to rounding as a result of presenting in millions.

**Information for the Decatur Public Library is shown just for 2023 as it was presented as part of the primary government in the prior year.

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

The Statement of Activities shows total governmental revenues of \$158.0 million and expenses of \$155.6 million resulting in an increase in net position of \$2.4 million due to 2023 operations. This increase was the result of controlling expenses with revenue ending lower than the prior year. Additionally, there were prior period adjustments of \$13.7 million (see Note 17 of the financial statements).

Total revenue for the primary government ended \$18.8 million lower than prior year. This is largely due to lower charges for services, lower other taxes, lower property taxes, reclassifying the Decatur Public Library as a component unit, and lower income from the American Rescue Plan (ARPA) Grant. The ARPA Grant funds of \$33.2 million were completely expended in 2022 and 2023 on capital projects and community development projects. Investment in strategic initiatives such as capital projects and community development will continue on a smaller scale moving forward.

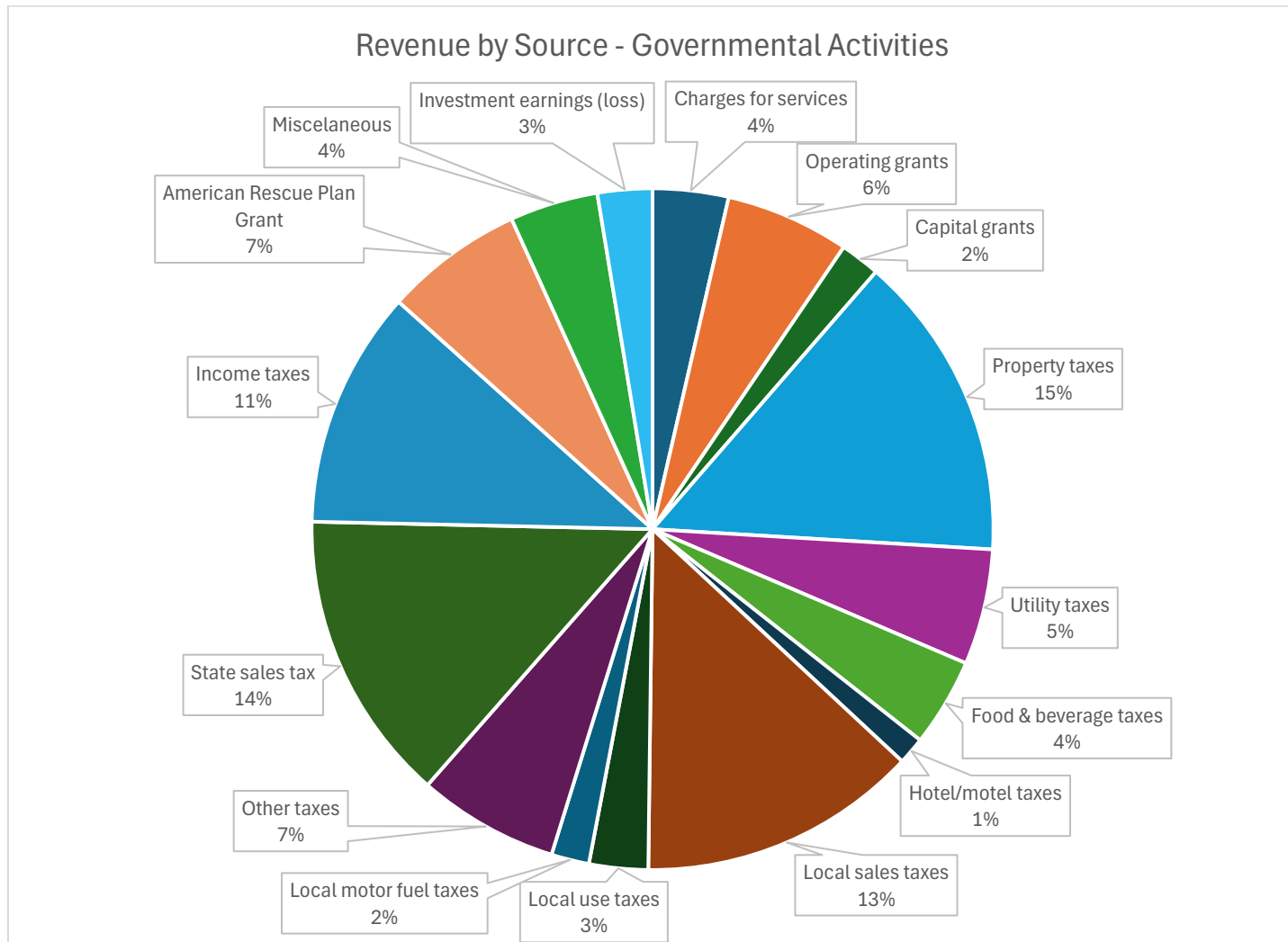
Total expenses for the primary government ended \$12.2 million higher as a result of capital investments in public infrastructure such as streets and water mains as well as economic development initiatives such as demolitions and housing rehabilitations.

Governmental Activities

Exhibit A3 depicts the City’s major revenue sources for governmental activities. It shows the City’s reliance on property tax revenues as well as multiple sales and income tax revenues to fund governmental activities. The diversification in tax revenues helps the City guard against economic downturns although many of the taxes rely on consumer spending or wealth.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

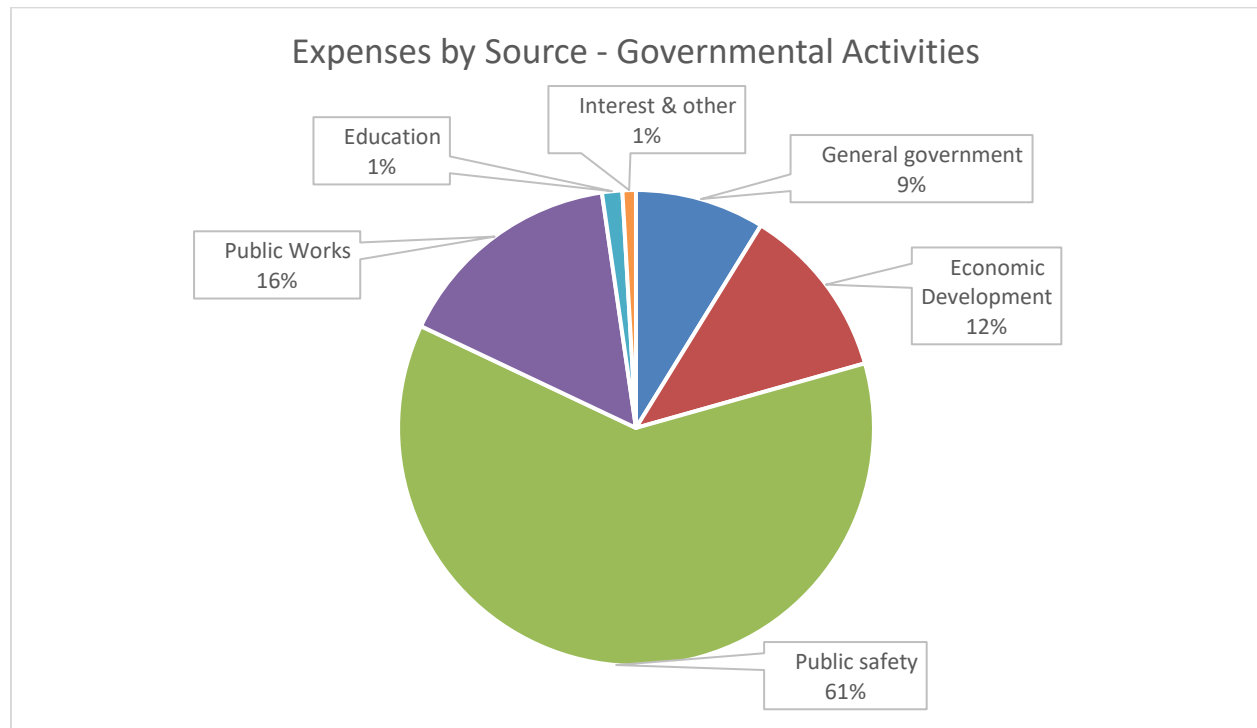
Exhibit A3



CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Exhibit A4 depicts the City’s major expenses for governmental activities. Public Safety and Public Works represent the largest expenditures for the City as those areas directly provide services to citizens and maintain the infrastructure of the City. Economic Development also provides revitalization opportunities for the City along with the General government spending that strives to bring additional business opportunities to Decatur.

Exhibit A4

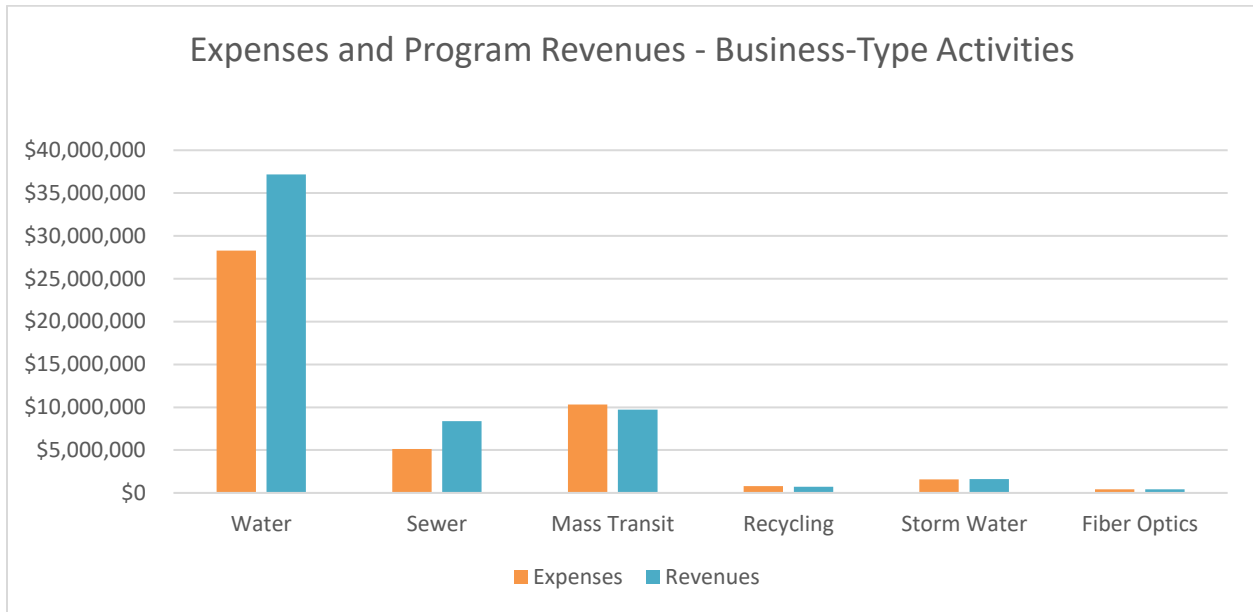


Business-Type Activities

In Exhibit A5 the City realized revenues of \$60.1 million and expenses of \$46.5 million from its business-type activities: water, sewer, mass transit, recycling, storm water, and fiber optics. Overall, the City’s net position from business-type activities increased \$10.4 million. This increase in net position is explained in the Financial Highlights beginning on page 1. Additionally, there were prior period adjustments of \$1.0 million (see Note 17 of the financial statements).

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Exhibit A5



FUND FINANCIAL STATEMENT ANALYSIS

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Decatur can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s short-term financing requirements. Governmental funds use the modified accrual accounting method. The City maintains two (2) major governmental funds (General Fund and Building Fund) and twenty-one (21) non-major governmental funds.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Proprietary Funds

The City of Decatur maintains two (2) types of proprietary funds: 1) enterprise and 2) internal service. These funds are presented on the full accrual basis similar to the government-wide statements only in more detail.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City maintains six (6) enterprise funds. Information is presented separately in the proprietary statement of revenues, expenses and changes in fund net position for the Water Utility (4 sub-funds), Sewer (1 fund), and Public Transit (1 fund), which are considered major enterprise funds. Data from the other three (3) non-major enterprise funds (Recycling, Storm Water Utility and Fiber Optics) are combined into a single, aggregate presentation. Individual fund data for each of these non-major enterprise funds is provided in the form of combining statements elsewhere in this report.

Internal service funds are used to accumulate and allocate costs internally among the City's various functions and funds. The City maintains three (3) internal service funds. The City of Decatur uses internal service funds to account for its self-insured property, pool insured workers' compensation, and self-insured liability insurance programs; self-funded employee health benefit programs; and fleet maintenance programs.

Because these services predominantly benefit governmental activities rather than business-type functions, they have been included within governmental activities in the government-wide financial statements, with a portion allocated to business-type activities, however, are combined into a single, aggregate presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support City programs. The City maintains two (2) fiduciary funds, which consist of the two (2) pension trust funds (Decatur Police Officers' Pension Fund and Decatur Firefighters' Pension Fund). These two (2) funds are administered by semi-autonomous pension fund boards in accordance with State law.

For additional information on fund financials beginning on page 164 of the financial statements.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

NOTES AND OTHER INFORMATION

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to have a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 24 of the financial statements.

Other information

In addition to the basic financial statements and accompanying notes and disclosures, this Annual Comprehensive Financial Report (ACFR) report presents supplementary information. The combining statements referred to earlier in connection with non-major governmental, enterprise, internal service and fiduciary funds are presented after the basic financial statements within the financial statement section of the ACFR report.

CHANGES IN GOVERNMENTAL FUND BALANCES

Exhibit A6

Changes in Governmental Fund Balances

	Fund Balances December 31, 2022		Net Change in Fund Balances		Fund Balances December 31, 2023	
General Fund	\$	38,807,119	\$	(3,999,091)	\$	34,808,028
Building Fund		(58,270)		349,778		291,508
Nonmajor Funds		17,462,926		2,941,445		20,404,371
Total Governmental	\$	56,211,775	\$	(707,868)	\$	55,503,907
Nonspendable	\$	869,340	\$	(813,964)	\$	55,376
Restricted		16,640,164		2,404,522		19,044,686
Committed		1,191,287		(1,191,287)		-
Assigned		-		1,633,614		1,633,614
Unassigned		37,510,984		(2,740,753)		34,770,231
Total Fund Balance	\$	56,211,775	\$	(707,868)	\$	55,503,907

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

In Exhibit A6 the City’s overall governmental fund balance remained relatively constant from 2022 (\$56.2 million) to 2023 ending at \$55.5 million. General fund balance decreased \$4.0 million largely due a reduction in Due From Other Funds, as these were alleviated via operating transfers during the fiscal year. Additionally, the City Council chose to fund other important City strategic initiatives such as capital projects and community revitalization. Part of the capital projects were funded through an issuance of a promissory note of \$3.0 million in the Capital Projects Fund which is the main driver of the increase in fund balance of the Nonmajor Governmental Funds.

Nonspendable funds, which are comprised of prepaid items and inventories, decreased to \$55,376 due to the purchase of a public safety vehicle in 2023. Restricted funds increased \$2.4 million. Restricted funds include general government, transportation and highway, culture, economic development, public safety, education, and for specific purposes. Assigned funds for Public Safety increased by \$1.6 million. Unassigned funds decreased by \$2.7 million to \$34.8 million.

Additional information may be found within the Statement of Revenues, Expenditures and Changes in Fund Balances on pages beginning on page 15 of the financial statements.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

CHANGES IN PROPRIETARY NET POSITION

Exhibit A7

Changes in Proprietary Net Position					
	Fund Balances		Net Change in	Fund Balances	
	December 31, 2022		Fund Balances	December 31, 2023	
Water	\$	56,542,306	\$	7,411,741	\$ 63,954,047
Sewer		26,310,608		3,438,771	29,749,379
Mass Transit		8,998,661		(542,246)	8,456,415
Nonmajor Funds		5,840,604		(790,868)	5,049,736
Total Proprietary	\$	97,692,179	\$	9,517,398	\$ 107,209,577
Net investment in					
Capital Assets	\$	55,745,943	\$	12,582,840	\$ 68,328,783
Restricted		3,332,823		(3,332,823)	-
Unrestricted		38,613,413		267,381	38,880,794
Total Net Position	\$	97,692,179	\$	9,517,398	\$ 107,209,577
* Reconciliation	\$	(683,537)		\$	163,065
Net Position, December 31	\$	97,008,642		\$	107,372,642

***Reconciliation to the Net Position of Proprietary Funds to the Business-Type activities in the Statement of Net Position**

Some amounts reported for business-type activities in the Statement of Net Position are different because certain Internal Service Funds net position is included with business-type activities

In Exhibit A7 the City's proprietary net position increased by \$9.5 million due to an investment in capital projects. The City's Mass Transit and Nonmajor Enterprise funds combined decreased in net position by \$1.4 million, while the Water and Sewer funds added \$10.8 million to net position. The capital investment for the 2023 fiscal year was in water and sewer infrastructure.

Fund financials for proprietary funds are located beginning on page 17 of the financial statements.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GENERAL FUND BUDGETARY HIGHLIGHTS

Exhibit A8

General Fund - Budget and Actual				
Year Ended December 31, 2023				
	Original Budget	Final Budget	Actual	Variance
Revenues:				
Taxes	\$ 27,610,000	\$ 27,610,000	\$ 26,455,104	\$ (1,154,896)
Charges for services	582,000	582,000	541,066	(40,934)
Intergovernmental	45,298,688	45,463,688	45,062,777	(400,911)
Licenses and permits	2,202,000	2,202,000	1,589,534	(612,466)
Fines and fees	964,000	964,000	1,128,814	164,814
Investment income	205,500	205,500	462,888	257,388
Other	1,078,800	1,253,800	1,481,040	227,240
Total revenues	77,940,988	78,280,988	76,721,223	(1,559,765)
Expenditures:				
Current	75,156,576	77,138,576	72,524,941	(4,613,635)
Debt service	134,624	134,624	22,709	(111,915)
Total expenditures	75,291,200	77,273,200	72,547,650	(4,725,550)
Other:				
Transfers in	2,187,116	2,187,116	2,364,752	177,636
Transfers out	(6,612,000)	(6,612,000)	(8,412,000)	(1,800,000)
Capital sales proceeds	10,096	10,096	-	(10,096)
	(4,414,788)	(4,414,788)	(6,047,248)	(1,632,460)
Net Change in Fund Balance	\$ (1,765,000)	\$ (3,407,000)	\$ (1,873,675)	\$ 1,533,325
Adjustments to GAAP Basis			(537,816)	
Net Change in Fund Balance - GAAP Basis			(2,411,491)	
Fund Balance, January 1			38,807,119	
Prior Period Adjustment			(1,587,600)	
Fund Balance, January 1, Restated			37,219,519	
Fund Balance, December 31			34,808,028	

In Exhibit A8 the Decatur City Council amended the original General Fund budget four times. The most significant amendments included the following changes:

- The City amends the budget halfway through the year and at the end of the fiscal year for unforeseen expenses during the year so that the budget is more closely aligned with actual expenses as the year ends.
- Allocating funds per prior Council resolutions as part of audit procedures.
- Allocating funds per union contract settlements.

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

The most significant variances from the final 2023 budget included:

- Tax Revenues were lower than expected due to the state reducing Municipal allocations of State PPRT taxes (Personal Property Replacement Tax) during the year as a result of state revenue shortfalls.
- Investment income was higher than expected with interest rates remaining higher during 2023 than originally forecasted by market experts.
- Expenditures were lower than budgeted largely due to unfilled positions in Public Safety and unspent funds across the City departments at the end of 2023.
- Debt service was higher than budgeted because Old Towne TIF was closed out and the City paid two years of debt service out of the TIF fund in the final year of that fund, which is allowable since the capital projects associated with the debt was defined within the TIF district.
- Transfers Out were higher than expected due to a \$2 million transfer into the Capital Fund for future economic development that did not occur in 2023.

Total actual revenues in the General Fund ended at \$76.2 million (\$1.2 million under the revised budget) and expenses ended at \$72.5 million (\$4.7 million under the revised budget.) Revenue from taxes and Intergovernmental accounted for nearly 93% of the Fund revenue, while Current expenditures, which consist of General Government, Economic Development, Public Safety, and Public Works, accounted for nearly 100% of the expenditures.

CAPITAL ASSETS

Exhibit A9
Statement of Capital Assets, Net of Depreciation

Capital Assets, Net of Depreciation/Amortization							
Year Ended December 31, 2023 (in millions)*							
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2023	2022	2023	2022	2023	2022	
Capital assets not being depreciated	\$ 22.9	\$ 22.2	\$ 32.0	\$ 23.1	\$ 54.9	\$ 45.3	
Tangible Assets:							
Infrastructure	46.8	47.4	56.4	58.9	103.2	106.3	
Building and improvements	20.1	20.4	72.1	76.2	92.2	96.6	
Vehicles	5.6	4.3	7.8	8.7	13.4	13.0	
Equipment	1.4	1.5	9.2	9.8	10.6	11.3	
Intangible Assets:							
Building and improvements	5.4	6.0	-	-	5.4	6.0	
Vehicles	0.1	0.2	-	-	0.1	0.2	
Equipment	0.5	0.7	-	-	0.5	0.7	
Software	0.7	0.8	-	-	0.7	0.8	
Total net capital assets	\$ 103.6	\$ 103.3	\$ 177.4	\$ 176.6	\$ 281.0	\$ 280.0	

*Any footing discrepancies are due to rounding as a result of presenting in millions.

In Exhibit A9 City investment in capital assets for governmental and business-type activities is \$281.0 million, net of depreciation, as of December 31, 2023, and represents relatively consistent balances from year to year.

CITY OF DECATUR, ILLINOIS
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

The investment in capital assets includes land and land improvements, infrastructure and improvements, buildings and building improvements, vehicles, office equipment, and other equipment including machinery and equipment and information technology hardware and equipment.

Changes to capital assets are attributed to the following:

- Governmental Activities – Beginning balances were restated for the implementation of GASB 96, Subscription-Based Information Technology Arrangements (SBITAs), as well as for other corrections, see Note 17 of the financial statements.
- Business-Type Activities – Beginning balances were restated for certain corrections. See Note 17 of the financial statements.

Additional information on capital assets may be found in Note 4 to the Financial Statements beginning on page 40 of the financial statements.

DEBT ADMINISTRATION

In Exhibit A10 outstanding long-term debt as of December 31, 2023 is \$386.9 million, a decrease of \$13.0 million or 2% as compared to the outstanding debt a year ago. The City bond rating is A2 by Moody’s Investor Services for all general obligation debt currently outstanding. The following table details outstanding debt for the current and prior year.

Exhibit A10

Long-Term Obligations							
Year Ended December 31, 2023 (in millions)*							
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2023	2022	2023	2022	2023	2022	
General obligation bonds	\$ 20.1	\$ 23.3	\$ 98.4	\$ 106.6	\$ 118.5	\$ 129.9	
Unamortized bond premium	0.8	0.9	4.8	5.3	5.6	6.2	
IEPA loans payable	-	-	22.2	23.8	22.2	23.8	
Notes payable	5.5	4.6	8.2	9.7	13.8	14.3	
Leases payable	6.1	7.0	-	-	6.1	7.0	
SBITAs payable	0.2	0.3	-	-	0.2	0.3	
Asset retirement obligations	-	-	0.9	0.9	0.9	0.9	
Compensated absences	6.3	5.7	0.2	0.2	6.5	5.9	
Claims payable	5.1	4.1	-	-	5.1	4.1	
Net pension liabilities	194.6	197.0	2.0	-	196.6	197.0	
Total OPEB liability	10.2	8.2	1.1	2.2	11.3	10.5	
Total long-term obligations	\$ 249.0	\$ 251.0	\$ 137.9	\$ 148.8	\$ 386.9	\$ 399.9	

*Any footing discrepancies are due to rounding as a result of presenting in millions.

The City participates in three pension plans:

- Illinois Municipal Retirement Plan (IMRF) has 771 members and a net pension liability of \$9.5 million. This liability relates to active members, retired pensioners, or annuitant liabilities, and is 92.1% funded.

CITY OF DECATUR, ILLINOIS

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

- Decatur Police Officers’ Pension Fund is managed by the State of Illinois investment pool and the fund is run by the Decatur Police Officers’ Pension Board. The Plan has a net pension liability of \$95.9 million and the obligation is 63.0% funded. This plan is a fiduciary fund to the City.
- Decatur Firefighters’ Pension Plan is managed by the State of Illinois investment pool and the fund is run by the Decatur Firefighters’ Pension Board. The Plan has a net pension liability of \$92.3 million and the obligation is 56.2% funded. This plan is a fiduciary fund to the City.
- None of the pension plans issue a separate report except for IMRF.

More information on long-term obligations may be found in Note 5 to the Financial Statements beginning on page 42 of the financial statements.

ECONOMIC FACTORS

Tax revenue is the principal source of funding of governmental activities and is generated from a variety of sources, including property tax, sales & use tax, state income tax, personal property replacement tax, local utility tax, state and local motor fuel tax, local food & beverage tax, local hotel use tax and other minor taxes. Inflation along with the state and local economy plays a major role in determining local spending to determine taxes that are received by the City. Management anticipates modest increases to tax revenue in the near future.

Property tax revenues received by the City according to the 2023 Tax Levy in effect, provide the cash resources to fund City contributions to the Decatur Police Officers’ and Decatur Firefighters’ Pension Funds, fund City contributions to the operation of the Decatur Public Library, provide City funding for a portion of General Obligation Bond debt payments, and provide funding for the City contribution to the City of Decatur Municipal Band.

Under current legislation, all Illinois localities assess properties based on market values. Each year properties are trended, whereby this process involves comparing property values to sales activity in the neighborhoods and adjusting the current assessed values up or down according to trended market data. The 2023 assessed property values increased 10.5% across the City. To maintain lower taxes for citizens, the City Council agreed to only increase property taxes 3% for the City of Decatur.

The City is focusing capital project infrastructure investments on those areas that will secure delivery of services for its citizens and provide expansion of services to attract future businesses to the City of Decatur. Every year the City is working to attract more businesses to the City of Decatur and ensuring they have the infrastructure within the city limits to be successful.

Management of the City of Decatur will continue to manage the financial affairs of the City from a posture of fiscal conservatism and restraint by planning for limited increases in revenues and continued inflation factors for the next year. The City will engage with citizens and businesses to ensure effective delivery of required services within the constraints of available financial resources.

CITY OF DECATUR, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

REQUEST FOR INFORMATION

This Management Discussion & Analysis as contained within the City of Decatur's Annual Comprehensive Financial Report is intended to provide readers with a general overview of the financial affairs of the City as of December 31, 2023. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to:

Ruby James
City Treasurer & Chief Financial Officer
City of Decatur

Mailing address and Contact Information:

City of Decatur
One Gary K. Anderson Plaza
Office of the City Treasurer
Decatur, Illinois 62523-1196
Telephone: 217 424 2702
Email: rjames@decaturil.gov

City of Decatur, Illinois
March 13, 2025

BASIC FINANCIAL STATEMENTS

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Civic Center Authority	Decatur Public Library
ASSETS					
Cash and Cash Equivalents	\$ 26,550,795	\$ 18,596,764	\$ 45,147,559	\$ 220,740	\$ 2,748,506
Investments	31,189,496	42,273,916	73,463,412	-	-
Receivables					
Property Taxes, Net	15,314,885	-	15,314,885	-	3,044,886
Illinois Municipal Sales Tax	7,599,625	-	7,599,625	-	-
Other Taxes	1,611,856	-	1,611,856	-	-
Accrued Interest	170,286	31,974	202,260	-	-
Due from Other Governments	2,358,294	2,205,722	4,564,016	-	-
Accounts Receivable	885,415	5,312,397	6,197,812	118,506	-
Notes Receivable	177,275	-	177,275	-	-
Leases Receivable	16,464,003	-	16,464,003	-	-
Other	18,507	-	18,507	5,577	-
Internal Balances	(499,881)	499,881	-	-	-
Prepaid Items	1,022,404	788	1,023,192	-	-
Inventories	303,210	624,129	927,339	4,290	-
Capital Assets				-	-
Nondepreciable	22,940,879	31,992,322	54,933,201	3,130,762	842,073
Depreciable (Net of Accumulated Depreciation and Amortization)	80,635,274	145,433,860	226,069,134	2,276,692	20,607,551
Total Assets	206,742,323	246,971,753	453,714,076	5,756,567	27,243,016
DEFERRED OUTFLOWS OF RESOURCES					
Pension Items - IMRF	7,323,470	2,290,671	9,614,141	-	1,210,755
Pension Items - Police Pension	14,405,605	-	14,405,605	-	-
Pension Items - Firefighters' Pension	10,295,890	-	10,295,890	-	-
OPEB Items	2,257,145	250,426	2,507,571	-	172,665
Asset Retirement Obligations	-	816,667	816,667	-	-
Total Deferred Outflows of Resources	34,282,110	3,357,764	37,639,874	-	1,383,420
Total Assets and Deferred Outflows of Resources	241,024,433	250,329,517	491,353,950	5,756,567	28,626,436

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Civic Center Authority	Decatur Public Library
LIABILITIES					
Accounts Payable	\$ 3,168,544	\$ 1,683,299	\$ 4,851,843	\$ 36,869	\$ 17,765
Contracts Payable	92,327	438,471	530,798	-	-
Interest Payable	183,934	1,501,599	1,685,533	-	29,246
Other Accrued Liabilities	2,196,560	207,680	2,404,240	58,779	108,228
Unearned Revenue	464,360	1,076,282	1,540,642	-	-
Noncurrent Liabilities					
Due Within One Year					
Bonds Payable	3,225,000	7,895,000	11,120,000	-	-
Notes Payable	1,048,954	1,498,578	2,547,532	-	-
IEPA Loans Payable	-	1,611,510	1,611,510	-	-
Leases Payable	790,400	-	790,400	-	242,902
SBITAs Payable	135,561	-	135,561	-	12,887
Compensated Absences	2,987,226	110,771	3,097,997	35,945	46,422
OPEB Liability	699,278	77,584	776,862	-	53,493
Claims Payable	1,026,163	-	1,026,163	-	-
Due in More than One Year					
Bonds Payable	17,700,146	95,231,893	112,932,039	-	-
Notes Payable	4,487,981	6,731,775	11,219,756	-	-
IEPA Loans Payable	-	20,580,167	20,580,167	-	-
Leases Payable	5,349,611	-	5,349,611	-	16,221,101
SBITAs Payable	91,668	-	91,668	-	-
Compensated Absences	3,301,670	122,431	3,424,101	-	51,825
OPEB Liability	9,512,563	1,055,400	10,567,963	-	727,685
Claims Payable	4,104,652	-	4,104,652	-	-
Net Pension Liability - IMRF	6,423,370	2,009,134	8,432,504	-	1,061,946
Net Pension Liability - Police Pension	95,865,320	-	95,865,320	-	-
Net Pension Liability - Firefighters' Pension	92,290,255	-	92,290,255	-	-
Asset Retirement Obligations	-	930,000	930,000	-	-
Total Liabilities	255,145,543	142,761,574	397,907,117	131,593	18,573,500
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	15,314,886	-	15,314,886	-	3,044,887
Pension Items - Firefighters' Pension	2,280,716	-	2,280,716	-	-
OPEB Items	1,760,289	195,301	1,955,590	-	134,657
Leases	16,199,231	-	16,199,231	-	-
Total Deferred Inflows of Resources	35,555,122	195,301	35,750,423	-	3,179,544
Total Liabilities and Deferred Inflows of Resources	290,700,665	142,956,875	433,657,540	131,593	21,753,044
NET POSITION					
Net Investment in Capital Assets	70,746,832	68,328,783	139,075,615	5,407,454	4,972,734
Restricted for					
Economic Development	5,077,572	-	5,077,572	-	-
Transportation and Highway	11,412,748	-	11,412,748	-	-
Education	62,105	-	62,105	-	2,622,512
Culture	79,027	-	79,027	-	-
Public Safety	62,105	-	62,105	-	-
Debt Service	1,280,676	-	1,280,676	-	-
Specific Purpose	47,000	-	47,000	-	-
Unrestricted (Deficit)	(138,444,297)	39,043,859	(99,400,438)	217,520	(721,854)
TOTAL NET POSITION (DEFICIT)	\$ (49,676,232)	\$ 107,372,642	\$ 57,696,410	\$ 5,624,974	\$ 6,873,392

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 9,574,802	\$ 3,008,987	\$ 801,214	\$ -
Economic Development	12,926,607	-	1,210,688	341,125
Public Safety	66,989,171	631,366	515,364	60,509
Public Works	17,073,390	-	3,334,457	1,530,853
Culture	57,923	-	-	-
Education	1,517,923	-	-	-
Interest and Other Charges	901,140	-	-	-
Total Governmental Activities	109,040,956	3,640,353	5,861,723	1,932,487
Business-Type Activities				
Water	28,278,999	34,279,140	156,119	-
Sewer	5,123,267	7,605,526	-	-
Mass Transit	10,309,052	447,403	9,265,372	-
Recycling	811,840	702,208	-	-
Storm Water	1,561,662	1,631,827	-	-
Fiber Optics	430,430	329,272	74,900	-
Total Business-Type Activities	46,515,250	44,995,376	9,496,391	-
TOTAL PRIMARY GOVERNMENT	\$ 155,556,206	\$ 48,635,729	\$ 15,358,114	\$ 1,932,487
COMPONENT UNITS				
Civic Center Authority	\$ 2,209,174	\$ 1,627,906	\$ -	\$ 505,736
Decatur Public Library	\$ 4,885,304	\$ 28,947	\$ 652,504	\$ -

	<u>Net (Expense) Revenue and Change in Net Position</u>			<u>Component Units</u>	
	<u>Primary Government</u>				
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Civic Center Authority</u>	<u>Decatur Public Library</u>
	\$ (5,764,601)	\$ -	\$ (5,764,601)	\$ -	\$ -
	(11,374,794)	-	(11,374,794)	-	-
	(65,781,932)	-	(65,781,932)	-	-
	(12,208,080)	-	(12,208,080)	-	-
	(57,923)	-	(57,923)	-	-
	(1,517,923)	-	(1,517,923)	-	-
	(901,140)	-	(901,140)	-	-
	(97,606,393)	-	(97,606,393)	-	-
	-	6,156,260	6,156,260	-	-
	-	2,482,259	2,482,259	-	-
	-	(596,277)	(596,277)	-	-
	-	(109,632)	(109,632)	-	-
	-	70,165	70,165	-	-
	-	(26,258)	(26,258)	-	-
	-	7,976,517	7,976,517	-	-
	-	-	-	(75,532)	-
	-	-	-	-	(4,203,853)
General Revenues					
Taxes					
Property	14,588,889	-	14,588,889	-	2,952,100
Utility	5,458,734	-	5,458,734	-	-
Food and Beverage	4,153,753	-	4,153,753	-	-
Hotel/Motel	1,296,790	-	1,296,790	-	-
Local Sales	13,309,376	-	13,309,376	-	-
Local Use	2,757,576	-	2,757,576	-	-
Local Motor Fuel	1,806,200	-	1,806,200	-	-
Other	6,740,355	-	6,740,355	-	934,202
Intergovernmental					
State Sales Tax	13,928,674	-	13,928,674	-	-
Income Tax	11,263,730	-	11,263,730	-	-
American Rescue Plan Grant	6,641,828	3,531,681	10,173,509	-	-
Investment Income	1,914,653	1,888,238	3,802,891	-	55,282
Miscellaneous	2,565,890	194,412	2,760,302	-	94,780
Transfers	2,188,892	(2,188,892)	-	-	-
Total	88,615,340	3,425,439	92,040,779	-	4,036,364
CHANGE IN NET POSITION	(8,991,053)	11,401,956	2,410,903	(75,532)	(167,489)
NET POSITION (DEFICIT), JANUARY 1	(28,426,754)	97,008,642	68,581,888	5,700,506	-
Prior Period Adjustment	(12,699,269)	(1,037,956)	(13,737,225)	-	7,028,381
Change in Accounting Principle	440,844	-	440,844	-	12,500
NET POSITION (DEFICIT), JANUARY 1, RESTATED	(40,685,179)	95,970,686	55,285,507	5,700,506	7,040,881
NET POSITION (DEFICIT), DECEMBER 31	\$ (49,676,232)	\$ 107,372,642	\$ 57,696,410	\$ 5,624,974	\$ 6,873,392

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2023

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 30,132,708	\$ 16,754	\$ 22,207,820	\$ 52,357,282
Receivables				
Property Taxes, Net of Allowance	12,374,501	-	2,940,384	15,314,885
Illinois Municipal Sales Tax	7,516,900	-	82,725	7,599,625
Other Taxes	1,355,037	-	256,819	1,611,856
Accrued Interest	140,783	29,069	434	170,286
Due from Other Governments	16,537	-	2,341,757	2,358,294
Due from Other Funds	332,000	-	-	332,000
Accounts Receivable	799,259	-	56,539	855,798
Notes Receivable	-	-	177,275	177,275
Leases Receivable	-	16,464,003	-	16,464,003
Other	-	-	18,507	18,507
Inventories	44,561	-	-	44,561
Prepaid Items	10,815	-	-	10,815
Total Assets	52,723,101	16,509,826	28,082,260	97,315,187
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 52,723,101	\$ 16,509,826	\$ 28,082,260	\$ 97,315,187

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

December 31, 2023

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 681,147	\$ 18,727	\$ 2,147,442	\$ 2,847,316
Contracts Payable	92,327	-	-	92,327
Unearned Revenue	440,005	-	-	440,005
Other Accrued Liabilities	1,808,112	360	356,048	2,164,520
Due to Other Funds	-	-	668,816	668,816
Total Liabilities	3,021,591	19,087	3,172,306	6,212,984
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	12,374,501	-	2,940,385	15,314,886
Unavailable Revenue - Intergovernmental	2,518,981	-	1,565,198	4,084,179
Leases	-	16,199,231	-	16,199,231
Total Deferred Inflows of Resources	14,893,482	16,199,231	4,505,583	35,598,296
Total Liabilities and Deferred Inflows of Resources	17,915,073	16,218,318	7,677,889	41,811,280
FUND BALANCES				
Nonspendable				
Prepaid Items	10,815	-	-	10,815
Inventories	44,561	-	-	44,561
Restricted				
General Government	-	-	11,412,748	11,412,748
Transportation and Highway	-	-	79,027	79,027
Culture	-	291,508	4,786,064	5,077,572
Economic Development	-	-	1,085,558	1,085,558
Public Safety	-	-	62,105	62,105
Education	-	-	1,280,676	1,280,676
Specific Purpose	47,000	-	-	47,000
Assigned				
Public Safety	-	-	1,633,614	1,633,614
Unassigned (Deficit)	34,705,652	-	64,579	34,770,231
Total Fund Balances	34,808,028	291,508	20,404,371	55,503,907
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 52,723,101	\$ 16,509,826	\$ 28,082,260	\$ 97,315,187

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2023

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 55,503,907
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	103,333,260
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Premiums or discounts on long-term liabilities and gains and losses on debt refundings are capitalized and amortized at the government-wide level	
Premiums	(785,146)

Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	4,084,179
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General Obligation Bonds	(20,140,000)
Notes Payable	(5,167,122)
Leases Payable	(6,140,011)
SBITA Payable	(227,229)
Compensated Absences	(6,257,170)
Interest Payable	(181,230)

Other postemployment benefits liability is shown as a liability on the statement of net position	(10,002,732)
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Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for other postemployment benefits are recognized as deferred outflows and inflows of resources on the statement of net position	486,682
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Net pension liability or the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position	(6,108,679)
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Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows of resources on the statement of net position	6,964,682
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Net pension liability for the Pension Trust Funds is shown as a liability on the statement of net position	
Police Pension	(95,865,320)
Firefighters' Pension	(92,290,255)

Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Pension Trust Funds are recognized as deferred outflows and inflows of resources on the statement of net position	
Police Pension	14,405,605
Firefighters' Pension	8,015,174

A portion of the net position of the internal service funds is included in the governmental activities in the statement of net position	<u>695,173</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (49,676,232)</u></u>
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See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2023

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 26,378,186	\$ -	\$ 5,681,754	\$ 32,059,940
Charges for Service	456,377	-	-	456,377
Intergovernmental	44,904,648	142,286	12,351,929	57,398,863
Licenses and Permits	1,608,534	-	-	1,608,534
Fines and Fees	1,129,464	-	248,055	1,377,519
Investment Income	963,015	400,475	551,163	1,914,653
Other Revenue	1,667,181	382,659	288,775	2,338,615
Total Revenues	77,107,405	925,420	19,121,676	97,154,501
EXPENDITURES				
Current				
General Government	9,168,534	31,695	1,416,832	10,617,061
Economic Development	2,902,416	-	9,962,184	12,864,600
Public Safety	50,963,447	-	969,264	51,932,711
Public Works	7,263,335	-	7,567,587	14,830,922
Culture	-	-	96,719	96,719
Education	-	1,409,155	108,768	1,517,923
Debt Service				
Principal	1,124,349	-	5,275,713	6,400,062
Interest and Other Charges	113,338	29,716	858,017	1,001,071
Total Expenditures	71,535,419	1,470,566	26,255,084	99,261,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,571,986	(545,146)	(7,133,408)	(2,106,568)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,872,945	774,997	11,835,189	15,483,131
Transfers (Out)	(11,140,391)	-	(2,653,848)	(13,794,239)
SBITA Issuance	283,969	-	-	283,969
Bond Issuance	-	-	3,000,000	3,000,000
Proceeds from Sale of Capital Assets	-	-	609,935	609,935
Total Other Financing Sources (Uses)	(7,983,477)	774,997	12,791,276	5,582,796
NET CHANGE IN FUND BALANCES	(2,411,491)	229,851	5,657,868	3,476,228
FUND BALANCES, JANUARY 1	38,807,119	(58,270)	17,462,926	56,211,775
Prior Period Adjustment	(1,587,600)	119,927	(2,716,423)	(4,184,096)
FUND BALANCES, JANUARY 1, RESTATED	37,219,519	61,657	14,746,503	52,027,679
FUND BALANCES, DECEMBER 31	\$ 34,808,028	\$ 291,508	\$ 20,404,371	\$ 55,503,907

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 3,476,228
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities and contributed capital assets are reported on the statement of activities	7,899,875
Sales of capital assets are reported as a proceed in governmental funds but as a gain (loss) from sale on the statement of activities	(11,805)
The issuance of long-term debt and related costs is shown on the fund financial statements as other financing sources but is recorded as a long-term liability on the government-wide statements	
Notes Payable	(3,000,000)
SBITAs Payable	(283,969)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	6,400,062
Revenues in the statement of activities that do not provide current financial resources are unavailable in governmental funds	96,575
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation and Amortization	(7,550,294)
Amortization of Bond Premiums	78,201
The change in the other postemployment benefit liability is reported only in the statement of activities	(2,220,651)
The change in deferred inflows and outflows of resources for other postemployment benefits is reported only in the statement of activities	495,918
The change in the net pension liability/asset for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(17,339,462)
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	16,986,995
The change in the net pension liability for the Pension Trust Funds is reported only in the statement of activities	
Police Pension	1,481,497
Firefighters' Pension	7,379,557
The change in deferred inflows and outflows for the Pension Trust Fund is reported only in the statement of activities	
Police Pension	(9,823,242)
Firefighters' Pension	(11,833,076)
Changes to accrued interest on long-term debt in the statement of activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	21,730
The change in compensated absences payable is shown as an expense on the statement of activities	(628,922)
A portion of the change in net position of internal service funds is reported with governmental activities	(616,270)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (8,991,053)

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2023

	Business-Type Activities					Governmental
	Major Enterprise Funds			Nonmajor	Total	Internal
	Water	Sewer	Mass Transit	Enterprise Funds		Service Funds
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 11,145,729	\$ 6,300,058	\$ 13,758	\$ 1,137,219	\$ 18,596,764	\$ 5,344,781
Investments	32,829,814	7,303,608	7,672	2,132,822	42,273,916	38,228
Receivables						
Accounts	3,923,542	1,063,695	6,257	318,903	5,312,397	29,617
Accrued Interest	31,974	-	-	-	31,974	-
Due from Other Funds	481,816	-	-	-	481,816	-
Due from Other Governments	-	-	2,205,722	-	2,205,722	-
Other	-	-	-	-	-	-
Inventory	408,763	-	215,366	-	624,129	258,649
Prepaid Items	-	-	788	-	788	1,011,589
Total Current Assets	48,821,638	14,667,361	2,449,563	3,588,944	69,527,506	6,682,864
NONCURRENT ASSETS						
Capital Assets						
Nondepreciable	23,553,609	6,837,539	1,335,908	265,266	31,992,322	-
Depreciable (Net of Accumulated Depreciation and Amortization)	109,395,218	25,310,878	6,636,536	4,091,228	145,433,860	242,893
Total Capital Assets	132,948,827	32,148,417	7,972,444	4,356,494	177,426,182	242,893
Total Noncurrent Assets	132,948,827	32,148,417	7,972,444	4,356,494	177,426,182	242,893
Total Assets	181,770,465	46,815,778	10,422,007	7,945,438	246,953,688	6,925,757
DEFERRED OUTFLOW OF RESOURCES						
Pension Items - IMRF	2,290,671	-	-	-	2,290,671	358,788
OPEB Items	250,426	-	-	-	250,426	46,220
Deferred Outflows - Asset Retirement Obligations	254,167	-	562,500	-	816,667	-
Total Deferred Outflows of Resources	2,795,264	-	562,500	-	3,357,764	405,008
Total Assets and Deferred Outflows of Resources	184,565,729	46,815,778	10,984,507	7,945,438	250,311,452	7,330,765

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

December 31, 2023

	Business-Type Activities					Governmental Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
CURRENT LIABILITIES						
Accounts Payable	\$ 798,222	\$ 182,687	\$ 610,072	\$ 92,318	\$ 1,683,299	\$ 321,228
Contracts Payable	154,665	283,671	-	135	438,471	-
Claims Payable	-	-	-	-	-	5,130,815
Interest Payable	1,395,992	99,707	549	5,351	1,501,599	2,704
Other Accrued Liabilities	193,421	-	14,259	-	207,680	32,040
Compensated Absences	98,574	-	12,197	-	110,771	14,991
Unearned Revenue	44,012	-	1,032,270	-	1,076,282	24,355
Bonds Payable	7,895,000	-	-	-	7,895,000	-
Notes Payable	1,484,897	-	13,681	-	1,498,578	67,336
IEPA Loans Payable	361,681	1,078,734	-	171,095	1,611,510	-
Other Postemployment Benefits	77,584	-	-	-	77,584	14,282
Due to Other Funds	-	-	145,000	-	145,000	-
Total Current Liabilities	12,504,048	1,644,799	1,828,028	268,899	16,245,774	5,607,751
NONCURRENT LIABILITIES						
Bonds Payable	95,231,893	-	-	-	95,231,893	-
Notes Payable	6,670,327	-	61,448	-	6,731,775	302,477
IEPA Loans Payable	2,531,764	15,421,600	-	2,626,803	20,580,167	-
Compensated Absences	108,815	-	13,616	-	122,431	16,735
Net Pension Liability - IMRF	2,009,134	-	-	-	2,009,134	314,691
Other Postemployment Benefits	1,055,400	-	-	-	1,055,400	194,827
Asset Retirement Obligations	305,000	-	625,000	-	930,000	-
Total Noncurrent Liabilities	107,912,333	15,421,600	700,064	2,626,803	126,660,800	828,730
Total Liabilities	120,416,381	17,066,399	2,528,092	2,895,702	142,906,574	6,436,481
DEFERRED INFLOW OF RESOURCES						
OPEB Items	195,301	-	-	-	195,301	36,046
Total Deferred Inflows of Resources	195,301	-	-	-	195,301	36,046
Total Liabilities and Deferred Inflows of Resources	120,611,682	17,066,399	2,528,092	2,895,702	143,101,875	6,472,527
NET POSITION						
Net Investment in Capital Assets	43,224,789	15,648,083	7,897,315	1,558,596	68,328,783	(126,920)
Unrestricted	20,729,258	14,101,296	559,100	3,491,140	38,880,794	985,158
TOTAL NET POSITION	<u>\$ 63,954,047</u>	<u>\$ 29,749,379</u>	<u>\$ 8,456,415</u>	<u>\$ 5,049,736</u>	107,209,577	<u>\$ 858,238</u>
RECONCILIATION OF NET POSITION OF PROPRIETARY FUNDS TO THE BUSINESS-TYPE ACTIVITIES IN THE STATEMENT OF NET POSITION						
Some amounts reported for business-type activities in the statement of net position are different because certain Internal Service Funds net position is included with business-type activities					163,065	
NET POSITION, DECEMBER 31					<u>\$ 107,372,642</u>	

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2023

	Business-Type Activities					Governmental Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
OPERATING REVENUES						
Charges for Services	\$ 34,279,140	\$ 7,605,526	\$ 447,403	\$ 2,663,307	\$ 44,995,376	\$ 16,360,237
Payroll Deductions/Retiree Contributions	-	-	-	-	-	2,654,458
Other Revenues	151,251	4,795	89,038	-	245,084	221,741
Total Operating Revenues	34,430,391	7,610,321	536,441	2,663,307	45,240,460	19,236,436
OPERATING EXPENSES						
Personnel Services	3,979,464	-	263,742	-	4,243,206	1,227,218
Contractual Services	8,908,051	3,518,639	7,476,227	2,552,625	22,455,542	1,710,310
Supplies	4,504,900	235,395	1,477,202	47,522	6,265,019	1,089,235
Insurance and Other Charges	844,780	-	108,178	-	952,958	15,493,336
Depreciation	6,973,074	1,050,399	982,164	152,996	9,158,633	97,853
Total Operating Expenses	25,210,269	4,804,433	10,307,513	2,753,143	43,075,358	19,617,952
OPERATING INCOME (LOSS)	9,220,122	2,805,888	(9,771,072)	(89,836)	2,165,102	(381,516)
NON-OPERATING REVENUES (EXPENSES)						
Investment Income	1,475,138	315,931	277	96,892	1,888,238	119,504
Intergovernmental	2,904,314	775,577	9,265,372	82,809	13,028,072	-
Interest Expense	(3,915,332)	(318,834)	(1,539)	(50,789)	(4,286,494)	(7,656)
Gain (Loss) on Disposal of Capital Assets	-	(51,042)	370	-	(50,672)	-
Total Non-Operating Revenues (Expenses)	464,120	721,632	9,264,480	128,912	10,579,144	111,848
INCOME (LOSS) BEFORE TRANSFERS	9,684,242	3,527,520	(506,592)	39,076	12,744,246	(269,668)
TRANSFERS						
Transfers In	-	-	140,000	109,656	249,656	500,000
Transfers (Out)	(1,729,344)	(584,868)	(49,996)	(74,340)	(2,438,548)	-
Total Transfers	(1,729,344)	(584,868)	90,004	35,316	(2,188,892)	500,000
CHANGE IN NET POSITION	7,954,898	2,942,652	(416,588)	74,392	10,555,354	230,332
NET POSITION, JANUARY 1	56,542,306	26,310,608	8,998,661	5,840,604	97,692,179	500,895
Prior Period Adjustment	(543,157)	496,119	(125,658)	(865,260)	(1,037,956)	127,011
NET POSITION, JANUARY 1, RESTATED	55,999,149	26,806,727	8,873,003	4,975,344	96,654,223	627,906
NET POSITION, DECEMBER 31	<u>\$ 63,954,047</u>	<u>\$ 29,749,379</u>	<u>\$ 8,456,415</u>	<u>\$ 5,049,736</u>	<u>107,209,577</u>	<u>\$ 858,238</u>
RECONCILIATION TO STATEMENT OF ACTIVITIES						
Certain amounts for the Internal Service Funds are allocated to business-type activities in the statement of activities					846,602	
NET BUSINESS-TYPE ACTIVITIES					<u>\$ 10,364,000</u>	

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2023

	Business-Type Activities				Governmental/ Business-Type Activities	
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers and Users	\$ 32,099,504	\$ 6,850,252	\$ 1,468,351	\$ 3,171,502	\$ 43,589,609	\$ 16,582,598
Receipts from Interfund Services	-	-	-	-	-	2,654,458
Other Revenues	151,251	4,795	89,038	-	245,084	-
Payments to Suppliers	(15,721,574)	(4,054,103)	(8,972,353)	(2,599,149)	(31,347,179)	(17,450,699)
Payments to Employees	(5,061,575)	-	(256,530)	-	(5,318,105)	(1,433,424)
Net Cash from Operating Activities	11,467,606	2,800,944	(7,671,494)	572,353	7,169,409	352,933
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Intergovernmental Income	2,904,314	775,577	9,914,834	82,809	13,677,534	-
Interfund Activity	1,519,092	-	(1,955,000)	(703,715)	(1,139,623)	-
Transfers In	-	-	140,000	109,656	249,656	500,000
Transfers (Out)	(1,729,344)	(584,868)	(49,996)	(74,340)	(2,438,548)	-
Net Cash from Noncapital Financing Activities	2,694,062	190,709	8,049,838	(585,590)	10,349,019	500,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(7,873,914)	(1,595,964)	(426,145)	(94,518)	(9,990,541)	-
Principal Payment on Debt	(10,065,146)	(1,058,702)	(13,053)	(168,140)	(11,305,041)	(64,322)
Proceeds from the Sale of Capital Assets	-	-	370	-	370	-
Interest and Fiscal Agents' Fees	(4,627,323)	(325,578)	(1,655)	(51,173)	(5,005,729)	(8,132)
Net Cash from Capital and Related Financing Activities	(22,566,383)	(2,980,244)	(440,483)	(313,831)	(26,300,941)	(72,454)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of Investment Securities	(11,827,640)	(7,303,608)	(7,672)	(2,102,912)	(21,241,832)	-
Interest on Investments	671,696	347,163	277	66,983	1,086,119	81,277
Net Cash from Investing Activities	(11,155,944)	(6,956,445)	(7,395)	(2,035,929)	(20,155,713)	81,277
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(19,560,659)	(6,945,036)	(69,534)	(2,362,997)	(28,938,226)	861,756
CASH AND CASH EQUIVALENTS, JANUARY 1	30,706,388	13,245,094	83,292	3,500,216	47,534,990	4,483,025
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 11,145,729	\$ 6,300,058	\$ 13,758	\$ 1,137,219	\$ 18,596,764	\$ 5,344,781

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended December 31, 2023

	Business-Type Activities					Governmental/ Business-Type Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 9,220,122	\$ 2,805,888	\$ (9,771,072)	\$ (89,836)	\$ 2,165,102	\$ (381,516)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities						
Depreciation	6,973,074	1,050,399	982,164	152,996	9,158,633	97,853
Amortization of ARO	50,833	-	62,500	-	113,333	-
Effects of Changes in Operating Assets and Liabilities						
Receivables	505,984	20,303	(61)	516,104	1,042,330	(9,041)
Inventories	(41,716)	-	8,594	-	(33,122)	9,206
Prepaid Items	-	-	951	-	951	(105,379)
Accounts Payable	(809,914)	(338,933)	16,605	1,191	(1,131,051)	(118,242)
Contracts Payable	(652,644)	38,864	-	(193)	(613,973)	-
Other Accrued Liabilities	(10,402)	-	604	-	(9,798)	619
Unearned Revenue	(2,685,620)	(775,577)	1,021,009	(7,909)	(2,448,097)	9,661
Claims Payable	-	-	-	-	-	1,055,978
Compensated Absences	(2,708)	-	7,212	-	4,504	1,145
Other Postemployment Benefits (OPEB)	(1,109,545)	-	-	-	(1,109,545)	(228,302)
Deferred Outflows - IMRF	(1,774,546)	-	-	-	(1,774,546)	(267,033)
Deferred Outflows - OPEB	257,578	-	-	-	257,578	54,454
Net Pension Asset/Liability - IMRF	5,341,957	-	-	-	5,341,957	907,193
Deferred Inflows - IMRF	(3,490,325)	-	-	-	(3,490,325)	(620,502)
Deferred Inflows - OPEB	(304,522)	-	-	-	(304,522)	(53,161)
NET CASH FROM OPERATING ACTIVITIES	\$ 11,467,606	\$ 2,800,944	\$ (7,671,494)	\$ 572,353	\$ 7,169,409	\$ 352,933
CASH AND INVESTMENTS						
Cash and Cash Equivalents	\$ 11,145,729	\$ 6,300,058	\$ 13,758	\$ 1,137,219	\$ 18,596,764	\$ 5,344,781
TOTAL CASH AND INVESTMENTS	\$ 11,145,729	\$ 6,300,058	\$ 13,758	\$ 1,137,219	\$ 18,596,764	\$ 5,344,781
NONCASH TRANSACTIONS						
Unrealized Gain (Loss) on Investments	\$ 828,084	\$ -	\$ -	\$ 6,081	\$ 834,165	\$ 32,239
TOTAL NONCASH TRANSACTIONS	\$ 828,084	\$ -	\$ -	\$ 6,081	\$ 834,165	\$ 32,239

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

December 31, 2023

ASSETS

Cash and Short-Term Investments	\$ 11,707,983
Investments Held in	
Illinois Police Officer's Pension Investment Fund	125,950,519
Illinois Firefighters' Pension Investment Fund	<u>94,062,818</u>
Total Assets	<u>231,721,320</u>

LIABILITIES

Accounts Payable	<u>7,298</u>
Total Liabilities	<u>7,298</u>

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

231,714,022

TOTAL NET POSITION

\$ 231,714,022

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

For the Year Ended December 31, 2023

ADDITIONS

Contributions

Employer Contributions	\$ 13,611,479
Employee Contributions	<u>2,285,513</u>

Total Contributions	<u>15,896,992</u>
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Investment Income

Net Appreciation in Fair Value of Investments	25,692,832
Interest	<u>2,577,209</u>

Total Investment Income	28,270,041
Less Investment Expense	<u>(272,682)</u>

Net Investment Income	<u>27,997,359</u>
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Total Additions	<u>43,894,351</u>
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DEDUCTIONS

Benefits and Refunds	20,939,742
Administrative Expenses	<u>242,626</u>

Total Deductions	<u>21,182,368</u>
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NET INCREASE	22,711,983
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**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

January 1	<u>209,002,039</u>
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December 31	<u><u>\$ 231,714,022</u></u>
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See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Decatur, Illinois (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). 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 City's accounting policies are described below.

A. Reporting Entity

The City of Decatur, Illinois is a municipal corporation with a council/manager form of government. Revenues are substantially generated as a result of taxes assessed and allocated to the City (examples would be property, sales, income and state motor fuel taxes), locally imposed and collected taxes (examples would be food and beverage, hotel use, local motor fuel), charges for services performed and governmental grants. Revenues are therefore dependent on the economy within the territorial boundaries of the City and nearby surrounding area and the appropriations of entitlements at the state and federal government level. Taxable industry within the area is primarily manufacturing and retail. The surrounding area has a substantial agricultural base.

The City's financial statements include pension trust funds:

Police Pension Fund

The City's police employees participate in the Police Pension Fund, a fiduciary component unit of the City. The Police Pension Fund functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one elected by pension beneficiaries and two elected by active police employees constitute the pension board. The City is obligated to fund all Police Pension Fund costs not funded by the Police Pension Fund participants based upon actuarial valuations, which creates a financial burden on the City. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the Police Pension Fund being fiscally dependent upon the City. The Police Pension Fund is reported as a pension trust fund. Separate financial statements are not issued for this fiduciary component unit.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Firefighters' Pension Fund

The City's sworn firefighters participate in the Firefighters' Pension Fund, a fiduciary component unit of the City. The Firefighters' Pension Fund functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one elected pension beneficiary and two elected by active fire employees constitute the pension board. The City is obligated to fund all Firefighters' Pension Fund costs not funded by the Firefighters' Pension Fund participants based upon actuarial valuations, which creates a financial burden on the City. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the Firefighters' Pension Fund being fiscally dependent on the City. The Firefighters' Pension Fund is reported as a pension trust fund. Separate financial statements are not issued for this fiduciary component unit.

Blended Component Unit

DCDF, Inc. is a nonprofit corporation which finances and subsidizes housing rehabilitation activities within the City. DCDF, Inc. members are comprised entirely of the City Council and the Mayor. The members, who are the governing body of DCDF, Inc., appoint a six-member advisory board. The members retain ultimate control over DCDF, Inc. Therefore, DCDF, Inc. is reported as if it were part of the primary government. DCDF, Inc. is the vehicle through which a portion of the City's redevelopment efforts are conducted. All of DCDF, Inc.'s activities are directed entirely by the City. In addition, the City's employees are responsible for the day-to-day administrative and financial management of DCDF, Inc., and grant funds used by DCDF, Inc. are in the City's name. DCDF, Inc. is included as a nonmajor special revenue fund in the City's financial statements. Separate financial statements are not issued for this component unit.

Discretely Presented Component Unit

The component unit column in the basic financial statements includes the financial data of the City's component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Discretely Presented Component Unit (Continued)

The Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) was made possible by Act 265 of the Illinois Compiled Statutes (70ILCS265/1 et seq). Its primary purpose is to provide office space and administrative services for various meeting and entertainment functions. The Mayor of the City appoints the board of directors. The Civic Center Authority imposes a financial burden upon the City due to an intergovernmental cooperation agreement in which the City agreed to pay all cash operating deficits of the Civic Center Authority. The Civic Center Authority does not have a legally adopted budget.

Complete financial statements for the Civic Center Authority may be obtained at Civic Center Authority, #1 Gary K. Anderson Plaza, Decatur, Illinois 62523.

The Decatur Public Library (Library) has been determined to be part of the reporting entity because the City exercises financial accountability over the assets, operations, and management of the Library. The governing boards of the Library are appointed by the Mayor with approval of the City Council. Therefore, the Library is included in the accompanying financial statements as a discretely presented component unit. Separately audited financial statements of the Library are not available. The Friends of the Decatur Public Library, while a potential component unit, is not significant to the Library and, therefore, has been excluded from its reporting entity.

The Library's budget is approved and adopted by the City Council. The Library also submits its property tax levy to the Council for approval and the taxes are levied under the City's authority and included as part of the City's total tax levy.

Separate financial statements are not issued for the Library.

Joint Venture

The City is a participant with Macon County, Illinois (the County) in a nonequity joint venture to provide financial support for the Central Illinois Regional Dispatch Center (CIRDC). The Central Illinois Regional Dispatch Center (CIRDC) is a separate legal entity, which owns and operates the Central Illinois Regional Dispatch Center. The CIRDC is governed by a three-member board composed of the Macon County Board Chair, the Mayor of the City of Decatur, and an at large member of the community recommended by the Macon County Emergency Telephone System Board. Complete financial statements for the CIRDC can be obtained from the CIRDC's administrative office at 141 S. Main Street, Suite 810, Decatur, Illinois 62523.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

The City uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the City's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The City utilizes pension trust funds which are generally used to account for assets that the City holds in a fiduciary capacity or on behalf of others as their agent.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of material interfund activity has been eliminated from these statements. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (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 standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

The Building Fund accounts for revenues received from lease and rental agreements and expenditures for the operation and maintenance of City owned facilities.

The City reports the following major proprietary funds:

The Water Fund accounts for the construction, operation and maintenance of the City-owned water treatment and distribution system. Revenues are generated through charges to users based upon water consumption.

The Sewer Fund accounts for the construction, operation and maintenance of the City-owned sanitary sewer collection system. Revenues are generated through charges to users based upon water consumption or measured water discharge into the sewer system.

The Mass Transit Fund accounts for the operation and maintenance of the City-owned public transit system.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

Additionally, the City also reports the following proprietary fund type:

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, on a cost-reimbursement basis. Such goods and services include maintenance of the City vehicle fleet, and administration and accounting of the City's insurance policies, including risk management and employee benefit insurance.

The City reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes, income taxes, and other taxes associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The City reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or year intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the City before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the unavailable/unearned/deferred revenue is removed from the financial statements and revenue is recognized.

E. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pooled Cash and Investments

The City maintains pooled cash accounts for different fund groups which are used to account for all cash and investment transactions of that group. Monthly interest income of each pool is distributed to the individual funds based on their average cash balance in the pool during that period.

F. Property Taxes

The City's property tax is levied each year by the second Tuesday of December on all taxable real property located in the City. A lien on all taxable real property is effective on January 1 of the tax year.

The City is a home rule community under the 1970 Illinois Constitution and, accordingly, does not have a statutory tax rate limit.

Property in Macon County, Illinois, the county in which the City resides, is assessed by the Macon County Assessor. The values are adjusted by various percentages depending upon the type of property (residential, commercial, etc.). The assessed values are equalized by the Illinois Department of Revenue to ensure uniformity of property assessments throughout the state. The Macon County Clerk computes the annual tax rate. The Clerk then computes the tax for each parcel by multiplying the aggregate rates of all the taxing units having jurisdiction over the parcel by the equalized value. The tax amounts by parcel are forwarded to the Macon County Treasurer for tax billing to property owners.

Property taxes are collected by the Macon County Treasurer who affects the tax distribution to the taxing units based on the taxing unit respective share of the tax collection. Taxes levied in one year become due and payable by property owners in two equal installments during the following year. The first installment is due no later than June 1st and the second installment is due no later than September 1st. The Macon County Treasurer distributes the tax collection to the taxing units within 45 days of collection due date.

Based on collection histories, the City has provided at December 31, 2023 an allowance for uncollectible real property taxes equivalent to 1% of the current year's levy.

Since the 2023 property tax levy is measurable as of December 31 but not available to finance current period obligations, a receivable and deferred inflow of resources is recorded in the government-wide and fund statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Inventory

Inventory held for resale, including land, is valued at the lower of cost or market on a first-in/first-out (FIFO) basis. Inventory is recognized on the consumption method in governmental funds.

H. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses accounted for on the consumption method.

I. Claims and Judgments

When a probable claim liability has been incurred at year end and the amount of the loss can be reasonably estimated, the City records the estimated loss under its self-insurance program. The claim liability includes claims incurred but not reported (IBNR), based on historical data pursuant to the workmen's compensation, comprehensive general liability, employee dishonesty, property damage, medical, dental and unemployment compensation programs.

J. Capital Assets

Capital assets, which include buildings and improvements, vehicles, and infrastructure (e.g., streets, sewer lines, water mains), are reported in the applicable governmental or business-type activities columns in the City-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost meeting certain capitalization thresholds and a useful life of more than two years. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition 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 asset lives are not capitalized. Improvements to land and buildings are capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Right-to-use lease and subscription assets are initially measured at the present value of payments expected to be made during the lease/subscription term, adjusted for payments made at or before the commencement date, plus certain indirect costs. Subsequently, the right-to-use asset is amortized in a systematic and rational manner over the shorter of the lease/subscription term or the useful life of the underlying asset.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets (Continued)

Depreciation/amortization on all assets is provided on the straight-line basis over the following estimated useful lives:

Asset Category	Capitalization Threshold	Useful Life
Equipment & Machinery	\$ 10,000	5-10
Vehicles	10,000	5-10
Building	10,000	25-50
Building Improvements	10,000	10-25
Infrastructure & Improvements	50,000	25-50
Land	10,000	N/A
Land Improvements	10,000	10-25

Intangible assets represent the City's right-to-use leased assets and software. These intangible assets, as defined by GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for lease contracts of nonfinancial assets and software.

K. Vacation, Sick Pay and Other Employee Benefits

City employees receive vacation and sick pay in varying amounts based upon their employment anniversary dates. The City reimburses employees for accumulated vacation days upon their termination or retirement. Employees must take vacation accrued during the year of the accrual. Management and general service employees, firefighters, and police officers, may accumulate up to 240, 200 and 200 days of sick leave, respectively, to be credited to the employee's retirement plan upon death or retirement. The City does not pay accumulated sick leave upon termination, except for firefighters and police officers.

City employees required to work on any of the City's authorized holidays are given equivalent time off. This holiday time is reimbursable to employees upon termination or retirement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Vacation, Sick Pay and Other Employee Benefits (Continued)

A liability for compensated absences (unused vacation, sick, where applicable, and holiday time) of the City relating to employees of the governmental activities is recorded in the Citywide financial statements. The compensated absences will be paid from the fund from which the employee is paid; for governmental funds, this includes the General Fund and Library Fund.

The accumulated vacation liability of employees charged to the Proprietary Fund types is reported as an expense and as a liability of those funds as the benefits accrue to the employees.

L. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

M. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

N. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts and gains/losses on refunding are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as expenses in the period incurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond 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 expenditures in the period incurred.

O. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, externally imposed by outside entities, or as a result of the City's own enabling legislation. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include resolutions and ordinances (equally binding) approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The City Council has not delegated authority to any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types the City Council assigns resources in accordance with the established fund purpose through the passage of the annual budget/appropriation ordinance. Any residual fund balance of the General Fund and any deficit balances in other governmental funds are reported as unassigned.

In the General Fund, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.

In governmental funds other than the General Fund, the City considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City will first utilize assigned amounts, followed by committed amounts then restricted amounts.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balance/Net Position (Continued)

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the City's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Q. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

The City has adopted investment policies and procedures as recommended by an investment advisory committee and approved by the City Manager, all within the guidelines established for the investment of public funds in accordance with the Illinois Compiled Statutes. The City is authorized by statute and policy to make deposits or investments in obligations of the United States Government; obligations of states or their political subdivisions; savings accounts, time deposits, certificates of deposit or other investments which are direct obligations of banks as defined by the Illinois Banking Act; credit union shares; repurchase agreements; commercial paper rated within the three highest classifications by at least two standard rating services; the Illinois Public Treasurer's Investment Pool; and funds managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company. Pension funds may also invest in certain non-U.S. obligations, Illinois municipal corporations' tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivision, stocks, mutual funds and Illinois insurance companies' general and separate accounts.

2. CASH AND INVESTMENTS (Continued)

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

City Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the City's deposits may not be returned to it. The City's investment policy requires that certificates of deposits in excess of FDIC insurable limits be secured by some form of collateral to protect public deposits in a single financial institution if it were to default due to poor management or economic factors. Eligible collateral instruments will be U.S. Government securities and obligations of federal agencies. Third party safekeeping is required for all collateral, which can be held at a Federal Reserve Bank, at another custodial facility (generally in the trust department), or by the escrow agent or trust department of the pledging institution. Safekeeping is to be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement. As of December 31, 2023, the City's bank deposits were fully collateralized.

City Investments

The following table presents the investments and maturities of the City's debt securities as of December 31, 2023:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Notes	\$ 73,463,412	\$ 64,821,143	\$ 8,642,269	\$ -	\$ -
TOTAL	\$ 73,463,412	\$ 64,821,143	\$ 8,642,269	\$ -	\$ -

The City and pension funds categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

2. CASH AND INVESTMENTS (Continued)

City Investments (Continued)

The City has the following recurring fair value measurements as of December 31, 2023: The U.S. Treasury notes are valued using trade platform fees (Level 2 inputs).

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The standard of prudence to be used by the City shall be the “prudent person” standard which states:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the City’s overall portfolio.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. The City’s investment policy does not address custodial credit risk for investments. The Illinois Funds and the money market mutual fund are not subject to custodial credit risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s investment policy requires diversification of investment to avoid unreasonable risk. At December 31, 2023, the City’s U.S. Treasury notes investments represented greater than 5% of their total fund investments.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City’s formal investment policy states the portfolio shall remain sufficiently liquid to meet all operating costs which may be reasonably anticipated. In addition, the City shall maintain diversified investments to avoid unreasonable risks. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES

The following receivables are included in other receivables and due from other governments on the statement of net position at December 31, 2023:

GOVERNMENTAL ACTIVITIES

Other Taxes

Hotel and Motel	\$ 69,918
Food and Beverage	381,448
Cable TV	197,259
Utility	706,412
Motor Fuel	145,854
State Route Maintenance	<u>110,965</u>

TOTAL OTHER TAXES	\$ 1,611,856
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Due From Other Governments

Grants	\$ 2,083,050
Allotments	<u>275,244</u>

TOTAL DUE FROM OTHER GOVERNMENTS	\$ 2,358,294
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Other

Miscellaneous	<u>\$ 18,507</u>
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TOTAL OTHER	\$ 18,507
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BUSINESS-TYPE ACTIVITIES

Due From Other Governments

Grants	<u>\$ 2,205,722</u>
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TOTAL DUE FROM OTHER GOVERNMENTS	\$ 2,205,722
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CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balances, Restated*	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible Capital Assets not Being Depreciated				
Land	\$ 7,842,826	\$ -	\$ 10	\$ 7,842,816
Construction in Progress	14,392,143	2,752,019	2,046,099	15,098,063
Total Tangible Capital Assets not Being Depreciated	22,234,969	2,752,019	2,046,109	22,940,879
Tangible Capital Assets Being Depreciated				
Infrastructure	134,775,515	2,858,726	-	137,634,241
Buildings and Improvements	46,061,250	974,837	83,973	46,952,114
Vehicles	15,578,452	2,471,566	862,605	17,187,413
Equipment	9,717,338	602,777	31,500	10,288,615
Total Tangible Capital Assets Being Depreciated	206,132,555	6,907,906	978,078	212,062,383
Intangible Capital Assets Being Amortized				
Buildings and Improvements	6,522,048	-	-	6,522,048
Vehicles	276,873	-	75,798	201,075
Equipment	831,926	-	-	831,926
Software	776,802	286,049	-	1,062,851
Total Intangible Capital Assets Being Amortized	8,407,649	286,049	75,798	8,617,900
Less Accumulated Depreciation for				
Infrastructure	87,378,258	3,464,132	-	90,842,390
Buildings and Improvements	25,685,158	1,228,818	78,865	26,835,111
Vehicles	11,323,218	1,081,189	855,918	11,548,489
Equipment	8,231,883	692,827	31,500	8,893,210
Total Accumulated Depreciation	132,618,517	6,466,966	966,283	138,119,200
Less Accumulated Amortization for				
Buildings and Improvements	545,230	545,230	-	1,090,460
Vehicles	124,535	94,627	75,798	143,364
Equipment	150,661	202,566	-	353,227
Software	-	338,758	-	338,758
Total Accumulated Amortization	820,426	1,181,181	75,798	1,925,809
Total Tangible and Intangible Capital Assets Being Depreciated and Amortized, Net	81,101,261	(454,192)	11,795	80,635,274
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 103,336,230	\$ 2,297,827	\$ 2,057,904	\$ 103,576,153

*Beginning balances were restated for the implementation of GASB 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, as well as for other corrections, see Note 17.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances, Restated*	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Tangible Capital Assets not Being Depreciated				
Land	\$ 4,450,065	\$ -	\$ -	\$ 4,450,065
Construction in Progress	18,600,006	8,942,251	-	27,542,257
Total Tangible Capital Assets not Being Depreciated	23,050,071	8,942,251	-	31,992,322
Tangible Capital Assets Being Depreciated				
Infrastructure	106,107,399	-	-	106,107,399
Buildings and Improvements	159,438,475	252,800	-	159,666,425
Vehicles	14,488,170	368,175	293,686	14,562,659
Equipment	19,224,807	427,316	13,199	19,638,924
Total Tangible Capital Assets Being Depreciated	299,258,851	1,048,291	306,885	300,000,257
Less Accumulated Depreciation for				
Infrastructure	47,187,312	2,558,196	-	49,745,508
Buildings and Improvements	83,258,892	4,327,610	-	87,586,502
Vehicles	5,781,221	1,242,217	242,644	6,780,794
Equipment	9,436,182	1,030,610	13,199	10,453,593
Total Accumulated Depreciation	145,663,607	9,158,633	255,843	154,566,397
Total Tangible Capital Assets Being Depreciated, Net	153,595,244	(8,110,342)	51,042	145,433,860
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 174,645,315	\$ 831,909	\$ 51,042	\$ 177,426,182

*Beginning balances were restated for certain corrections, see Note 17.

Depreciation and amortization expense was charged to functions of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General Government	\$ 600,216
Public Safety	2,264,039
Public Works	4,685,270
Culture and Recreation	769
Internal Service	97,853
TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 7,648,147

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

BUSINESS-TYPE ACTIVITIES

Water	\$ 6,973,074
Mass Transit	982,164
Fiber Optics	40,974
Sewer	1,050,399
Storm Water	<u>112,022</u>

**TOTAL DEPRECIATION AND AMORTIZATION EXPENSE -
BUSINESS-TYPE ACTIVITIES**

\$ 9,158,633

5. LONG-TERM DEBT

The following is a summary of changes in bonds, contracts payable and other long-term liabilities during 2023:

	January 1, Restated***	Additions	Reductions/ Refundings	December 31	Current Portion
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds	\$ 23,260,000	\$ -	\$ 3,120,000	\$ 20,140,000	\$ 3,225,000
Unamortized Bond Premium	863,347	-	78,201	785,146	-
Notes Payable	4,626,941	3,000,000	2,090,006	5,536,935	1,048,954
Leases Payable	7,001,691	-	861,680	6,140,011	790,400
SBITAs Payable	335,958	283,969	392,698	227,229	135,561
Compensated Absences*	5,658,829	3,324,346	2,694,279	6,288,896	2,987,226
Claims Payable - Nonmedical	1,680,043	2,812,438	1,856,904	2,635,577	527,115
Claims Payable - Medical	2,394,794	9,710,782	9,610,338	2,495,238	499,048
Net Pension Liability - Police Pension	97,332,324	-	1,467,004	95,865,320	-
Net Pension Liability - Fire Pension	99,661,912	-	7,371,657	92,290,255	-
Net Pension Liability - IMRF**	-	6,423,370	-	6,423,370	-
Other Postemployment Benefit Liability	8,219,492	1,992,349	-	10,211,841	699,278
TOTAL GOVERNMENTAL ACTIVITIES	\$ 251,035,331	\$ 27,547,254	\$ 29,542,767	\$ 249,039,818	\$ 9,912,582

*The compensated absences and net pension liabilities are primarily retired by the General Fund.

**Net Pension Liability - IMRF was a net pension asset as of December 31, 2022.

***Beginning balances were restated for the implementation of GASB 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, as well as for other corrections, see Note 17.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

	January 1, Restated**	Additions	Reductions	December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	\$ 106,640,000	\$ -	\$ 8,285,000	\$ 98,355,000	\$ 7,895,000
Unamortized Bond Premium	5,332,978	-	561,085	4,771,893	-
IEPA Loans Payable	23,780,200	-	1,588,523	22,191,677	1,611,510
Notes Payable	9,661,886	-	1,431,533	8,230,353	1,498,578
Asset Retirement Obligations	930,000	-	-	930,000	-
Compensated Absences	228,698	113,135	108,631	233,202	110,771
Net Pension Liability - IMRF	-	2,009,134	-	2,009,134	-
Other Postemployment Benefit Liability	2,242,529	-	1,109,545	1,132,984	77,584
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 148,816,291	\$ 2,122,269	\$ 13,084,317	\$ 137,854,243	\$ 11,193,443

*Net pension liability - IMRF is a net pension asset as of December 31, 2022.

**Beginning balances were restated for certain corrections from prior year, see Note 17.

Bonds payable at December 31, 2023 are comprised of the following:

General Obligation Bonds

	Governmental Activities	
	Total	Current Portion
\$2,800,000 2010C General Obligation Bonds dated November 3, 2010 due December 15, 2024; interest of 2.00% to 4.00% (principal and interest to be serviced by annual tax levy) to finance capital improvements in the City.	\$ 265,000	\$ 265,000
\$8,030,000 Series 2012 General Obligation Bonds dated December 20, 2012 due March 1, 2025; interest of 1.00% to 2.50% (principal and interest to be serviced by annual tax levy) to refund Series 2004A general obligation bonds which were used for various capital projects.	1,485,000	730,000

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	<u>Governmental Activities</u>	
	<u>Total</u>	<u>Current Portion</u>
\$25,810,000 Series 2018 General Obligation Bonds dated July 17, 2018 due March 1, 2038; interest of 4.00% to 5.00% (principal and interest to be serviced by annual tax levy) to finance phase 4 (final phase) of six-year \$90.4 million project to dredge Lake Decatur basins 1-4, finance construction of new fire stations, and to refinance certain outstanding indebtedness of the City (2016 Busey Bank Fire Facility Rehabilitation Note). The bonds are split between governmental activities and business-type activities.	\$ 8,235,000	\$ 385,000
\$6,720,000 Series 2019 General Obligation Bonds dated August 7, 2019 due December 15, 2030; interest of 2.30% to 3.05% (principal and interest to be serviced by annual tax levy) to partially refund Series 201 QA General Obligation Bonds which refinanced certain outstanding indebtedness that financed capital improvements in the City.	4,270,000	915,000
\$2,300,000 Series 2019B General Obligation Bonds dated December 10, 2019 due December 15, 2034; interest of 2.31% (principal and interest to be serviced by annual tax levy) to finance capital improvements to the library parking lot and air handling system and to refund the lease of police radios and ancillary equipment. This was a direct placement and there are no default measures.	\$ 1,500,000	\$ 200,000
\$18,500,000 Series 2020 General Obligation Bonds dated December 15, 2020 due December 15, 2030; interest of 2.10% (principal and interest to be serviced by annual tax levy) to refinance General Obligation Bonds, Series 201 OB. This was a direct placement and there are no default measures. The bonds are split between governmental activities and business-type activities.	4,385,000	730,000
TOTAL	\$ 20,140,000	\$ 3,225,000

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	Business-Type Activities	
	Total	Current Portion
\$17,220,000 Series 2013 General Obligation Bonds dated January 24, 2013 due March 1, 2025; interest of 2.00% to 5.00% (principal and interest to be serviced by annual tax levy) to refund Series 2004B General Obligation Bonds which were used to refund the 2000 and 1985 General Obligation Bonds used in the construction of the water treatment facility.	\$ 3,495,000	\$ 1,705,000
\$24,055,000 Series 2014 General Obligation Bonds dated April 8, 2014 due March 1, 2034; interest of 3.00% to 5.00% (principal and interest to be serviced by annual tax levy) to finance phase 1 of six-year \$90.4m project to dredge Lake Decatur basins 1-4.	\$ 15,765,000	\$ 1,130,000
\$23,305,000 Series 2015 General Obligation Bonds dated September 3, 2015 due March 1, 2035; interest of 2.00% to 5.00% (principal and interest to be serviced by annual tax levy) to finance phase 2 of six-year \$90.4m project to dredge Lake Decatur basins 1-4.	16,195,000	1,030,000
\$22,200,000 Series 2016 General Obligation Bonds dated November 9, 2016 due March 1, 2036; interest of 3.00% to 5.00% (principal and interest to be serviced by annual tax levy) to finance phase 3 of six-year project to dredge Lake Decatur basins 1-4.	16,930,000	985,000
\$6,275,000 Series 2017 General Obligation Bonds dated December 21, 2017 due December 15, 2024; interest of 3.00% to 4.00% principal and interest to be serviced by annual tax levy) to refund Series 2008 General Obligation Bonds which refinanced certain outstanding indebtedness that financed capital improvements in the City.	365,000	365,000
\$25,810,000 Series 2018 General Obligation Bonds dated July 17, 2018 due March 1, 2038; interest of 4.00% to 5.00% (principal and interest to be serviced by annual tax levy) to finance phase 4 (final phase) of six-year \$90.4 million project to dredge Lake Decatur basins 1-4, finance construction of new fire stations, and to refinance certain outstanding indebtedness of the City (2016 Busey Bank Fire Facility Rehabilitation Note). The bonds are split between governmental activities and business-type activities.	13,220,000	615,000

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	<u>Business-Type Activities</u>	
	<u>Total</u>	<u>Current Portion</u>
\$18,500,000 Series 2020 General Obligation Bonds dated December 15, 2020 due December 15, 2030; interest of 2.10% (principal and interest to be serviced by annual tax levy) to refinance General Obligation Bonds, Series 201 OB. This was a direct placement and there are no default measures. The bonds are split between governmental activities and business-type activities.	\$ 8,370,000	\$ 1,205,000
\$24,840,000 Series 2022 General Obligation Bonds dated April 28, 2022 due March 1, 2042; interest of 4.00% (principal and interest to be serviced by annual tax levy) to finance Water and Sewer infrastructure improvements. This was a direct placement and there are no default measures. As of December 31, 2022, approximately \$23,902,474 of the proceeds remains unexpended, includes bond premium.	24,015,000	860,000
TOTAL	\$ 98,355,000	\$ 7,895,000

Illinois Environmental Protection Agency (IEPA) Loans Payable

	<u>Total</u>	<u>Current Portion</u>
\$9,444,709 loan with the Illinois Environmental Protection Agency (IEPA), of which \$2,451,381 was forgivable for net debt of \$6,993,328, to finance the costs relating to the construction of a new water main, water tower, and booster pump station. The term of the loan is for 20 years with a fixed rate of 0.00%. The semi-annual repayment dates are July 10 and January 10.	\$ 2,893,445	\$ 361,681

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Illinois Environmental Protection Agency (IEPA) Loans Payable (Continued)

	<u>Total</u>	<u>Current Portion</u>
\$8,353,821 loan with the Illinois Environmental Protection Agency (IEPA), of which \$764,148 was forgivable for net debt of \$7,589,673, to finance the costs related to the rehabilitation of certain main line sewer infrastructure. The term of the loan is for 20 years with a fixed interest rate of 1.93%. The semi-annual repayment dates are June 15 and December 15.	\$ 4,536,324	\$ 373,940
\$2,447,218 loan with the Illinois Environmental Protection Agency (IEPA), of which \$275,000 was immediately forgivable, to finance the costs related to the rehabilitation of certain main line sewer infrastructure. The term of the loan is 20 years for a fixed interest rate of 1.995%. The semi-annual repayment dates are January 8 and July 8.	1,409,941	105,095
\$8,540,319 loan with the Illinois Environmental Protection Agency (IEPA) to finance the costs related to the rehabilitation of certain main line sewer infrastructure. The term of the loan is 20 years for a fixed interest rate of 1.75%. The semi-annual repayment dates are scheduled to be March 17 and September 17.	6,482,382	396,406
\$3,581,487 loan with the Illinois Environmental Protection Agency (IEPA) to finance the costs related to the rehabilitation and separation of certain storm sewer infrastructure. The term of the loan is 20 years for a fixed interest rate of 1.75%. The semi-annual repayment dates are scheduled to be May 21 and November 21.	2,797,898	171,095
\$5,509,611 loan with the Illinois Environmental Protection Agency (IEPA) to finance the costs related to the McKinley Sewer infrastructure. The term of the loan is 20 years for a fixed interest rate of 2.00%. The semi-annual repayment dates are scheduled to be January 23 and July 23.	4,071,687	203,293
TOTAL	<u>\$ 22,191,677</u>	<u>\$ 1,611,510</u>

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Notes Payable (All Direct Borrowings)

	Governmental Activities	
	Total	Current Portion
\$13,417,000 loan with Regions Capital Advantage, Inc. dated July 15, 2020 to refinance the 2013 Regions Note. The term of the loan is eight years at a fixed interest rate of 1.95% with semi-annual principal and interest payments due at August 15 and February 15 of each year with a maturity date of August 15, 2021. The note is split between governmental activities and business-type activities.	\$ 485,626	\$ 88,423
\$1,600,842 loan with Regions Equipment Finance, Inc. dated June 4, 2021 to finance the purchase of a 2021 Fire Apparatus Pierce Aerial, two Fire Interceptors and seven Police Interceptors. The term of the two loans combined is seven years at a fixed interest rate of 2.00% with semi-annual principal and interest payments due at July 15th and January 15th, May 21st and November 21st of each year with a maturity date of May 21, 2028.	747,109	159,968
\$820,633 loan with Hickory Point Bank dated December 6, 2021, to finance the costs related to the acquisition of Fire Apparatus Pierce Quint Aerial Sky Boom. The term of the loan is seven years at a fixed interest rate of 2.00% with semi-annual principal and interest payments due at March 15 and September 15 of each year.	640,566	123,066
\$569,681 loan with Hickory Point Bank dated December 6, 2021, to finance the costs related to the acquisition of Fire Apparatus Pierce Pumper. The term of the loan is seven years at a fixed interest rate of 2.00% with semi-annual principal and interest payments due at March 15 and September 15 of each year.	444,680	85,432
\$301,959 loan with Hickory Point Bank dated December 6, 2021, to finance the costs related to the acquisition of Public Works Tymco Street Sweeper. The term of the loan is seven years at a fixed interest rate of 2.00% with semi-annual principal and interest payments due at March 15 and September 15 of each year.	218,954	42,065

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Notes Payable (All Direct Borrowings) (Continued)

	Governmental Activities	
	Total	Current Portion
\$3,000,000 loan with Regions Equipment Finance Corporation dated September 7, 2023, to finance the costs related to the Library HVAC and roof improvements. The term of the loan is five years at a fixed interest rate of 4.35% with annual principal and interest payments due at September 1 of each year.	\$ 3,000,000	\$ 550,000
TOTAL	\$ 5,536,935	\$ 1,048,954
	Business-Type Activities	
	Total	Current Portion
\$13,417,000 loan with Regions Capital Advantage, Inc. dated July 15, 2020 to refinance the 2013 Regions Note. The term of the loan is eight years at a fixed interest rate of 1.95% with semi-annual principal and interest payments due at August 15 and February 15 of each year with a maturity date of August 15, 2021. The note is split between governmental activities and business-type activities.	\$ 8,230,353	\$ 1,498,578
TOTAL	\$ 8,230,353	\$ 1,498,578

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Debt Service to Maturity

The annual requirements to amortize debt outstanding as of December 31, 2023 are as follows:

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	General Obligation Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 3,225,000	\$ 684,089	\$ 7,895,000	\$ 4,066,264
2025	2,520,000	592,431	7,755,000	3,724,184
2026	1,830,000	530,137	6,230,000	3,417,269
2027	1,890,000	474,555	6,495,000	3,149,459
2028	1,625,000	416,532	6,755,000	2,874,474
2029-2033	5,470,000	1,350,754	34,165,000	10,112,771
2034-2038	3,580,000	449,475	22,385,000	3,276,588
2039-2043	-	-	6,675,000	547,300
TOTAL	\$ 20,140,000	\$ 4,497,973	\$ 98,355,000	\$ 31,168,309

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Notes Payable		Notes Payable	
	Principal	Interest	Principal	Interest
2024	\$ 1,048,954	\$ 173,818	\$ 1,498,578	\$ 153,237
2025	1,086,618	139,333	1,568,455	123,665
2026	1,124,740	103,502	1,643,053	92,721
2027	1,163,212	66,315	1,720,484	60,304
2028	1,113,411	27,774	1,799,783	26,350
TOTAL	\$ 5,536,935	\$ 510,742	\$ 8,230,353	\$ 456,277

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Debt Service to Maturity (Continued)

<u>Year Ending December 31,</u>	<u>Business-Type Activities</u>	
	<u>Illinois EPA Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,611,510	\$ 353,717
2025	1,634,929	330,298
2026	1,658,789	306,437
2027	1,683,098	282,129
2028	1,707,864	257,363
2029-2033	8,204,060	898,712
2034-2038	5,137,905	279,220
2039-2043	553,522	13,907
TOTAL	\$ 22,191,677	\$ 2,721,783

Leases

In accordance with GASB Statement No. 87, *Leases*, the City's lessee activity is as follows:

On September 11, 2013, the City entered into a long-term lease arrangement for space to house the City of Decatur Police Headquarters. Lease payments began upon facility occupancy on June 6, 2014. The lease is for 20 years with option to extend the lease for four additional five-year terms, or an additional 20 years. Payments ranging from \$44,261 to \$51,238 are due in monthly installments. The total intangible right-to-use asset acquired under this agreement is \$6,421,096.

On July 8, 2014, the City entered a five-year agreement to lease a certain building facility adjacent to the City of Decatur Police Headquarters with the lease commencing on July 1, 2014 and ending July 31, 2019. On September 28, 2018, the City modified the lease agreement for the lease period commencing August 1, 2019 and ending July 31, 2024, representing early renewal and extension of term, with the City ability to extend for an additional five-year period in accordance with extension terms of the original lease. Payments of \$3,280 are due in monthly installments. The total intangible right-to-use asset acquired under this agreement is \$100,952.

The City has entered into various lease agreements as lessee for financing of a fire apparatus and public safety and public works vehicles. Payments ranging from \$255 to \$542 due in monthly installments; \$26,403 due in quarterly installments; and \$77,541 due in one installment through various terminations dates extending to October 2024. Total intangible right-to-use assets acquired under these agreements are \$201,075.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Leases (Continued)

The City has entered into various lease agreements as lessee for financing of a public safety equipment. Payments ranging from \$100,000 to \$150,000 due in annual installments through July 2026. Total intangible right-to-use assets acquired under these agreements are \$831,926.

Future obligations of lease liabilities as of December 31, 2023 were as follows:

Year Ending December 31,	Governmental Activities	
	Leases Payable	
	Principal	Interest
2024	\$ 790,400	\$ 97,952
2025	721,751	85,939
2026	482,346	75,344
2027	490,656	67,034
2028	499,110	58,580
2029-2033	2,760,382	155,870
2034-2038	395,366	2,336
TOTAL	\$ 6,140,011	\$ 543,055

Subscription-Based Information Technology Arrangements (SBITAs)

The City enters into subscription agreements for the right-to-use software. The subscriptions are payable in annual principal and interest installments from \$1,742 to \$187,125. The subscription periods extend through February 28, 2027. The total intangible right-to-use assets acquired under these subscriptions were \$1,062,851. There were no variable payments being paid that are not part of the subscription liabilities.

Issue	Governmental Activities				
	Balances January 1, Restated*	Additions	Reductions	Balances December 31	Current Portion
Subscription Liabilities	\$ 335,958	\$ 283,969	\$ 392,698	\$ 227,229	\$ 135,561
TOTAL	\$ 335,958	\$ 283,969	\$ 392,698	\$ 227,229	\$ 135,561

*See Note 17 for additional information regarding the restatement of subscription liabilities.

5. LONG-TERM DEBT (Continued)

Subscription-Based Information Technology Arrangements (SBITAs) (Continued)

Future obligations of SBITAs payable as of December 31, 2023 were as follows:

<u>Fiscal Year Ending</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 135,561	\$ 1,911
2025	57,436	2,009
2026	34,232	870
TOTAL	\$ 227,229	\$ 4,790

Asset Retirement Obligations

The City has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various wells at the end of their estimated useful lives in accordance with the Illinois Environmental Protection Agency requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the wells ranges from 30 to 50 years. The ARO at December 31, 2023 is \$930,000.

6. LESSOR LEASES

The City has also entered into a lease to lease out building space to a discretely presented component unit. The lease is payable in monthly principal and interest installments of \$49,115. The lease period extends through April 2066. The total amount of lease and interest revenue earned was \$382,659 and \$351,561, respectively, for the year ended December 31, 2023.

7. TAX ABATEMENTS

Tax abatements, as defined by GASB Statement No. 77, *Tax Abatement Disclosures (GASB 77)*, are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. TAX ABATEMENTS (Continued)

Enterprise Zone Credits

Enterprise zone credits are available to local businesses under the state Economic Development Opportunity Act of 2016. Under the Act, localities may grant property tax abatements of business property tax bills for the purpose of attracting or retaining businesses within their jurisdictions and certified by the State of Illinois. The City's estimated net reduced property tax resulting from Enterprise Zone abatement for the year ended December 31, 2023 was \$165,430.

Tax Increment Financing Abatements

Illinois' Tax Increment Financing Act enables cities to finance certain redevelopment costs with the revenue generated from (1) payments in lieu of real estate taxes, as measured by the net increase in assessed valuation resulting from redevelopment and (2) a portion of the increase in other local tax revenue associated with new economic activity. When a tax increment financing (TIF) plan is adopted, real estate taxes in the redevelopment are frozen at their current level. By applying the real estate tax rate of all taxing districts having taxing power within the redevelopment area to the increased assessed valuation resulting from redevelopment, a tax "increment" is produced.

The City's estimated net reduced tax revenue resulting from the TIFs for the year ended December 31, 2023 are as follows:

	Sales Tax	Property Tax	Total
Pines Shopping Center Save-A-Lot	\$ 52,936	\$ 80,069	\$ 133,005
Eastgate Commons Rural King Strip			
Phase I	229,101	160,562	389,663
Near North TIF Tax Agreement	-	278,145	278,145
Slumberland Store	35,765	-	35,765
Jackson Ford	19,647	13,984	33,631
Southside TIF	-	12,343	12,343
Grand & Oakland TIF	43,161	138,291	181,452
FirsTech Inc.	-	37,397	37,397
Liaison Home Automation, LLC	1,829	-	1,829
TOTAL	\$ 382,439	\$ 720,791	\$ 1,103,230

8. DEFINED BENEFIT PENSION PLANS

The City contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly, which results in the Police and Firefighters' Pension Plans being fiscally dependent on the City. The City is obligated to fund all Police and Firefighters' Pension Plan costs not funded by the plan participants based upon actuarial valuations, which creates a financial burden on the City. Neither of the pension plans issue separate reports. However, IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended December 31, 2023:

	IMRF (City Share)	Police Pension	Firefighters' Pension	Total
Net Pension Liability	\$ 8,432,504	\$ 95,865,320	\$ 92,290,255	\$ 196,588,079
Deferred Outflows of Resources	9,614,141	14,405,605	10,295,890	34,315,636
Deferred Inflows of Resources	-	-	2,280,716	2,280,716
Pension Expense	1,249,475	14,817,182	11,589,561	27,656,218

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan or Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership

At December 31, 2022 (most recent information available), IMRF membership for the City and Library consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	408
Inactive Employees Entitled to but not yet	
Receiving Benefits	133
Active Employees	<u>230</u>
 TOTAL	 <u><u>771</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. 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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended December 31, 2023, was 6.08% of covered payroll.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The net pension liability was measured as of December 31, 2022 (most recent information available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2022
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.50%
Asset Valuation Method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City and Library contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was used to determine the total pension liability.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2023	\$ 117,771,478	\$ 134,879,971	\$ (17,108,493)
Changes for the Period			
Service Cost	1,255,383	-	1,255,383
Interest	8,306,496	-	8,306,496
Difference Between Expected and Actual Experience	181,147	-	181,147
Changes in Assumptions	-	-	-
Employer Contributions	-	1,251,624	(1,251,624)
Employee Contributions	-	754,480	(754,480)
Net Investment Income	-	(19,199,872)	19,199,872
Benefit Payments and Refunds	(7,665,622)	(7,665,622)	-
Administrative Expense	-	-	-
Other (Net Transfer)	-	333,851	(333,851)
Net Changes	2,077,404	(24,525,539)	26,602,943
BALANCES AT DECEMBER 31, 2023	\$ 119,848,882	\$ 110,354,432	\$ 9,494,450
	City	Library	Total
Beginning net pension liability (asset) at January 1, 2023	\$ (15,156,109)	\$ (1,952,384)	\$ (17,108,493)
Employer contributions	\$ 1,111,631	\$ 139,993	\$ 1,251,624
Ending net pension liability at December 31, 2023	\$ 8,432,504	\$ 1,061,946	\$ 9,494,450

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2023, the City and Library recognized pension expense of \$1,249,475 and \$160,309, respectively. At December 31, 2023, the City and Library reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	City	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 632,004	\$ -
Changes in Assumption	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,183,425	-
Contributions Made after the Measurement Date	798,712	-
TOTAL	\$ 9,614,141	\$ -
	Library	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 79,591	\$ -
Changes in Assumption	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,030,578	-
Contributions Made after the Measurement Date	100,586	-
TOTAL	\$ 1,210,755	\$ -

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$798,712 and \$100,586 reported as deferred outflows or resources related to pensions resulting from the City and Library contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending December 31, 2024.

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

<u>Year Ending December 31,</u>	<u>City</u>	<u>Library</u>	<u>Total</u>
2024	\$ (150,043)	\$ (18,896)	\$ (168,939)
2025	1,361,933	171,515	1,533,448
2026	2,753,419	346,752	3,100,171
2027	4,850,1220	610,798	5,460,918
2028	-	-	-
Thereafter	-	-	-
TOTAL	<u>\$ 8,815,429</u>	<u>\$ 1,110,169</u>	<u>\$ 9,925,598</u>

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset) - IMRF			
City	\$ 19,200,434	\$ 8,432,504	\$ (325,141)
Library	2,418,004	1,061,946	(40,947)
TOTAL	\$ 21,618,438	\$ 9,494,450	\$ (366,088)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership

At December 31, 2022 (most recent information available), membership consisted of:

Inactive Plan Members Currently Receiving Benefits	173
Inactive Plan Members Entitled to but not yet Receiving Benefits	62
Active Plan Members	133
TOTAL	368

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive 2.50% of salary for each year of service. The monthly benefit shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension, and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The City has chosen a policy to fund 100% of the past service costs by 2040. For the year ended December 31, 2023, the City's contribution was 52.53% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Deposits with Financial Institutions

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the plan's deposits may not be returned to it. The fund's investment policy requires all bank balances to be covered by federal depository insurance.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Plan held no investments subject to fair value measurement at December 31, 2023.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$125,950,519 at December 31, 2023. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2023. The plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended December 31, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 13.70%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2023 was 7.125%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 219,559,656	\$ 122,227,332	\$ 97,332,324
Changes for the Period			
Service Cost	2,184,994	-	2,184,994
Interest	15,403,649	-	15,403,649
Difference Between Expected and Actual Experience	3,777,119	-	3,777,119
Changes in Assumptions	-	-	-
Changes in Benefit Terms	-	-	-
Employer Contributions	-	6,475,437	(6,475,437)
Employee Contributions	-	1,252,571	(1,252,571)
Net Investment Income	-	15,262,850	(15,262,850)
Benefit Payments and Refunds	(11,300,594)	(11,300,594)	-
Administrative Expense	-	(143,599)	143,599
Prior Period Adjustment	-	(14,493)	14,493
Net Changes	10,065,168	11,532,172	(1,467,004)
BALANCES AT DECEMBER 31, 2023	\$ 229,624,824	\$ 133,759,504	\$ 95,865,320

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

The Police Pension Plan's fiduciary net position as a percentage of the total pension liability was 58.25% at December 31, 2023.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	3.00%
Interest Rate	7.125%
Cost of Living Adjustments	3.00% Tier I 1.50% Tier II
Mortality	PubS-2010 Mortality with Generational Projection per the MP- 2021 Ultimate Scale
Asset Valuation Method	Fair Value

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7.125% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Net Pension Liability	\$ 129,335,973	\$ 95,865,320	\$ 68,849,021

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2023, the City recognized pension expense of \$14,817,182. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 4,359,924	\$ -
Changes in Assumptions	3,100,333	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,945,348	-
TOTAL	\$ 14,405,605	\$ -

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Changes in the net pension liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2024	\$ 6,597,530
2025	4,181,131
2026	4,964,521
2027	(1,337,577)
2028	-
Thereafter	-
TOTAL	<u>\$ 14,405,605</u>

Firefighters' Pension Fund

Plan Administration

Firefighter sworn personnel are covered by the Firefighters' Pension Fund, a single-employer defined benefit pension plan sponsored by the City. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The City accounts for the Firefighters' Pension Plan as a pension trust fund.

The Firefighters' Pension Fund is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Plan Administration (Continued)

The Firefighters' Pension Fund is accounted for with a flow of economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2022 (most recent information available), membership consisted of:

Inactive Plan Members Currently Receiving Benefits	140
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>104</u>
 TOTAL	 <u><u>248</u></u>

Benefits Provided

The Firefighters' Pension Fund provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}\%$ for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.455% of their base salary to the Firefighters' Pension Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the Firefighters' Pension Fund, as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City has chosen a policy to fund 100% of the past service costs by 2040. For the year ended December 31, 2023, the City's contribution was 75.88% of covered payroll.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Illinois Firefighters' Pension Investment Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

Deposits with Financial Institutions

The fund retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the fund's deposits may not be returned to it. The fund's investment policy requires all bank balances to be covered by federal depository insurance.

Investments

Investments of the fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual comprehensive financial report. For additional information on IFPIF's investments, please refer to their annual comprehensive financial report. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, Illinois 60148 or at www.ifpif.org.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Fair Value Measurement

The fund categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The fund held no investments subject to fair value measurement at December 31, 2023.

Net Asset Value

The net asset value (NAV) of the fund's pooled investment in IFPIF was \$94,062,818 at December 31, 2023. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2023. The fund may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by ILCS. The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Rate of Return

For the year ended December 31, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.50%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2023 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	3.00%
Investment Rate	6.625%
Cost of Living Adjustments	3.00% Tier I 1.50% Tier II
Mortality	PubS-2010 Mortality with Generational Projection per the MP- 2021 Ultimate Scale
Asset Valuation Method	Fair Value

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2023 was 6.625%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.625% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.625%) or 1 percentage point higher (7.625%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net Pension Liability	\$ 118,438,892	\$ 92,290,255	\$ 70,963,774

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 186,459,012	\$ 86,797,100	\$ 99,661,912
Changes for the Period			
Service Cost	2,639,790	-	2,639,790
Interest	12,213,619	-	12,213,619
Difference Between Expected and Actual Experience	(1,428,500)	-	(1,428,500)
Changes in Assumptions	-	-	-
Changes of Benefit Terms	-	-	-
Employer Contributions	-	7,136,042	(7,136,042)
Employee Contributions	-	1,032,942	(1,032,942)
Net Investment Income	-	12,734,509	(12,734,509)
Benefit Payments and Refunds	(9,639,148)	(9,639,148)	-
Administrative Expense	-	(99,027)	99,027
Prior Period Adjustment	-	(7,900)	7,900
Net Changes	3,785,761	11,157,418	(7,371,657)
BALANCES AT DECEMBER 31, 2023	\$ 190,244,773	\$ 97,954,518	\$ 92,290,255

The Firefighters' Pension Plan's fiduciary net position as a percentage of the total pension liability was 51.49% at December 31, 2023.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2023, the Firefighters' Pension Fund recognized pension expense of \$11,589,561. At December 31, 2023, the Firefighters' Pension Fund reported deferred outflows of resources and deferred inflows of resources related to the fire pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,058,355	\$ 2,119,464
Changes in Assumption	4,477,594	161,252
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,759,941	-
TOTAL	<u>\$ 10,295,890</u>	<u>\$ 2,280,716</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the firefighters' pension will be recognized in pension expense as follows:

**Year Ending
December 31,**

2024	\$ 4,882,549
2025	2,497,163
2026	2,328,520
2027	(1,693,058)
2028	-
Thereafter	-
TOTAL	<u><u>\$ 8,015,174</u></u>

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

B. Schedule of Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 7,816,283	\$ 3,891,700	\$ 11,707,983
Investments			
Illinois Police Officer's Pension Investment Fund	125,950,519	-	125,950,519
Illinois Firefighters' Pension Investment Fund	-	94,062,818	94,062,818
Total Assets	133,766,802	97,954,518	231,721,320
LIABILITIES			
Accounts Payable	7,298	-	-
Total Liabilities	7,298	-	-
NET POSITION RESTRICTED FOR PENSIONS			
	<u>\$ 133,759,504</u>	<u>\$ 97,954,518</u>	<u>\$ 231,714,022</u>

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. DEFINED BENEFIT PENSION PLANS (Continued)

C. Schedule of Changes in Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 6,475,437	\$ 7,136,042	\$ 13,611,479
Employee	1,252,571	1,032,942	2,285,513
Total Contributions	7,728,008	8,168,984	15,896,992
INVESTMENT INCOME			
Net Appreciation in Fair Value of Investments	14,460,291	11,232,541	25,692,832
Interest Earned	979,756	1,597,453	2,577,209
Less Investment Expense	(177,197)	(95,485)	(272,682)
Net Investment Income	15,262,850	12,734,509	27,997,359
Total Additions	22,990,858	20,903,493	43,894,351
DEDUCTIONS			
Pension Benefits and Refunds	11,300,594	9,639,148	20,939,742
Contractual Services	143,599	99,027	242,626
Total Deductions	11,444,193	9,738,175	21,182,369
CHANGE IN NET POSITION	11,546,665	211,165,318	22,711,983
NET POSITION RESTRICTED FOR PENSIONS			
January 1	122,212,839	86,789,200	209,002,039
December 31	\$ 133,759,504	\$ 97,954,518	\$ 231,714,022

9. RISK MANAGEMENT

The City is self-insured for group health medical, unemployment compensation claims, workers' compensation, property and casualty including equipment breakdown, and liability including general, auto, law, public officials, benefit plan, cyber and crime.

The group health medical program is insured for amounts above the self-insurance retention limits of \$200,000 per individual and approximately \$11,626,868 in the aggregate by an insurance carrier. Unemployment compensation is funded in full by the City. Other programs are insured for amounts above the self-insurance retention limits of \$5,000 - \$300,000 by an insurance carrier. There have been no significant reductions in insurance coverage from the prior year. During the past three fiscal years, there have been no settlements that exceeded insurance coverage.

Rates are developed annually to fund the self-insurance programs, including claims and administrative costs, in the self-insurance internal service fund. All funds and departments of the City are charged monthly thereafter based on their loss history and exposure.

The claims liability for group health of \$2,495,238 and the nonmedical claims liability of \$2,635,577 at December 31, 2023 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

A reconciliation of the claims liability for workers' compensation and general liability is as follows:

	Nonmedical Claims		Medical Claims	
	2023	2022	2023	2022
CLAIMS PAYABLE, JANUARY 1	\$ 1,680,043	\$ 904,143	\$ 2,394,794	\$ 1,261,444
Add Claims Incurred and Claims Adjustment	2,812,438	2,557,048	9,710,782	9,108,624
Less Claims Paid	(1,856,904)	(1,781,148)	(9,610,338)	(7,975,274)
CLAIMS PAYABLE, DECEMBER 31	<u>\$ 2,635,577</u>	<u>\$ 1,680,043</u>	<u>\$ 2,495,238</u>	<u>\$ 2,394,794</u>

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. CONTINGENT LIABILITIES

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received and receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although, the City expects such amounts, if any, to be immaterial.

11. INDIVIDUAL FUND DISCLOSURES

The following funds had a deficit fund balances or deficit net position as of December 31, 2023:

Community Grant Fund	\$ 1,558
Employee Benefit Insurance Fund	2,640,425

Due from/to other funds and internal balances at December 31, 2023 consist of the following:

	Due From	Due To
Governmental Activities		
General	\$ 332,000	\$ -
Nonmajor Governmental	-	668,816
Total	332,000	668,816
Business-Type Activities		
Water	481,816	-
Mass Transit	-	145,000
Total	481,816	145,000
TOTAL	\$ 813,816	\$ 813,816

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. INDIVIDUAL FUND DISCLOSURES (Continued)

	Internal Balances	(Internal Balances)
Governmental Activities		
Due To	\$ -	\$ 336,816
Internal Balances	-	163,065
Business-Type Activities		
Due From	336,816	-
Internal Balances	163,065	-
TOTAL	\$ 499,881	\$ 499,881

The balances reflected in all significant due from/to other funds above are generally related to interfund loans to cover short-term cash flow needs and for various programs. The City expects that the obligations will be liquidated within one year. The balances reflected in internal balances include amounts due from Governmental Activities to Business-Type Activities for its allocation of the internal service fund activity.

Interfund transfers during the year ended December 31, 2023 consisted of the following:

	Transfer In	Transfer Out
General	\$ 2,872,945	\$ 11,140,391
Building	774,997	-
Nonmajor Governmental	11,835,189	2,653,848
Water	-	1,729,344
Sewer	-	584,868
Mass Transit	140,000	49,996
Nonmajor Enterprise	109,656	74,340
Internal Service	500,000	-
TOTAL	\$ 16,232,787	\$ 16,232,787

The purposes of significant interfund transfers are as follows:

- \$8,272,000 transferred from the General Fund to the Building Fund and Nonmajor Government Funds (Capital Projects Fund, Debt Service Fund and Equipment Replacement Fund) to fund capital improvements and purchases, as well as to cover principal and interest long-term debt payments.
- \$2,478,848 transferred from the Nonmajor Governmental Funds (ARPA Fund) to the General Fund, Building Fund, and Nonmajor Governmental Funds (Community Revitalization Fund and 2018 Project Fund) to cover ARPA related expenditures.

11. INDIVIDUAL FUND DISCLOSURES (Continued)

- \$2,278,896 transferred from the Water Fund (\$1,729,344), Sewer Fund (\$475,212), and Nonmajor Enterprise Fund (Storm Water Fund, \$74,340) and to the General Fund (\$2,061,540) and Nonmajor Governmental Funds (Debt Service Fund, \$205,056, and Municipal Band Fund, \$12,300) for payment in lieu of taxes.
- \$2,228,391 transferred from the General Fund to the Nonmajor Governmental Funds (ARPA) to correct interfund activity.

12. RELATED-PARTY TRANSACTIONS

The City has an agreement with the Civic Center Authority whereby the City occupies a portion of the Civic Center Building as municipal offices and reimburses the Civic Center Authority for its portion of occupancy related expenses. This was a result of the City's involvement in the construction of the Decatur Civic Center building, the City and the Civic Center entered into an intergovernmental cooperation agreement in 1977, as amended in 1980, which included a negotiated 99-year rent-free agreement for office space. The agreement requires the City to pay only utility and maintenance costs based on square footage occupied by the City within the building, which is 41.4% of the space.

The City is required to maintain the Civic Center Authority's operating reserve fund at \$100,000, and the City is required to replenish this fund whenever it falls below \$100,000. However, the Civic Center Authority has not required this to be maintained at \$100,000, rather reimbursement has been made as cash flow dictates. During 2023, the City contributed \$505,735 to the Civic Center Authority for fiscal 2023 to assist with operations.

13. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care and life insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the City's Self-Insurance Fund.

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Benefits Provided

The City provides postemployment health care benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans or meet COBRA requirements. All health care benefits are provided through the City's self-insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; and prescriptions. Upon a retiree reaching age 65 years, Medicare becomes the primary insurer and the City's plan becomes secondary. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the City is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime.

C. Membership

At December 31, 2022 (most recent data available), membership for the City and Library consisted of:

Inactive Employees or their Beneficiaries Currently Receiving Benefits	114
Inactive Employees Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>458</u>
TOTAL	<u><u>572</u></u>
 Participating Employers	 <u><u>1</u></u>

D. Total OPEB Liability

The total OPEB liability of \$12,126,003 was measured at December 31, 2023 and determined by an actuarial valuation as of January 1, 2022.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2023, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to December 31, 2023, including updating the discount rate at December 31, 2023, as noted on the following page.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

E. Actuarial Assumptions and Other Inputs (Continued)

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Inflation	2.30%
Salary Increases	3.50%
Discount Rate	3.26%
Healthcare Cost Trend Rates	5.50% Initial 3.70% Ultimate

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

F. Changes in the Total OPEB Liability

	City	Library	Total OPEB Liability
BALANCES AT JANUARY 1, 2023	<u>\$ 10,317,553</u>	<u>\$ 710,443</u>	<u>\$ 11,027,996</u>
Changes for the Period			
Service Cost	562,552	38,736	601,288
Interest	390,421	26,883	417,304
Differences Between Expected and Actual Experience	-	-	-
Assumption Changes*	851,161	58,609	909,770
Benefit Payments	<u>(776,862)</u>	<u>(53,493)</u>	<u>(830,355)</u>
Net Changes	<u>1,027,271</u>	<u>70,736</u>	<u>1,098,007</u>
BALANCES AT DECEMBER 31, 2023	<u><u>\$ 11,344,825</u></u>	<u><u>\$ 781,178</u></u>	<u><u>\$ 12,126,003</u></u>

*In 2023, changes in assumptions related to health care cost trends and discount rate.

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 3.26% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.26%) or 1 percentage point higher (4.26%) than the current rate:

	1% Decrease (2.26%)	Current Discount Rate (3.26%)	1% Increase (4.26%)
City	\$ 12,200,923	\$ 11,344,825	\$ 10,553,057
Library	840,127	781,178	726,659
Total OPEB Liability	<u>\$ 13,041,050</u>	<u>\$ 12,126,003</u>	<u>\$ 11,279,716</u>

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 3.70% to 5.50% as well as what the City's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (2.70% to 4.50%) or 1 percentage point higher (4.70% to 6.50%) than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
City	\$ 10,050,629	\$ 11,344,825	\$ 12,865,767
Library	692,063	781,178	885,907
Total OPEB Liability	<u>\$ 10,742,692</u>	<u>\$ 12,126,003</u>	<u>\$ 13,751,674</u>

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the City and Library recognized OPEB expense of \$341,235 and \$177,349, respectively. At December 31, 2023, the City and Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	City	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,182,469	\$ 560,647
Changes in Assumptions	1,325,102	1,394,943
TOTAL	\$ 2,507,571	\$ 1,955,590

	Library	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 81,422	\$ 38,605
Changes in Assumptions	91,243	96,052
TOTAL	\$ 172,665	\$ 134,657

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>City</u>	<u>Library</u>	<u>Total</u>
2024	\$ 309,067	\$ 21,282	\$ 330,349
2025	276,899	19,067	295,966
2026	212,456	14,629	227,085
2027	(3,739)	(257)	(3,996)
2028	(224,414)	(15,453)	(239,867)
Thereafter	(18,288)	(1,260)	(19,548)
TOTAL	\$ 551,981	\$ 38,008	\$ 589,989

14. SUBSEQUENT EVENT

On January 22, 2024, the Board of Directors of DCDF, Inc. (DCDF) passed a resolution to voluntarily dissolve the corporation. DCDF is a blended component unit of the City, reported as a special revenue fund. The assets and property of DCDF were distributed and transferred to the City per the bylaws of DCDF.

On May 6, 2024, the City passed an ordinance approving the Tax Increment Redevelopment Plan and Project for the Central TIF Redevelopment Project Area.

On December 18, 2024, the City passed an ordinance dissolving the Special Tax Allocation Fund and terminating the designation of the City of Decatur Olde Towne Tax Increment Redevelopment Project Area effective December 31, 2024.

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY

A. Reporting Entity

The Decatur Metropolitan Exposition, Auditorium and Office Building Authority (the Civic Center Authority) operates under a chairman-board of director's form of government. The Civic Center Authority provides space and administrative services to the public including the rental of meeting rooms, theater facilities and arena space, as well as providing limited concession and catering services. The Civic Center Authority grants credit to many organizations and individuals on a repeat basis and requires advance deposits for rental facilities for various meeting and entertainment functions. The Civic Center Authority has direct oversight responsibilities for the above operations. The City has determined that the Civic Center Authority is a discretely presented component unit of the City. Complete financial statements for the Civic Center Authority may be obtained at Civic Center Authority, #1 Gary K. Anderson Plaza, Decatur, Illinois 62523.

B. Cash and Cash Equivalents

The Civic Center Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

The Civic Center Authority has adopted an investment policy pursuant to the Public Fund Investment Act. Illinois Compiled Statutes authorize the Civic Center Authority to make deposits or invest in obligations of the U.S. Treasury and U.S. Agencies, obligations of states and their political subdivisions, savings accounts, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

Bank deposits at December 31, 2023 of \$224,770 with a carrying amount of \$218,612 were fully covered by federal depository insurance. The Civic Center Authority also had cash on hand of \$2,128 at December 31, 2023.

C. Accounts Receivable

No allowance for bad debts has been established. All accounts receivable are considered collectible by the Civic Center Authority.

D. Inventory

Inventory consists of bar, concession and pro shop merchandise and is stated at cost on the first-in, first-out method.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY
(Continued)

E. Capital Assets

Capital assets of proprietary funds are stated at cost. The cost of property additions and major replacements of retired units of property is capitalized. The cost of maintenance and minor repairs is charged to operations. Donated fixed assets are valued at acquisition value on the date donated. Depreciation is computed on the straight-line basis. The estimated useful lives used to compute depreciation are as follows:

Assets	Years
Building	40
Building improvements	10-20
Furniture and Equipment	3-10

Activity for the Civic Center Authority for the year ended December 31, 2023 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
DISCRETELY PRESENT COMPONENT UNIT				
Capital Assets not Being Depreciated				
Land	\$ 3,130,762	\$ -	\$ -	\$ 3,130,762
Total Capital Assets not Being Depreciated	3,130,762	-	-	3,130,762
Capital Assets Being Depreciated				
Buildings and Equipment	14,409,585	20,409	-	14,429,994
Total Capital Assets Being Depreciated	14,409,585	20,409	-	14,429,994
Less Accumulated Depreciation for				
Buildings and Equipment	11,983,134	170,168	-	12,153,302
Total Accumulated Depreciation	11,983,134	170,168	-	12,153,302
Total Capital Assets Being Depreciated, Net	2,426,451	(149,759)	-	2,276,692
DISCRETELY PRESENT COMPONENT UNIT CAPITAL ASSETS, NET	\$ 5,557,213	\$ (149,759)	\$ -	\$ 5,407,454

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY
(Continued)

F. Related-Party Transactions

The Civic Center Authority participates in the City's Self-Insurance Fund and the Civic Center Authority pays the City for insurance coverage, including premiums paid for liability coverage and health insurance. The City also reimburses the Civic Center Authority for health insurance paid on behalf of Civic Center Authority employees working at certain City facilities.

The Civic Center Authority has an agreement with the City whereby the City occupies a portion of the Decatur Civic Center Building as municipal offices and reimburses the Civic Center Authority for its portion (41.4%) of occupancy related expenses.

The Civic Center Authority also has an arrangement with the City whereby the Civic Center Authority provides maintenance and janitorial services at various City-owned buildings as well as its offices in the Decatur Civic Center. Additionally, the Civic Center Authority provides uniformed security at several of these facilities.

The City is required to maintain the Civic Center Authority's operating reserve fund at \$100,000, and the City is required to replenish this fund whenever it falls below \$100,000. However, the Civic Center Authority has not required this to be maintained at \$100,000, rather reimbursement has been made as cash flow dictates.

G. Deferred Compensation Plan

As part of the employment contracts with certain employees of the Civic Center Authority, the Board has entered into deferred compensation agreements, invested in mutual funds, in accordance with Internal Revenue Code Section 457. The deferred compensation is not available to employees until termination, retirement or death. The plan complies with IRC Section 457 whereby trust provisions are incorporated so that plan assets are held in trust for the exclusive benefit of participants and their beneficiaries. As a result, as of December 31, 2023, the assets and liabilities of the deferred compensation plan are not included in the financial statements.

H. Commitments

During 2023, the Civic Center Authority entered into an agreement to purchase an electric Zamboni machine for \$167,227. In conjunction with this purchase, the Civic Center Authority entered into an agreement with the City of Decatur whereby the City would provide financing for the purchase of the machine for up to \$180,000. The repayment terms include interest at 5% over eight years for the total amount financed. The Zamboni machine has been ordered but is not slated for delivery until the 2024 ice season. The financing will be put in place when the machine is delivered and the invoice is paid.

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY
(Continued)

H. Commitments (Continued)

Also during 2023, the Civic Center Authority approved replacing two water heaters with new units for \$54,296. The equipment was ordered prior to year end and was received and installed subsequently. The cost of the equipment and installation was paid after year end and will be partially reimbursed by the City of Decatur at 41.4% of the total cost.

I. Sponsorship Agreement

The Civic Center Authority entered into an Arena Name Sponsorship Agreement in 2023 for three years with the option to extend another two years. Total revenue from this agreement is expected to be \$60,000 (\$12,000/year) under the five-year term. During 2023, the Civic Center Authority reported revenue of \$9,000 under this agreement.

16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY

A. Financial Information

No separate financial statements are available for the Decatur Public Library (the Library). The Library follows the significant policies set by the City. The more significant of the Library's accounting policies are described below.

B. Cash and Investments

The Library follows the City's investment policies and procedures as recommended by an investment advisory committee and approved by the City Manager, all within the guidelines established for the investment of public funds in accordance with the Illinois Compiled Statutes. The Library is authorized by statute and policy to make deposits or investments in obligations of the United States Government; obligations of states or their political subdivisions; savings accounts, time deposits, certificates of deposit or other investments which are direct obligations of banks as defined by the Illinois Banking Act; credit union shares; repurchase agreements; commercial paper rated within the three highest classifications by at least two standard rating services; the Illinois Public Treasurer's Investment Pool; and funds managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company. Pension funds may also invest in certain non-U.S. obligations, Illinois municipal corporations' tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivision, stocks, mutual funds and Illinois insurance companies' general and separate accounts.

**16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)**

B. Cash and Investments (Continued)

Deposits with Financial Institutions

Library Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Library's deposits may not be returned to it. The Library's investment policy requires that certificates of deposits in excess of FDIC insurable limits be secured by some form of collateral to protect public deposits in a single financial institution if it were to default due to poor management or economic factors. Eligible collateral instruments will be U.S. Government securities and obligations of federal agencies. Third party safekeeping is required for all collateral, which can be held at a Federal Reserve Bank, at another custodial facility (generally in the trust department), or by the escrow agent or trust department of the pledging institution. Safekeeping is to be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement. As of December 31, 2023, the Library's bank deposits were fully collateralized.

Library Investments

The Library categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The standard of prudence to be used by the Library shall be the "prudent person" standard which states:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the Library's overall portfolio.

**16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)**

B. Cash and Investments (Continued)

Library Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Library will not be able to recover the value of its investments that are in possession of an outside party. The Library's investment policy does not address custodial credit risk for investments. The Illinois Funds and the money market mutual fund are not subject to custodial credit risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Library's investment policy requires diversification of investment to avoid unreasonable risk. The Library did not have any significant individual investments that represented 5% or more of investments (excluding U.S. Treasury securities and federal agency securities), for the Library at December 31, 2024.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Library's formal investment policy states the portfolio shall remain sufficiently liquid to meet all operating costs which may be reasonably anticipated. In addition, the Library shall maintain diversified investments to avoid unreasonable risks. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates.

C. Receivables

Property taxes are collected by the Macon County Treasurer who affects the tax distribution to the taxing units based on the taxing unit respective share of the tax collection. Taxes levied in one year become due and payable by property owners in two equal installments during the following year. The first installment is due no later than June 1st and the second installment is due no later than September 1st. The Macon County Treasurer distributes the tax collection to the taxing units within 45 days of collection due date.

Based on collection histories, the Library has provided at December 31, 2023 an allowance for uncollectible real property taxes equivalent to 1% of the current year's levy.

Since the 2023 property tax levy is measurable as of December 31 but not available to finance current period obligations, a receivable and deferred inflow of resources is recorded in the government-wide and fund statements.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

D. Capital Assets

The following is a summary of the capital asset activity for the year ended April 30, 2024:

	Beginning Balances, Restated*	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible Capital Assets not Being Depreciated				
Construction in Progress	\$ 141,480	\$ 700,593	\$ -	\$ 842,073
Total Tangible Capital Assets not Being Depreciated	141,480	700,593	-	842,073
Tangible Capital Assets Being Depreciated				
Buildings and Improvements	8,079,117	-	-	8,079,117
Equipment	7,766,831	-	-	7,766,831
Total Tangible Capital Assets Being Depreciated	15,845,948	-	-	15,845,948
Intangible Capital Assets Being Amortized				
Buildings and Improvements	16,964,549	-	-	16,964,549
Software	37,092	1,299	-	38,391
Total Intangible Capital Assets Being Amortized	17,001,641	1,299	-	17,002,940
Less Accumulated Depreciation for				
Buildings and Improvements	3,830,463	202,709	-	4,033,172
Equipment	7,174,215	252,478	-	7,426,693
Total Accumulated Depreciation	11,004,678	455,187	-	11,459,865
Less Accumulated Amortization for				
Buildings and Improvements	382,659	382,659	-	765,318
Software	-	16,154	-	16,154
Total Accumulated Amortization	382,659	398,813	-	781,472
Total Tangible and Intangible Capital Assets Being Depreciated and Amortized, Net	21,460,252	(852,701)	-	20,607,551
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 21,601,732	\$ (152,108)	\$ -	\$ 21,449,624

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

D. Capital Assets (Continued)

Depreciation and amortization expense was charged to functions of the primary government as follows:

COMPONENT UNIT	
Culture and Recreation	\$ 854,000
 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - COMPONENT UNIT	 \$ 854,000

E. Long-Term Debt

Changes in Long-Term Liabilities

During the year ended December 31, 2023, the following changes occurred in long-term liabilities for the Library:

	Balances December 31, Restated	Issuances	Reductions	Balances January 1	Current Portion
Compensated Absences Payable*	\$ 87,917	\$ 51,871	\$ 41,541	\$ 98,247	\$ 46,422
Net Pension Liability - IMRF**	-	1,061,946	-	1,061,946	-
Other Postemployment Benefit Liability	565,975	215,203	-	781,178	53,493
Leases Payable	16,701,817	-	237,814	16,464,003	242,902
SBITAs Payable	24,592	1,299	13,004	12,887	12,887
 TOTAL GOVERNMENTAL ACTIVITIES	 \$ 17,380,301	 \$ 1,330,319	 \$ 292,359	 \$ 18,418,261	 \$ 355,704

*The compensated absences and net pension liability are primarily retired by the General Fund.

**Net Pension Liability - IMRF was a net pension asset as of December 31, 2022.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

F. Leases

The Library entered into a lease agreements for the right to use a building from the primary government. Payments of \$49,115 are due in monthly installments, through April 2066. Total intangible right-to-use asset acquired under this agreement is \$16,964,549.

The annual requirements to amortize to maturity leases outstanding as of December 31, 2024, are as follows:

For the Years Ending April 30,	Principal	Interest	Total
2024	\$ 242,902	\$ 346,473	\$ 589,375
2025	248,099	341,276	589,375
2026	253,406	335,969	589,375
2027	258,828	330,547	589,375
2028	264,365	325,010	589,375
2029-2033	1,409,122	1,537,753	2,946,875
2034-2038	1,566,444	1,380,431	2,946,875
2039-2043	1,741,331	1,205,544	2,946,875
2044-2048	1,935,744	1,011,131	2,946,875
2049-2053	2,151,861	795,014	2,946,875
2054-2058	2,392,107	554,768	2,946,875
2059-2063	2,659,176	287,699	2,946,875
2064-2066	1,340,618	34,592	1,375,210
TOTAL	\$ 16,464,003	\$ 8,486,207	\$ 24,950,210

**16. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)**

G. Subscription-Based Information Technology Arrangements (SBITAs)

The Library enters into subscription agreements for the right-to-use software. The subscriptions are payable in annual principal and interest installments from \$662 to \$12,500. The subscription periods extend through September 30, 2025. There were no variable payments being paid that are not part of the subscription liabilities.

Issue	Balances January 1, Restated*	Additions	Reductions	Balances December 31	Current Portion
Subscription Liabilities	\$ 24,592	\$ 1,299	\$ 13,004	\$ 12,887	\$ 12,887
TOTAL	\$ 24,592	\$ 1,299	\$ 13,004	\$ 12,887	\$ 12,887

*See Note 17 for additional information regarding the restatement of subscription liabilities.

Future obligations of SBITAs payable as of December 31, 2023 were as follows:

Fiscal Year Ending	Principal	Interest
2024	\$ 12,887	\$ 275
TOTAL	\$ 12,887	\$ 275

17. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD RESTATEMENTS

For the fiscal year ended December 31, 2023, the City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. With the implementation, the City is required to record the beginning net position associated with the right-to-use asset and SBITA liability.

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**17. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD RESTATEMENTS
(Continued)**

Additionally, for the fiscal year ended December 31, 2023, the City recorded prior period adjustments as noted below to restate fund balance/net position:

	Governmental Activities	General	Building	Nonmajor Governmental
FUND BALANCE/NET POSITION, JANUARY 1	\$ (28,426,754)	\$ 38,807,119	\$ (58,270)	\$ 17,462,926
CHANGE IN ACCOUNTING PRINCIPLE				
To Record Right-to-Use Assets Under GASB 96	776,802	-	-	-
To Record SBITAs Payable Under GASB 96	(335,958)	-	-	-
PRIOR PERIOD RESTATEMENTS				
To Restate Capital Assets in the Prior Period	(4,665,744)	-	-	-
To Restate Right-to-Use Assets Under GASB 87	583,137	-	-	-
To Restate Lease Liabilities Under GASB 87	(629,192)	-	-	-
To Correct Prior Period Prepaid Items	758,115	-	-	-
To Restate Net Pension Liability for Police Pension	(14,493)	-	-	-
To Restate Net Pension Liability for Fire Pension	(7,900)	-	-	-
To Correct Prior Period Income Tax Revenue	(1,049,578)	(1,049,578)	-	-
To Correct Prior Period PPRT Revenue	(538,022)	(538,022)	-	-
To Correct Prior Period Receivable and Deferred Revenue	51,687	-	-	51,687
To Report Lease Liabilities and Receivables Under GASB 87	16,701,817	-	16,701,817	-
To Report Right-to-Use Assets and Deferred Inflows Under GASB 87	(16,581,890)	-	(16,581,890)	(158,898)
To Correct the Reporting Entity				
To Move Library from a Special Revenue Fund to a Discretely Presented Component Unit (DCPU)	(2,768,110)	-	-	(2,768,110)
To Correct Capital Assets for the DCPU	(4,982,750)	-	-	-
To Correct Long-Term Debt for the DCPU	443,654	-	-	-
Subtotal	(12,258,425)	(1,587,600)	119,927	(2,716,423)
FUND BALANCE/NET POSITION, JANUARY 1 (RESTATED)	\$ (40,685,179)	\$ 37,219,519	\$ 61,657	\$ 14,746,503

CITY OF DECATUR, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

17. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD RESTATEMENTS
(Continued)

	Business-Type Activities	Water	Sewer	Mass Transit	Nonmajor Enterprise
FUND BALANCE/NET POSITION, JANUARY 1	\$ 97,008,642	\$ 56,542,306	\$ 26,310,608	\$ 8,998,661	\$ 5,840,604
PRIOR PERIOD RESTATEMENTS					
To Restate Capital Assets in the Prior Period	(2,842,453)	(1,498,680)	(478,513)	-	(865,260)
To Correct Prior Period Prepaid Items	(125,658)	-	-	(125,658)	-
To Correct Prior Period External Sewer User Fee Revenue	706,326	-	706,326	-	-
To Correct Prior Period Accounts Payable	1,223,829	955,523	268,306	-	-
Subtotal	(1,037,956)	(543,157)	496,119	(125,658)	(865,260)
FUND BALANCE/NET POSITION, JANUARY 1 (RESTATED)	\$ 95,970,686	\$ 55,999,149	\$ 26,806,727	\$ 8,873,003	\$ 4,975,344

	Internal Service	Decatur Public Library
FUND BALANCE/NET POSITION, JANUARY 1	\$ 500,895	\$ -
CHANGE IN ACCOUNTING PRINCIPLE		
To Record Right-to-Use Assets Under GASB 96	-	37,092
To Record SBITAs Payable Under GASB 96	-	(24,592)
PRIOR PERIOD RESTATEMENTS		
To Restate Capital Assets in the Prior Period	(631,104)	-
To Correct Prior Period Prepaid Items	758,115	-
To Correct Prior Period PPRT Revenue	-	(158,898)
To Report Lease Liabilities Under GASB 87	-	(16,701,817)
To Report Right-to-Use Assets Under GASB 87	-	16,581,890
To Correct the Reporting Entity		
To Move Library from a Special Revenue Fund to a Discretely Presented Component Unit (DCPU)	-	2,768,110
To Correct Capital Assets for the DCPU	-	4,982,750
To Correct Long-Term Debt for the DCPU	-	(443,654)
Subtotal	127,011	7,040,881
FUND BALANCE/NET POSITION, JANUARY 1 (RESTATED)	\$ 627,906	\$ 7,040,881

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
GENERAL FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 27,610,000	\$ 27,610,000	\$ 26,455,104	\$ (1,154,896)
Charges for Services	582,000	582,000	541,066	(40,934)
Intergovernmental	45,298,688	45,463,688	45,062,777	(400,911)
Licenses and Permits	2,202,000	2,202,000	1,589,534	(612,466)
Fines and Fees	964,000	964,000	1,128,814	164,814
Investment Income	205,500	205,500	462,888	257,388
Other Revenue	1,078,800	1,253,800	1,481,040	227,240
Total Revenues	77,940,988	78,280,988	76,721,223	(1,559,765)
EXPENDITURES				
Current				
General Government	8,743,690	9,104,690	9,399,753	295,063
Economic Development	3,527,539	3,527,539	2,972,694	(554,845)
Public Safety	54,818,362	56,034,362	52,950,991	(3,083,371)
Public Works	8,066,985	8,471,985	7,201,503	(1,270,482)
Debt Service				
Principal	128,270	128,270	20,192	(108,078)
Interest and Other Charges	6,354	6,354	2,517	(3,837)
Total Expenditures	75,291,200	77,273,200	72,547,650	(4,725,550)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,649,788	1,007,788	4,173,573	3,165,785
OTHER FINANCING SOURCES (USES)				
Transfer In	2,187,116	2,187,116	2,364,752	177,636
Transfer (Out)	(6,612,000)	(6,612,000)	(8,412,000)	(1,800,000)
Proceeds from Sale of Capital Assets	10,096	10,096	-	-
Total Other Financing Sources (Uses)	(4,414,788)	(4,414,788)	(6,047,248)	(1,622,364)
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ (1,765,000)	\$ (3,407,000)	(1,873,675)	\$ 1,543,421
ADJUSTMENTS TO GAAP BASIS			(537,816)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(2,411,491)	
FUND BALANCE, JANUARY 1			38,807,119	
Prior Period Adjustment			(1,587,600)	
FUND BALANCE, JANUARY 1, RESTATED			37,219,519	
FUND BALANCE, DECEMBER 31			\$ 34,808,028	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
BUILDING FUND**

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ -	\$ -	\$ 13,098	\$ 13,098
Other	589,583	589,583	589,375	(208)
Total Revenues	589,583	589,583	602,473	12,890
EXPENDITURES				
Current				
General Government	33,157	33,157	31,695	(1,462)
Education	809,050	1,609,050	1,605,460	(3,590)
Debt Service				
Interest and Fiscal Charges	29,716	29,716	28,210	(1,506)
Total Expenditures	871,923	1,671,923	1,665,365	(6,558)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(282,340)	(1,082,340)	(1,062,892)	19,448
OTHER FINANCING SOURCES (USES)				
Transfers In	150,000	150,000	774,997	624,997
Total Other Financing Sources (Uses)	150,000	150,000	774,997	624,997
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (132,340)</u>	<u>\$ (932,340)</u>	(287,895)	<u>\$ 644,445</u>
ADJUSTMENTS TO GAAP BASIS			<u>517,746</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>229,851</u>	
FUND BALANCE (DEFICIT), JANUARY 1			(58,270)	
Prior Period Adjustment			<u>119,927</u>	
FUND BALANCE, JANUARY 1, RESTATED			<u>61,657</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 291,508</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 1,695,313	\$ 1,771,905	\$ 1,772,566	\$ 1,737,470	\$ 1,503,344	\$ 1,271,124	\$ 1,440,124	\$ 1,568,822	\$ 1,251,624	\$ 899,298
Contributions in Relation to the Actuarially Determined Contribution	1,633,605	1,787,566	1,795,318	1,788,391	1,543,344	1,357,171	1,440,124	1,568,822	1,251,624	899,298
CONTRIBUTION DEFICIENCY (Excess)	\$ 61,708	\$ (15,661)	\$ (22,752)	\$ (50,921)	\$ (40,000)	\$ (86,047)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 13,307,066	\$ 14,232,171	\$ 13,709,943	\$ 14,160,313	\$ 12,517,436	\$ 12,749,488	\$ 13,127,842	\$ 13,095,342	\$ 13,830,098	\$ 14,791,180
Contributions as a Percentage of Covered Payroll	12.28%	12.56%	13.10%	12.63%	12.33%	10.64%	10.97%	11.98%	9.05%	6.08%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and inflation of 2.25%.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 4,159,443	\$ 4,026,184	\$ 4,167,919	\$ 4,353,985	\$ 4,727,864	\$ 4,327,396	\$ 5,455,994	\$ 5,455,994	\$ 6,132,086	\$ 6,464,803
Contributions in Relation to the Actuarially Determined Contribution	4,277,221	4,229,151	4,213,121	4,440,715	4,713,752	4,990,829	4,849,182	5,634,213	6,087,567	6,475,437
CONTRIBUTION DEFICIENCY (Excess)	\$ (117,778)	\$ (202,967)	\$ (45,202)	\$ (86,730)	\$ 14,112	\$ (663,433)	\$ 606,812	\$ (178,219)	\$ 44,519	\$ (10,634)
Covered Payroll	\$ 12,227,509	\$ 12,391,182	\$ 11,996,768	\$ 12,420,855	\$ 12,800,130	\$ 12,800,130	\$ 12,280,102	\$ 12,280,102	\$ 13,099,398	\$ 12,328,169
Contributions as a Percentage of Covered Payroll	34.98%	34.13%	35.12%	35.75%	36.83%	38.99%	39.49%	45.88%	46.47%	52.53%

The information presented was determined as part of the actuarial valuations as of January 1 of the fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 22 years; the asset valuation was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 7.125% annually, inflation of 2.50%, and projected salary increases assumption of 3.00%.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 4,174,530	\$ 4,565,589	\$ 4,875,173	\$ 5,229,880	\$ 5,348,824	\$ 5,509,057	\$ 6,200,989	\$ 6,200,989	\$ 6,861,888	\$ 7,120,088
Contributions in Relation to the Actuarially Determined Contribution	4,232,824	4,265,438	5,023,785	5,143,349	5,611,626	5,632,583	6,038,678	6,194,929	6,649,443	7,136,042
CONTRIBUTION DEFICIENCY (Excess)	\$ (58,294)	\$ 300,151	\$ (148,612)	\$ 86,531	\$ (262,802)	\$ (123,526)	\$ 162,311	\$ 6,060	\$ 212,445	\$ (15,954)
Covered Payroll	\$ 8,250,783	\$ 8,779,591	\$ 8,907,509	\$ 8,732,570	\$ 8,712,059	\$ 8,712,059	\$ 9,369,016	\$ 9,369,016	\$ 9,204,736	\$ 9,404,267
Contributions as a Percentage of Covered Payroll	51.30%	48.58%	56.40%	58.90%	64.41%	64.65%	64.45%	66.12%	72.24%	75.88%

The information presented was determined as part of the actuarial valuations as of January 1 of the fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 22 years; the asset valuation was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.625% annually, inflation of 2.50%, and projected salary increases assumption of 3.00%.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service Cost	\$ 1,484,366	\$ 1,558,483	\$ 1,476,556	\$ 1,389,375	\$ 1,250,712	\$ 1,346,216	\$ 1,253,892	\$ 1,255,383
Interest	7,126,789	7,425,184	7,570,759	7,691,811	7,720,891	7,971,666	8,019,100	8,306,496
Differences Between Expected and Actual Experience	896,106	(1,363,508)	1,971,728	(1,239,634)	1,217,714	(1,146,686)	2,158,392	181,147
Changes of Assumptions	225,465	(338,253)	(3,240,295)	2,713,356	-	(461,642)	-	-
Benefit Payments	(5,622,411)	(5,429,754)	(5,968,010)	(6,291,267)	(6,821,841)	(6,735,799)	(7,282,471)	(7,665,622)
Other	-	-	-	-	-	29,759	-	-
Net Change in Total Pension Liability	4,110,315	1,852,152	1,810,738	4,263,641	3,367,476	1,003,514	4,148,913	2,077,404
Total Pension Liability - Beginning	97,214,729	101,325,044	103,177,196	104,987,934	109,251,575	112,619,051	113,622,565	117,771,478
TOTAL PENSION LIABILITY - ENDING	\$ 101,325,044	\$ 103,177,196	\$ 104,987,934	\$ 109,251,575	\$ 112,619,051	\$ 113,622,565	\$ 117,771,478	\$ 119,848,882
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 1,787,566	\$ 1,795,318	\$ 1,788,392	\$ 1,503,344	\$ 1,271,124	\$ 1,440,124	\$ 1,568,822	\$ 1,251,624
Contributions - Member	717,309	665,417	665,845	626,199	634,843	651,014	712,156	754,480
Net Investment Income	753,618	6,686,921	14,727,616	(4,447,060)	19,120,098	15,375,007	21,224,648	(19,199,872)
Benefit Payments	(5,622,441)	(5,429,754)	(5,968,010)	(6,291,267)	(6,821,841)	(6,739,299)	(7,296,228)	(7,665,622)
Other (Net Transfer)	(106,040)	(93,500)	(79,418)	(86,552)	(97,899)	(419,821)	(145,242)	333,851
Net Change in Plan Fiduciary Net Position	(2,469,988)	3,624,402	11,134,425	(8,695,336)	14,106,325	10,307,025	16,064,156	(24,525,539)
Plan Fiduciary Net Position - Beginning	90,808,962	88,338,974	91,963,376	103,097,801	94,402,465	108,508,790	118,815,815	134,879,971
PLAN FIDUCIARY NET POSITION - ENDING	\$ 88,338,974	\$ 91,963,376	\$ 103,097,801	\$ 94,402,465	\$ 108,508,790	\$ 118,815,815	\$ 134,879,971	\$ 110,354,432
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 12,986,070	\$ 11,213,820	\$ 1,890,133	\$ 14,849,110	\$ 4,110,261	\$ (5,193,250)	\$ (17,108,493)	\$ 9,494,450
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.18%	89.13%	98.20%	86.41%	96.35%	104.57%	114.53%	92.08%
Covered Payroll	\$ 14,232,174	\$ 13,708,943	\$ 14,160,313	\$ 12,517,436	\$ 12,749,488	\$ 13,127,842	\$ 13,095,342	\$ 13,830,098
Employer's Net Pension Liability as a Percentage of Covered Payroll	91.24%	81.80%	13.35%	118.63%	32.24%	(39.56%)	(130.65%)	68.65%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY										
Service Cost	\$ 2,726,891	\$ 2,344,035	\$ 2,329,042	\$ 2,314,062	\$ 2,221,427	\$ 2,221,427	\$ 2,145,934	\$ 2,309,690	\$ 2,194,102	\$ 2,184,994
Interest	9,571,302	10,868,268	10,858,441	11,187,658	11,666,385	12,114,330	12,544,568	14,565,283	15,140,964	15,403,649
Differences Between Expected and Actual Experience	57,370	-	-	-	-	-	8,727,737	691,691	637,984	3,777,119
Changes of Assumptions	6,068,547	-	-	-	-	-	15,674,295	3,767,165	201,143	-
Changes of Benefit Terms	-	(678,659)	(1,494,924)	3,003,408	(1,881,003)	-	-	-	-	-
Benefit Payments	(6,102,938)	(6,824,723)	(7,061,048)	(7,523,341)	(8,103,204)	(8,413,716)	(8,637,845)	(9,417,153)	(10,341,711)	(11,300,594)
Net Change in Total Pension Liability	12,321,172	5,708,921	4,631,511	8,981,787	3,903,605	5,922,041	30,454,689	11,916,676	7,832,482	10,065,168
Total Pension Liability - Beginning	127,886,772	140,207,944	145,916,865	150,548,376	159,530,163	163,433,768	169,355,809	199,810,498	211,727,174	219,559,656
TOTAL PENSION LIABILITY - ENDING	\$ 140,207,944	\$ 145,916,865	\$ 150,548,376	\$ 159,530,163	\$ 163,433,768	\$ 169,355,809	\$ 199,810,498	\$ 211,727,174	\$ 219,559,656	\$ 229,624,824
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 4,277,221	\$ 4,229,151	\$ 4,213,121	\$ 4,440,715	\$ 4,713,752	\$ 4,990,829	\$ 4,849,182	\$ 5,634,213	\$ 6,087,567	\$ 6,475,437
Contributions - Member	1,186,391	1,240,308	1,251,329	1,173,624	1,364,975	1,271,107	1,248,556	1,376,741	1,445,823	1,252,571
Net Investment Income	5,790,077	24,273	8,167,736	13,313,242	(5,799,843)	18,629,998	12,669,969	16,633,312	(16,519,701)	15,262,850
Benefit Payments	(6,102,938)	(6,824,723)	(7,061,048)	(7,523,341)	(8,103,204)	(8,413,716)	(8,637,845)	(9,417,153)	(10,341,711)	(11,300,594)
Administrative Expense	(64,986)	(264,895)	(351,980)	(415,135)	(238,726)	(95,556)	(77,992)	(98,188)	(152,444)	(143,599)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	(14,493)
Net Change in Plan Fiduciary Net Position	5,085,765	(1,595,886)	6,219,158	10,989,105	(8,063,046)	16,382,662	10,051,870	14,128,925	(19,480,466)	11,532,172
Plan Fiduciary Net Position - Beginning	88,509,245	93,595,010	91,999,124	98,218,282	109,207,387	101,144,341	117,527,003	127,578,873	141,707,798	122,227,332
PLAN FIDUCIARY NET POSITION - ENDING	\$ 93,595,010	\$ 91,999,124	\$ 98,218,282	\$ 109,207,387	\$ 101,144,341	\$ 117,527,003	\$ 127,578,873	\$ 141,707,798	\$ 122,227,332	\$ 133,759,504
EMPLOYER'S NET PENSION LIABILITY	\$ 46,612,934	\$ 53,917,741	\$ 52,330,094	\$ 50,322,776	\$ 62,289,427	\$ 51,828,806	\$ 72,231,625	\$ 70,019,376	\$ 97,332,324	\$ 95,865,320
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.75%	63.05%	65.24%	68.46%	61.89%	69.40%	63.85%	66.93%	55.67%	58.25%
Covered Payroll	\$ 12,227,509	\$ 12,391,182	\$ 11,996,768	\$ 12,420,855	\$ 12,800,130	\$ 12,800,130	\$ 12,280,102	\$ 12,280,102	\$ 13,099,398	\$ 12,328,169
Employer's Net Pension Liability as a Percentage of Covered Payroll	381.21%	435.13%	436.20%	405.15%	486.63%	404.91%	588.20%	570.19%	743.03%	777.61%

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY										
Service Cost	\$ 2,183,902	\$ 2,051,437	\$ 2,065,510	\$ 2,107,727	\$ 2,153,501	\$ 2,153,501	\$ 2,357,590	\$ 2,380,150	\$ 2,477,343	\$ 2,639,790
Interest	8,357,081	9,344,391	9,334,747	9,630,886	9,675,428	10,158,825	10,446,459	11,753,007	12,210,571	12,213,619
Differences Between Expected and Actual Experience	2,180,908	-	-	-	-	-	996,006	2,147,881	(1,627,772)	(1,428,500)
Changes of Assumptions	9,131,603	-	-	-	-	-	16,788,074	2,799,953	(268,754)	-
Changes of Benefit Terms	-	2,865,795	147,773	(1,483,822)	816,311	-	-	-	-	-
Benefit Payments	(6,743,544)	(7,030,555)	(7,339,489)	(7,380,562)	(7,645,409)	(8,149,267)	(8,674,312)	(9,116,478)	(9,352,050)	(9,639,148)
Net Change in Total Pension Liability	15,109,950	7,231,068	4,208,541	2,874,229	4,999,831	4,163,059	21,913,817	9,964,513	3,439,338	3,785,761
Total Pension Liability - Beginning	112,554,666	127,664,616	134,895,684	139,104,225	141,978,454	146,978,285	151,141,344	173,055,161	183,019,674	186,459,012
TOTAL PENSION LIABILITY - ENDING	\$ 127,664,616	\$ 134,895,684	\$ 139,104,225	\$ 141,978,454	\$ 146,978,285	\$ 151,141,344	\$ 173,055,161	\$ 183,019,674	\$ 186,459,012	\$ 190,244,773
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 4,232,824	\$ 4,265,438	\$ 5,023,785	\$ 5,143,349	\$ 5,611,626	\$ 5,632,583	\$ 6,038,678	\$ 6,194,929	\$ 6,649,443	\$ 7,136,042
Contributions - Member	809,470	847,728	833,972	854,500	905,768	885,836	848,059	844,332	848,375	1,032,942
Net Investment Income	4,671,711	460,973	4,989,376	8,405,901	(3,609,255)	12,796,416	11,771,213	10,585,117	(15,063,771)	12,734,509
Benefit Payments	(6,743,544)	(7,030,555)	(7,339,489)	(7,380,562)	(7,645,409)	(8,149,267)	(8,674,312)	(9,116,478)	(9,352,050)	(9,639,148)
Administrative Expense	(252,605)	(264,992)	(319,375)	(214,760)	(81,141)	(68,000)	(66,111)	(65,655)	(42,561)	(99,027)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	(7,900)
Net Change in Plan Fiduciary Net Position	2,717,856	(1,721,408)	3,188,269	6,808,428	(4,818,411)	11,097,568	9,917,527	8,442,245	(16,960,564)	11,157,418
Plan Fiduciary Net Position - Beginning	68,125,590	70,843,446	69,122,038	72,310,307	79,118,735	74,300,324	85,397,892	95,315,419	103,757,664	86,797,100
PLAN FIDUCIARY NET POSITION - ENDING	\$ 70,843,446	\$ 69,122,038	\$ 72,310,307	\$ 79,118,735	\$ 74,300,324	\$ 85,397,892	\$ 95,315,419	\$ 103,757,664	\$ 86,797,100	\$ 97,954,518
EMPLOYER'S NET PENSION LIABILITY	\$ 56,821,170	\$ 65,773,646	\$ 66,793,918	\$ 62,859,719	\$ 72,677,961	\$ 65,743,452	\$ 77,739,742	\$ 79,262,010	\$ 99,661,912	\$ 92,290,255
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.49%	51.24%	51.98%	55.73%	50.55%	56.50%	55.08%	56.69%	46.55%	51.49%
Covered Payroll	\$ 8,250,783	\$ 8,779,591	\$ 8,907,509	\$ 8,732,570	\$ 8,712,059	\$ 8,712,059	\$ 9,369,016	\$ 9,369,016	\$ 9,204,736	\$ 9,404,267
Employer's Net Pension Liability as a Percentage of Covered Payroll	688.68%	749.17%	749.86%	719.83%	834.22%	754.63%	829.75%	846.00%	1,082.72%	981.37%

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023
TOTAL OPEB LIABILITY						
Service Cost	\$ 350,092	\$ 318,843	\$ 669,364	\$ 784,346	\$ 834,207	\$ 601,288
Interest	330,246	365,180	279,000	289,912	286,915	417,305
Differences Between Expected and Actual Experience	-	-	2,708,339	-	(829,734)	-
Changes of Assumptions	(518,742)	1,138,041	703,902	80,308	(1,920,805)	909,770
Benefit Payments	(788,548)	(860,710)	(930,853)	(1,034,184)	(868,120)	(830,356)
Net Change in Total OPEB Liability	(626,952)	961,354	3,429,752	120,382	(2,497,537)	1,098,007
Total OPEB Liability - Beginning	9,640,997	9,014,045	9,975,399	13,405,151	13,525,533	11,027,996
TOTAL OPEB LIABILITY - ENDING	\$ 9,014,045	\$ 9,975,399	\$ 13,405,151	\$ 13,525,533	\$ 11,027,996	\$ 12,126,003
Covered-Employee Payroll	\$ 34,029,625	\$ 34,261,677	\$ 34,776,960	\$ 34,744,460	\$ 36,134,232	\$ 36,513,818
Employer's Net OPEB Liability as a Percentage of Covered-Employee Payroll	26.49%	29.12%	38.55%	38.93%	30.52%	33.21%

In 2023, changes in assumptions related to health care cost trends and discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Nine Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual Money-Weighted Rate of Return, Net of Investment Expense	0.02%	9.02%	13.78%	(5.40%)	18.74%	10.97%	13.24%	(11.84%)	13.70%

Ultimately, this schedule should present return information for the last ten years. However, until ten years of information can be compiled, return information should be presented for as many years as is available.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
FIREFIGHTERS' PENSION FUND**

Last Nine Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual Money-Weighted Rate of Return, Net of Investment Expense	0.57%	7.36%	11.84%	(4.64%)	17.60%	14.08%	11.32%	(14.76%)	15.50%

Ultimately, this schedule should present return information for the last ten years. However, until ten years of information can be compiled, return information should be presented for as many years as is available.

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2023

1. BUDGETS AND BUDGETARY ACCOUNTING

The City's budget represents departmental expenditures and estimated revenues authorized by the budget. The accompanying budgetary schedules are prepared on the cash basis of accounting. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- The City Budget Policy is established in compliance with 65 ILCS 5/8-2-9.1 et. Seq. and Chapter 18.1 of the City Code and sets forth the procedures to be used in the preparation of the annual budget of the City and administration of the budget during the fiscal period.
- The City has adopted the budget method as set forth in the Illinois Municipal Code and Chapter 18.1 of the City Code and will operate as a budget city, with annual budget presentation to and adoption by the City Council before the end of the fiscal year preceding the budget fiscal year.
- The City Budget is legally adopted by Council Ordinance before the end of the fiscal year preceding the budget fiscal year. The annual budget is presented to the City Council and the City Clerk in sufficient time for public hearing to be held and the budget timely adopted.
- The budget officer or designee is responsible for the required public notices on the dates set forth in Chapter 18.1 of the City Code.
- The annual budget shall be balanced such that expenditures cannot exceed revenues plus fund cash reserves.
- The Budget Ordinance presented to and adopted by the City Council is prepared on a cash basis, which is not in accordance with generally accepted accounting principles (GAAP). The budget to actual schedules included in required supplementary information include the amounts of timing differences necessary to reconcile the non-GAAP actual to GAAP actual fund balance for the general fund and major special revenue fund.
- The level of budgetary control is by fund. Therefore, expenditures cannot legally exceed appropriations beyond this level.

CITY OF DECATUR, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

1. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

- Supplemental appropriation ordinances may be passed by the City Council, as required to appropriate new spending for expenditures not contemplated in the Council adopted budget, with funding provided by a new revenue source or from fund balance reserves.

2. EXCESS EXPENDITURES OVER APPROPRIATIONS

No individual fund over expended its budget in during the year ended December 31, 2023.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of the government as follows:

The Community Grants Fund accounts for revenues received through the State of Illinois to provided short-term assistance to business during the pandemic.

The HOME Fund accounts for federal funds used in a revolving loan program for subsidizing the purchase by first time buyers of homes within designated areas of the City.

The Community Development Block Grant (CDBG) Fund accounts for entitlement revenues from the U.S. Department of Housing and Urban Development (HUD) and designated expenditures for housing and neighborhood revitalization, public facilities improvement, and economic development.

The DUATS Fund accounts for State of Illinois grant revenues for the purposes of conducting ongoing urban area transit studies in the greater Decatur and Macon County area of public transit services.

The State Drug Enforcement Fund accounts for revenues received through State of Illinois qualified drug enforcement asset seizures and expenditures to enhance law enforcement efforts.

The Federal Drug Enforcement Fund accounts for revenues received through Federal Government qualified drug enforcement asset seizures and expenditures to enhance law enforcement efforts.

The Municipal Band Fund accounts for revenues, including property taxes levied for this activity, and expenditures for the City's Municipal Band.

The Foreign Fire Tax Fund accounts for the monies received from the foreign fire insurance gross receipts tax and expenditures for certain qualified fire department expenses.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

The PEG Fund accounts for revenues received for franchise rights granted allowing the installation and operation of cable communication networks and expenditures for the operation of the Public Education and Governmental television station.

The Local Streets and Roads Fund accounts for revenues received from the City's local motor fuel tax and expenditures for street and road improvements.

The Motor Fuel Tax Fund accounts for revenues, including the City's motor fuel tax allotment from the State of Illinois, and expenditures from street improvements and traffic light maintenance.

The DCDF Fund accounts for the nonprofit corporation which finances and subsidizes housing rehabilitation activities in the City.

The Community Revitalization Fund accounts for cash receipts and expenditures incurred from monies received related to the City's Community Revitalization programs.

The Grant Fund accounts for federal and State of Illinois grant revenue received and expenditures of the monies for the grant purpose intended.

The American Rescue Plan Fund accounts for federal fund revenues received from the American Rescue Plan Act of 2021.

The TIF Fund accounts for the tax increment financing project activities for capital improvement in the City's six TIF districts.

The Public Safety Fund accounts for the revenue received from fines, fees and grants used to defray the cost of certain expenditures benefiting the public safety operations of the City.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

CAPITAL PROJECT FUNDS

Capital Projects Funds account for the financial resources used for the acquisition or construction of capital investment in City infrastructure (other than those financed by proprietary funds or trust funds).

The Capital Projects Fund accounts for the financial resources used for capital projects, financed from intergovernmental revenues, charges for services, investment income and other sources.

The 2018 Project Fund accounts for capital improvement projects financed by the proceeds from the 2018 Series General Obligation Bonds.

The Equipment Replacement Fund accounts for the financial resources available for governmental activity capital outlay for City Fleet vehicles and other machinery and equipment.

DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for the payment of long-term debt obligations not funded by other funds of the City.

CITY OF DECATUR, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2023

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 13,936,999	\$ 6,990,579	\$ 1,280,242	\$ 22,207,820
Receivables				
Property Taxes, Net of Allowance	2,358,488	-	581,896	2,940,384
Illinois Municipal Sales Tax	82,725	-	-	82,725
Other Taxes	256,819	-	-	256,819
Accrued Interest	-	-	434	434
Due from Other Governments	2,341,757	-	-	2,341,757
Accounts Receivable	26,503	30,036	-	56,539
Notes Receivable	177,275	-	-	177,275
Other Receivables	18,507	-	-	18,507
Total Assets	<u>19,199,073</u>	<u>7,020,615</u>	<u>1,862,572</u>	<u>28,082,260</u>
DEFERRED OUTFLOWS OF RESOURCES				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 19,199,073</u></u>	<u><u>\$ 7,020,615</u></u>	<u><u>\$ 1,862,572</u></u>	<u><u>\$ 28,082,260</u></u>

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2023

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 2,025,976	\$ 121,466	\$ -	\$ 2,147,442
Other Accrued Liabilities	356,048	-	-	356,048
Due to Other Funds	2,000	666,816	-	668,816
Total Liabilities	2,384,024	788,282	-	3,172,306
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	2,358,489	-	581,896	2,940,385
Unavailable Revenue - Intergovernmental	1,535,162	30,036	-	1,565,198
Total Deferred Inflows of Resources	3,893,651	30,036	581,896	4,505,583
Total Liabilities and Deferred Inflows of Resources	6,277,675	818,318	581,896	7,677,889
FUND BALANCES				
Restricted				
Transportation and Highway	6,844,065	4,568,683	-	11,412,748
Culture	79,027	-	-	79,027
Economic Development	4,786,064	-	-	4,786,064
Public Safety	1,085,558	-	-	1,085,558
Education	62,105	-	-	62,105
Debt Service	-	-	1,280,676	1,280,676
Assigned				
Public Safety		1,633,614	-	1,633,614
Unassigned (Deficit)	64,579	-	-	64,579
Total Fund Balances	12,921,398	6,202,297	1,280,676	20,404,371
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 19,199,073	\$ 7,020,615	\$ 1,862,572	\$ 28,082,260

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2023

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 5,032,183	\$ -	\$ 649,571	\$ 5,681,754
Intergovernmental	12,217,558	134,371	-	12,351,929
Fines and Fees	248,055	-	-	248,055
Investment Income	454,751	56,749	39,663	551,163
Other Revenue	278,488	10,287	-	288,775
Total Revenues	18,231,035	201,407	689,234	19,121,676
EXPENDITURES				
Current				
General Government	1,416,832	-	-	1,416,832
Economic Development	9,962,184	-	-	9,962,184
Public Safety	463,613	505,651	-	969,264
Culture	96,719	-	-	96,719
Public Works	4,492,391	3,075,196	-	7,567,587
Education	108,768	-	-	108,768
Debt Service				
Principal	1,896,429	1,284,284	2,095,000	5,275,713
Interest and Other Charges	140,728	100,558	616,731	858,017
Total Expenditures	18,577,664	4,965,689	2,711,731	26,255,084
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(346,629)	(4,764,282)	(2,022,497)	(7,133,408)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,141,953	6,671,180	2,022,056	11,835,189
Transfers (Out)	(2,653,848)	-	-	(2,653,848)
Bond Issuance	-	3,000,000	-	3,000,000
SBITA Issuance	-	-	-	-
Proceeds from Sale of Capital Assets	515,192	94,743	-	609,935
Total Other Financing Sources (Uses)	1,003,297	9,765,923	2,022,056	12,791,276
NET CHANGE IN FUND BALANCES	656,668	5,001,641	(441)	5,657,868
FUND BALANCES, JANUARY 1	15,032,840	1,148,969	1,281,117	17,462,926
Prior Period Adjustment	(2,768,110)	51,687	-	(2,716,423)
FUND BALANCES, JANUARY 1, RESTATED	12,264,730	1,200,656	1,281,117	14,746,503
FUND BALANCES, DECEMBER 31	\$ 12,921,398	\$ 6,202,297	\$ 1,280,676	\$ 20,404,371

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2023

	Community Grants	HOME	CDBG	DUATS
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 442	\$ 204,147	\$ 17,060	\$ 40,970
Receivables				
Property Taxes, Net of Allowance	-	-	-	-
Illinois Municipal Sales Tax	-	-	-	-
Other Taxes	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	-	218	177,770	107,532
Accounts Receivable	-	-	-	-
Notes Receivable	-	15,721	3,500	-
Other Receivables	-	-	-	-
Total Assets	442	220,086	198,330	148,502
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 442</u>	<u>\$ 220,086</u>	<u>\$ 198,330</u>	<u>\$ 148,502</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 157,390	\$ 3,161
Due to Other Funds	2,000	-	-	-
Other Accrued Liabilities	-	-	-	-
Total Liabilities	2,000	-	157,390	3,161
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	-	-	-	-
Unavailable Revenue - Intergovernmental	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	2,000	-	157,390	3,161
FUND BALANCES				
Restricted				
Transportation and Highway	-	-	-	-
Culture	-	-	-	-
Economic Development	-	220,086	40,940	145,341
Public Safety	-	-	-	-
Education	-	-	-	-
Unassigned (Deficit)	(1,558)	-	-	-
Total Fund Balances (Deficit)	(1,558)	220,086	40,940	145,341
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 442</u>	<u>\$ 220,086</u>	<u>\$ 198,330</u>	<u>\$ 148,502</u>

State Drug Enforcement	Federal Drug Enforcement	Municipal Band	Foreign Fire Tax	PEG	Local Streets and Roads	Motor Fuel Tax
\$ 441,815	\$ 389,347	\$ 79,027	\$ 261,518	\$ 62,105	\$ 1,124,388	\$ 5,720,230
-	-	69,370	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	145,854	110,965
-	-	-	-	-	-	-
-	-	-	-	-	-	1,251,869
-	-	-	-	-	-	5,688
-	-	-	-	-	-	-
-	-	-	-	-	-	-
441,815	389,347	148,397	261,518	62,105	1,270,242	7,088,752
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 441,815	\$ 389,347	\$ 148,397	\$ 261,518	\$ 62,105	\$ 1,270,242	\$ 7,088,752
\$ -	\$ -	\$ -	\$ 4,674	\$ -	\$ 130,511	\$ 364,228
-	-	-	-	-	-	-
191,913	-	-	-	-	-	-
191,913	-	-	4,674	-	130,511	364,228
-	-	69,370	-	-	-	-
-	-	-	-	-	-	1,020,190
-	-	69,370	-	-	-	1,020,190
191,913	-	69,370	4,674	-	130,511	1,384,418
-	-	-	-	-	1,139,731	5,704,334
-	-	79,027	-	-	-	-
-	-	-	-	-	-	-
249,902	389,347	-	256,844	-	-	-
-	-	-	-	62,105	-	-
-	-	-	-	-	-	-
249,902	389,347	79,027	256,844	62,105	1,139,731	5,704,334
\$ 441,815	\$ 389,347	\$ 148,397	\$ 261,518	\$ 62,105	\$ 1,270,242	\$ 7,088,752

(This statement is continued on the following pages.)

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2023

	DCDF	Community Revitalization	Grant	American Rescue Plan
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 172,674	\$ 2,338,445	\$ 94,895	\$ -
Receivables				
Property Taxes, Net of Allowance	-	-	-	-
Illinois Municipal Sales Tax	-	-	-	-
Other Taxes	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Due from Other Governments	-	-	804,368	-
Accounts Receivable	-	20,815	-	-
Notes Receivable	158,054	-	-	-
Other Receivables	-	-	-	-
Total Assets	330,728	2,359,260	899,263	-
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 330,728</u>	<u>\$ 2,359,260</u>	<u>\$ 899,263</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 405,633	\$ 355,434	\$ -
Due to Other Funds	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Total Liabilities	-	405,633	355,434	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	-	-	-	-
Unavailable Revenue - Intergovernmental	-	20,815	466,582	-
Total Deferred Inflows of Resources	-	20,815	466,582	-
Total Liabilities and Deferred Inflows of Resources	-	426,448	822,016	-
FUND BALANCES				
Restricted				
Transportation and Highway	-	-	-	-
Culture	-	-	-	-
Economic Development	330,728	1,932,812	-	-
Public Safety	-	-	-	-
Education	-	-	-	-
Unassigned (Deficit)	-	-	77,247	-
Total Fund Balances (Deficit)	330,728	1,932,812	77,247	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 330,728</u>	<u>\$ 2,359,260</u>	<u>\$ 899,263</u>	<u>\$ -</u>

Tax Increment Financing	Public Saftey	Total
\$ 2,636,336	\$ 353,600	\$ 13,936,999
2,289,118	-	2,358,488
82,725	-	82,725
-	-	256,819
-	-	-
-	-	2,341,757
-	-	26,503
-	-	177,275
18,507	-	18,507
5,026,686	353,600	19,199,073
-	-	-
-	-	-
<u>\$ 5,026,686</u>	<u>\$ 353,600</u>	<u>\$ 19,199,073</u>
\$ 604,945	\$ -	\$ 2,025,976
-	-	2,000
-	164,135	356,048
604,945	164,135	2,384,024
2,289,119	-	2,358,489
27,575	-	1,535,162
2,316,694	-	3,893,651
2,921,639	164,135	6,277,675
-	-	6,844,065
-	-	79,027
2,116,157	-	4,786,064
-	189,465	1,085,558
-	-	62,105
(11,110)	-	64,579
2,105,047	189,465	12,921,398
<u>\$ 5,026,686</u>	<u>\$ 353,600</u>	<u>\$ 19,199,073</u>

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2023

	Community Grants	HOME	CDBG	DUATS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	100,187	341,125	1,210,688	266,364
Fines and Fees	-	-	-	-
Investment Income	-	3,980	-	1,308
Other	-	-	2,382	-
Total Revenues	<u>100,187</u>	<u>345,105</u>	<u>1,213,070</u>	<u>267,672</u>
EXPENDITURES				
Current				
General Government	-	-	-	-
Economic Development	88,644	161,868	1,209,039	248,071
Public Safety	-	-	-	-
Culture	-	-	-	-
Public Works	-	-	-	-
Education	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>88,644</u>	<u>161,868</u>	<u>1,209,039</u>	<u>248,071</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,543</u>	<u>183,237</u>	<u>4,031</u>	<u>19,601</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
SBITA Issuance	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>11,543</u>	<u>183,237</u>	<u>4,031</u>	<u>19,601</u>
FUND BALANCES (DEFICIT), JANUARY 1	(13,101)	36,849	36,909	125,740
Prior Period Adjustment	-	-	-	-
FUND BALANCES (DEFICIT), JANUARY 1, RESTATED	<u>(13,101)</u>	<u>36,849</u>	<u>36,909</u>	<u>125,740</u>
FUND BALANCES (DEFICIT), DECEMBER 31	<u><u>\$ (1,558)</u></u>	<u><u>\$ 220,086</u></u>	<u><u>\$ 40,940</u></u>	<u><u>\$ 145,341</u></u>

State Drug Enforcement	Federal Drug Enforcement	Municipal Band	Foreign Fire Tax	PEG	Local Streets and Roads	Motor Fuel Tax
\$ -	\$ -	\$ 66,290	\$ -	\$ -	\$ -	\$ 3,043,834
-	-	-	200,044	-	1,806,200	147,510
189,382	-	-	-	-	-	-
1,443	-	1,875	4,258	1,942	22,802	141,720
1,249	178,309	4,255	-	51,854	-	10,614
192,074	178,309	72,420	204,302	53,796	1,829,002	3,343,678
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,871	37,392	-	237,406	-	-	-
-	-	96,719	-	-	-	-
-	-	-	-	-	709,604	3,782,787
-	-	-	-	108,768	-	-
-	-	-	-	-	1,071,429	-
-	-	-	-	-	23,283	-
72,871	37,392	96,719	237,406	108,768	1,804,316	3,782,787
119,203	140,917	(24,299)	(33,104)	(54,972)	24,686	(439,109)
-	-	12,300	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,300	-	-	-	-
119,203	140,917	(11,999)	(33,104)	(54,972)	24,686	(439,109)
130,699	248,430	91,026	289,948	117,077	1,115,045	6,143,443
-	-	-	-	-	-	-
130,699	248,430	91,026	289,948	117,077	1,115,045	6,143,443
\$ 249,902	\$ 389,347	\$ 79,027	\$ 256,844	\$ 62,105	\$ 1,139,731	\$ 5,704,334

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2023

	DCDF	Community Revitalization	Grant	American Rescue Plan
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	6,155,631	1,130,118	513,946
Fines and Fees	-	-	-	-
Investment Income	10,205	181,793	3,084	-
Other	-	28,400	-	-
Total Revenues	10,205	6,365,824	1,133,202	513,946
EXPENDITURES				
Current				
General Government	-	154,877	1,261,955	-
Economic Development	8,043	7,258,201	-	263,489
Public Safety	-	-	-	-
Culture	-	-	-	-
Public Works	-	-	-	-
Education	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	8,043	7,413,078	1,261,955	263,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,162	(1,047,254)	(128,753)	250,457
OTHER FINANCING SOURCES (USES)				
Transfers In	-	901,262	-	2,228,391
Transfers (Out)	-	(175,000)	-	(2,478,848)
SBITA Issuance	-	-	-	-
Proceeds from Sale of Capital Assets	-	515,192	-	-
Total Other Financing Sources (Uses)	-	1,241,454	-	(250,457)
NET CHANGE IN FUND BALANCES	2,162	194,200	(128,753)	-
FUND BALANCES (DEFICIT), JANUARY 1	328,566	1,738,612	206,000	-
Prior Period Adjustment	-	-	-	-
FUND BALANCES (DEFICIT), JANUARY 1, RESTATED	328,566	1,738,612	206,000	-
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 330,728	\$ 1,932,812	\$ 77,247	\$ -

Tax Increment Financing		Public Safety	Library	Total
\$	1,922,059	\$ -	\$ -	\$ 5,032,183
	345,745	-	-	12,217,558
	-	58,673	-	248,055
	71,024	9,317	-	454,751
	-	1,425	-	278,488
	2,338,828	69,415	-	18,231,035
	-	-	-	1,416,832
	724,829	-	-	9,962,184
	-	115,944	-	463,613
	-	-	-	96,719
	-	-	-	4,492,391
	-	-	-	108,768
	825,000	-	-	1,896,429
	117,445	-	-	140,728
	1,667,274	115,944	-	18,577,664
	671,554	(46,529)	-	(346,629)
	-	-	-	3,141,953
	-	-	-	(2,653,848)
	-	-	-	-
	-	-	-	515,192
	-	-	-	1,003,297
	671,554	(46,529)	-	656,668
	1,433,493	235,994	2,768,110	15,032,840
	-	-	(2,768,110)	(2,768,110)
	1,433,493	235,994	-	12,264,730
\$	2,105,047	\$ 189,465	\$ -	\$ 12,921,398

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
COMMUNITY GRANTS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 138,000	\$ 138,000	\$ 100,187	\$ (37,813)
Total Revenues	138,000	138,000	100,187	(37,813)
EXPENDITURES				
Current				
Economic Development	138,000	138,000	88,644	(49,356)
Total Expenditures	138,000	138,000	88,644	(49,356)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ -</u>	<u>\$ -</u>	11,543	<u>\$ 11,543</u>
ADJUSTMENTS TO GAAP BASIS			<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>11,543</u>	
FUND BALANCE (DEFICIT), JANUARY 1			<u>(13,101)</u>	
FUND BALANCE (DEFICIT), DECEMBER 31			<u><u>\$ (1,558)</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
HOME FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 1,427,000	\$ 1,427,000	\$ 377,665	\$ (1,049,335)
Investment Income	-	-	3,616	3,616
Other	9,000	9,000	8,840	(160)
Total Revenues	1,436,000	1,436,000	390,121	(1,045,879)
EXPENDITURES				
Current				
Economic Development	1,225,875	1,225,875	197,250	(1,028,625)
Total Expenditures	1,225,875	1,225,875	197,250	(1,028,625)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 210,125</u>	<u>\$ 210,125</u>	192,871	<u>\$ (17,254)</u>
ADJUSTMENTS TO GAAP BASIS			<u>(9,634)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>183,237</u>	
FUND BALANCE, JANUARY 1			<u>36,849</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 220,086</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
CDBG FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 2,675,688	\$ 2,675,688	\$ 1,065,844	\$ (1,609,844)
Other	3,500	3,500	2,499	(1,001)
Total Revenues	2,679,188	2,679,188	1,068,343	(1,610,845)
EXPENDITURES				
Current				
Economic Development	2,666,798	2,666,798	1,066,497	(1,600,301)
Total Expenditures	2,666,798	2,666,798	1,066,497	(1,600,301)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 12,390</u>	<u>\$ 12,390</u>	1,846	<u>\$ (10,544)</u>
ADJUSTMENTS TO GAAP BASIS			<u>2,185</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>4,031</u>	
FUND BALANCE, JANUARY 1			<u>36,909</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 40,940</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
DUATS FUND**

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 421,000	\$ 421,000	\$ 255,506	\$ (165,494)
Investment Income	-	-	952	952
Total Revenues	421,000	421,000	256,458	(164,542)
EXPENDITURES				
Current				
Economic Development	421,000	421,000	254,466	(166,534)
Total Expenditures	421,000	421,000	254,466	(166,534)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ -</u>	<u>\$ -</u>	1,992	<u>\$ 1,992</u>
ADJUSTMENTS TO GAAP BASIS			<u>17,609</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>19,601</u>	
FUND BALANCE, JANUARY 1			<u>125,740</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 145,341</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
STATE DRUG ENFORCEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 92,000	\$ 92,000	\$ 189,382	\$ 97,382
Investment Income	500	500	1,443	943
Other	6,000	6,000	1,249	(4,751)
Total Revenues	98,500	98,500	192,074	93,574
EXPENDITURES				
Current				
Public Safety	100,000	100,000	72,871	(27,129)
Total Expenditures	100,000	100,000	72,871	(27,129)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(1,500)	(1,500)	119,203	120,703
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	5,000	5,000	-	(5,000)
Total Other Financing Sources (Uses)	5,000	5,000	-	(5,000)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 3,500</u>	<u>\$ 3,500</u>	119,203	<u>\$ 115,703</u>
ADJUSTMENTS TO GAAP BASIS			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			119,203	
FUND BALANCE, JANUARY 1			130,699	
FUND BALANCE, DECEMBER 31			<u>\$ 249,902</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FEDERAL DRUG ENFORCEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Other	75,200	75,200	178,309	103,109
Total Revenues	85,200	85,200	178,309	93,109
EXPENDITURES				
Current				
Public Safety	85,000	85,000	37,392	(47,608)
Total Expenditures	85,000	85,000	37,392	(47,608)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 200</u>	<u>\$ 200</u>	140,917	<u>\$ 140,717</u>
ADJUSTMENTS TO GAAP BASIS			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			140,917	
FUND BALANCE, JANUARY 1			248,430	
FUND BALANCE, DECEMBER 31			<u>\$ 389,347</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
MUNICIPAL BAND FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 67,800	\$ 67,800	\$ 66,264	\$ (1,536)
Investment Income	35	35	1,319	1,284
Other	2,000	2,000	4,255	2,255
Total Revenues	69,835	69,835	71,838	2,003
EXPENDITURES				
Current				
Culture	82,102	97,102	96,719	(383)
Total Expenditures	82,102	97,102	96,719	(383)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(12,267)	(27,267)	(24,881)	2,386
OTHER FINANCING SOURCES (USES)				
Transfers In	13,205	13,205	12,300	(905)
Total Other Financing Sources (Uses)	13,205	13,205	12,300	(905)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 938</u>	<u>\$ (14,062)</u>	(12,581)	<u>\$ 1,481</u>
ADJUSTMENTS TO GAAP BASIS			582	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(11,999)	
FUND BALANCE, JANUARY 1			91,026	
FUND BALANCE, DECEMBER 31			<u>\$ 79,027</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FOREIGN FIRE TAX FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ 185,000	\$ -	\$ (185,000)
Investment Income	50	50	4,258	4,208
Total Revenues	50	185,050	4,258	(180,792)
EXPENDITURES				
Current				
Public Safety	185,050	240,050	237,447	(2,603)
Total Expenditures	185,050	240,050	237,447	(2,603)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (185,000)</u>	<u>\$ (55,000)</u>	(233,189)	<u>\$ (178,189)</u>
ADJUSTMENTS TO GAAP BASIS			<u>41</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>(233,148)</u>	
FUND BALANCE, JANUARY 1			<u>289,948</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 56,800</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
PEG FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ -	\$ -	\$ 1,445	\$ 1,445
Other	68,543	68,543	51,854	(16,689)
Total Revenues	68,543	68,543	53,299	(15,244)
EXPENDITURES				
Current				
Education	88,963	108,963	108,768	(195)
Total Expenditures	88,963	108,963	108,768	(195)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (20,420)</u>	<u>\$ (40,420)</u>	(55,469)	<u>\$ (15,049)</u>
ADJUSTMENTS TO GAAP BASIS			497	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(54,972)	
FUND BALANCE, JANUARY 1			117,077	
FUND BALANCE, DECEMBER 31			<u>\$ 62,105</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
LOCAL STREETS AND ROADS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 1,840,000	\$ 1,840,000	\$ 1,814,429	\$ (25,571)
Investment Income	-	-	13,584	13,584
Total Revenues	1,840,000	1,840,000	1,828,013	(11,987)
EXPENDITURES				
Current				
Public Works	2,085,258	2,085,258	601,036	(1,484,222)
Debt Service				
Principal Retirement	1,071,429	1,071,429	1,071,429	-
Interest and Fiscal Charges	23,284	23,284	23,283	(1)
Total Expenditures	3,179,971	3,179,971	1,695,748	(1,484,223)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (1,339,971)</u>	<u>\$ (1,339,971)</u>	132,265	<u>\$ 1,472,236</u>
ADJUSTMENTS TO GAAP BASIS			<u>(107,579)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>24,686</u>	
FUND BALANCE, JANUARY 1			<u>1,115,045</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 1,139,731</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
MOTOR FUEL TAX FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 3,194,000	\$ 3,194,000	\$ 3,043,839	\$ (150,161)
Intergovernmental	1,160,000	1,160,000	106,860	(1,053,140)
Investment Income	5,300	5,300	98,670	93,370
Other	22,200	22,200	12,704	(9,496)
Total Revenues	4,381,500	4,381,500	3,262,073	(1,119,427)
EXPENDITURES				
Current				
Public Works	5,943,154	5,943,154	3,629,986	(2,313,168)
Total Expenditures	5,943,154	5,943,154	3,629,986	(2,313,168)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (1,561,654)</u>	<u>\$ (1,561,654)</u>	(367,913)	<u>\$ 1,193,741</u>
ADJUSTMENTS TO GAAP BASIS			<u>(71,196)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>(439,109)</u>	
FUND BALANCE, JANUARY 1			<u>6,143,443</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 5,704,334</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
DCDF FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ -	\$ -	\$ 3,059	\$ 3,059
Other	17,800	17,800	16,304	(1,496)
Total Revenues	17,800	17,800	19,363	1,563
EXPENDITURES				
Current				
Economic Development	12,580	12,580	6,746	(5,834)
Total Expenditures	12,580	12,580	6,746	(5,834)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	5,220	5,220	12,617	7,397
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(161,920)	(161,920)	-	161,920
Total Other Financing Sources (Uses)	(161,920)	(161,920)	-	161,920
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (156,700)</u>	<u>\$ (156,700)</u>	12,617	<u>\$ 169,317</u>
ADJUSTMENTS TO GAAP BASIS			(10,455)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			2,162	
FUND BALANCE, JANUARY 1			328,566	
FUND BALANCE, DECEMBER 31			<u>\$ 330,728</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
COMMUNITY REVITALIZATION FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 1,000,000	\$ 835,000	\$ 170,035	\$ (664,965)
Investment Income	1,500	1,500	131,829	130,329
Other	50,000	50,000	28,400	(21,600)
Total Revenues	1,051,500	886,500	330,264	(556,236)
EXPENDITURES				
Current				
General Government	200,000	200,000	154,877	(45,123)
Economic Development	9,175,000	9,010,000	6,920,884	(2,089,116)
Total Expenditures	9,375,000	9,210,000	7,075,761	(2,134,239)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(8,323,500)	(8,323,500)	(6,745,497)	1,578,003
OTHER FINANCING SOURCES (USES)				
Transfers In	161,920	161,920	-	(161,920)
Transfers (Out)	(175,000)	(175,000)	(175,000)	-
Proceeds from Sale of Capital Assets	25,000	25,000	515,192	490,192
Total Other Financing Sources (Uses)	11,920	11,920	340,192	328,272
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ (8,311,580)	\$ (8,311,580)	(6,405,305)	\$ 1,906,275
ADJUSTMENTS TO GAAP BASIS			6,599,505	
NET CHANGE IN FUND BALANCE - GAAP BASIS			194,200	
FUND BALANCE, JANUARY 1			1,738,612	
FUND BALANCE, DECEMBER 31			\$ 1,932,812	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
GRANT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 6,100,000	\$ 6,100,000	\$ 792,332	\$ (5,307,668)
Investment Income	-	-	3,084	3,084
Total Revenues	6,100,000	6,100,000	795,416	(5,304,584)
EXPENDITURES				
Current				
General Government	6,000,000	6,000,000	906,521	(5,093,479)
Total Expenditures	6,000,000	6,000,000	906,521	(5,093,479)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 100,000</u>	<u>\$ 100,000</u>	(111,105)	<u>\$ (211,105)</u>
ADJUSTMENTS TO GAAP BASIS			(17,648)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(128,753)	
FUND BALANCE, JANUARY 1			206,000	
FUND BALANCE (DEFICIT), DECEMBER 31			<u>\$ 77,247</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
AMERICAN RESCUE PLAN FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
None	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Current				
Economic Development	1,509,300	1,509,300	522,989	(986,311)
Total Expenditures	1,509,300	1,509,300	522,989	(986,311)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(1,509,300)	(1,509,300)	(522,989)	986,311
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	-	-	(600,000)	(600,000)
Total Other Financing Sources (Uses)	-	-	(600,000)	(600,000)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (1,509,300)</u>	<u>\$ (1,509,300)</u>	(1,122,989)	<u>\$ 386,311</u>
ADJUSTMENTS TO GAAP BASIS			1,122,989	
NET CHANGE IN FUND BALANCE - GAAP BASIS			-	
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
TAX INCREMENT FINANCING (TIF) FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 1,841,409	\$ 1,841,409	\$ 1,922,059	\$ 80,650
Intergovernmental	323,000	323,000	345,745	22,745
Investment Income	-	-	51,281	51,281
Total Revenues	2,164,409	2,164,409	2,319,085	154,676
EXPENDITURES				
Current				
Economic Development	1,074,417	1,838,417	1,748,188	(90,229)
Debt Service				
Principal Retirement	940,000	940,000	924,960	(15,040)
Interest and Fiscal Charges	127,386	127,386	117,979	(9,407)
Total Expenditures	2,141,803	2,905,803	2,791,127	(114,676)
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ 22,606	\$ (741,394)	(472,042)	\$ 269,352
ADJUSTMENTS TO GAAP BASIS			1,143,596	
NET CHANGE IN FUND BALANCE - GAAP BASIS			671,554	
FUND BALANCE, JANUARY 1			1,433,493	
FUND BALANCE, DECEMBER 31			\$ 2,105,047	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON-GAAP BUDGETARY BASIS
PUBLIC SAFETY FUND - BUDGET AND ACTUAL

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 99,000	\$ 99,000	\$ 58,673	\$ (40,327)
Investment Income	1,800	1,800	6,529	4,729
Other	5,600	5,600	1,425	(4,175)
Total Revenues	106,400	106,400	66,627	(39,773)
EXPENDITURES				
Current				
Public Safety	129,000	139,000	115,944	(23,056)
Total Expenditures	129,000	139,000	115,944	(23,056)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(22,600)	(32,600)	(49,317)	(16,717)
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	2,500	2,500	-	(2,500)
Total Other Financing Sources (Uses)	2,500	2,500	-	(2,500)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (20,100)</u>	<u>\$ (30,100)</u>	(49,317)	<u>\$ (19,217)</u>
ADJUSTMENTS TO GAAP BASIS			2,788	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(46,529)	
FUND BALANCE, JANUARY 1			235,994	
FUND BALANCE, DECEMBER 31			<u>\$ 189,465</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2023

	Capital Projects	2018 Project	Equipment Replacement	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 4,899,505	\$ 344,170	\$ 1,746,904	\$ 6,990,579
Receivables				
Accounts	30,036	-	-	30,036
Total Assets	4,929,541	344,170	1,746,904	7,020,615
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,929,541	\$ 344,170	\$ 1,746,904	\$ 7,020,615
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 8,176	\$ 113,290	\$ 121,466
Due to Other Funds	481,816	185,000	-	666,816
Total Liabilities	481,816	193,176	113,290	788,282
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Intergovernmental	30,036	-	-	30,036
Total Deferred Inflows of Resources	30,036	-	-	30,036
Total Liabilities and Deferred Inflows of Resources	511,852	193,176	113,290	818,318
FUND BALANCES				
Restricted				
Transportation and Highway	4,417,689	150,994	-	4,568,683
Assigned				
Public Safety	-	-	1,633,614	1,633,614
Total Fund Balances	4,417,689	150,994	1,633,614	6,202,297
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,929,541	\$ 344,170	\$ 1,746,904	\$ 7,020,615

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**

For the Year Ended December 31, 2023

	Capital Projects	2018 Project	Equipment Replacement	Total
REVENUES				
Intergovernmental	\$ 134,371	\$ -	\$ -	\$ 134,371
Investment Income	24,700	2,359	29,690	56,749
Other	-	-	10,287	10,287
Total Revenues	159,071	2,359	39,977	201,407
EXPENDITURES				
Current				
Public Safety	-	505,651	-	505,651
Public Works	318,950	-	2,756,246	3,075,196
Debt Services				
Principal Retirement	-	-	1,284,284	1,284,284
Interest and Fiscal Charges	30,450	-	70,108	100,558
Total Expenditures	349,400	505,651	4,110,638	4,965,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(190,329)	(503,292)	(4,070,661)	(4,764,282)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,330,000	341,180	4,000,000	6,671,180
Bond Issuance	3,000,000	-	-	3,000,000
Proceeds from Sale of Capital Assets	-	-	94,743	94,743
Total Other Financing Sources (Uses)	5,330,000	341,180	4,094,743	9,765,923
NET CHANGE IN FUND BALANCES	5,139,671	(162,112)	24,082	5,001,641
FUND BALANCES (DEFICIT), JANUARY 1	(773,669)	313,106	1,609,532	1,148,969
Prior Period Adjustment	51,687	-	-	51,687
FUND BALANCES (DEFICIT), JANUARY 1, RESTATED	(721,982)	313,106	1,609,532	1,200,656
FUND BALANCES, DECEMBER 31	\$ 4,417,689	\$ 150,994	\$ 1,633,614	\$ 6,202,297

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
CAPITAL PROJECTS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 134,371	\$ 134,371
Investment Income	-	-	13,967	13,967
Total Revenues	-	-	148,338	148,338
EXPENDITURES				
Current				
Public Works	3,030,000	3,030,000	318,950	(2,711,050)
Debt Service				
Interest and Fiscal Charges	-	-	30,450	30,450
Total Expenditures	3,030,000	3,030,000	349,400	(2,680,600)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(3,030,000)	(3,030,000)	(201,062)	2,828,938
OTHER FINANCING SOURCES (USES)				
Transfers In	330,000	330,000	2,330,000	2,000,000
Transfers (Out)	(300,000)	(300,000)	(300,000)	-
Bond Issuance	3,000,000	3,000,000	3,000,000	-
Total Other Financing Sources (Uses)	3,030,000	3,030,000	5,030,000	2,000,000
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ -	\$ -	4,828,938	\$ 4,828,938
ADJUSTMENTS TO GAAP BASIS			310,733	
NET CHANGE IN FUND BALANCE - GAAP BASIS			5,139,671	
FUND BALANCE (DEFICIT), JANUARY 1			(773,669)	
Prior Period Adjustment			51,687	
FUND BALANCE (DEFICIT), JANUARY 1, RESTATED			(721,982)	
FUND BALANCE, DECEMBER 31			\$ 4,417,689	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
2018 PROJECT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ 770	\$ 770	\$ 2,359	\$ 1,589
Total Revenues	770	770	2,359	1,589
EXPENDITURES				
Current				
Public Safety	900,000	900,000	755,659	(144,341)
Total Expenditures	900,000	900,000	755,659	(144,341)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (899,230)</u>	<u>\$ (899,230)</u>	(753,300)	<u>\$ 145,930</u>
ADJUSTMENTS TO GAAP BASIS			591,188	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(162,112)	
FUND BALANCE, JANUARY 1			313,106	
FUND BALANCE, DECEMBER 31			<u>\$ 150,994</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
EQUIPMENT REPLACEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ 500	\$ 500	\$ 19,969	\$ 19,469
Other	5,000	5,000	10,287	5,287
Total Revenues	5,500	5,500	30,256	24,756
EXPENDITURES				
Current				
Public Works	3,823,000	3,823,000	2,152,262	(1,670,738)
Debt Service				
Principal Retirement	1,325,000	1,325,000	1,134,064	(190,936)
Interest and Fiscal Charges	104,000	104,000	67,544	(36,456)
Total Expenditures	5,252,000	5,252,000	3,353,870	(1,898,130)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(5,246,500)	(5,246,500)	(3,323,614)	1,922,886
OTHER FINANCING SOURCES (USES)				
Transfers In	4,200,000	4,200,000	4,000,000	(200,000)
Proceeds from Sale of Capital Assets	45,000	45,000	94,743	49,743
Total Other Financing Sources (Uses)	4,245,000	4,245,000	4,094,743	(150,257)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (1,001,500)</u>	<u>\$ (1,001,500)</u>	771,129	<u>\$ 1,772,629</u>
ADJUSTMENTS TO GAAP BASIS			(747,047)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			24,082	
FUND BALANCE, JANUARY 1			1,609,532	
FUND BALANCE, DECEMBER 31			<u>\$ 1,633,614</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
DEBT SERVICE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 647,393	\$ 647,393	\$ 649,497	\$ 2,104
Investment Income	-	-	28,365	28,365
Total Revenues	647,393	647,393	677,862	30,469
EXPENDITURES				
Debt Service				
Principal Retirement	2,095,000	2,095,000	2,095,000	-
Interest and Fiscal Charges	612,230	622,230	616,731	(5,499)
Total Expenditures	2,707,230	2,717,230	2,711,731	(5,499)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(2,059,837)	(2,069,837)	(2,033,869)	35,968
OTHER FINANCING SOURCES (USES)				
Transfers In	2,022,056	2,022,056	2,022,056	-
Total Other Financing Sources (Uses)	2,022,056	2,022,056	2,022,056	-
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (37,781)</u>	<u>\$ (47,781)</u>	(11,813)	<u>\$ 35,968</u>
ADJUSTMENTS TO GAAP BASIS			11,372	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(441)	
FUND BALANCE, JANUARY 1			1,281,117	
FUND BALANCE, DECEMBER 31			<u>\$ 1,280,676</u>	

(See independent auditor's report.)

ENTERPRISE FUNDS

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
WATER FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 34,161,669	\$ 34,161,669	\$ 34,865,779	\$ 704,110
Other Revenues	132,000	132,000	148,004	16,004
Total Operating Revenues	34,293,669	34,293,669	35,013,783	720,114
OPERATING EXPENSES				
Personnel Services	5,745,217	5,745,217	5,082,576	(662,641)
Contractual Services	26,973,013	30,973,013	17,638,164	(13,334,849)
Supplies	3,498,571	4,498,571	4,585,749	87,178
Other Charges	665,100	665,100	842,234	177,134
Total Operating Expenses	36,881,901	41,881,901	28,148,723	(13,733,178)
OPERATING INCOME (LOSS)	(2,588,232)	(7,588,232)	6,865,060	14,453,292
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	115,000	115,000	925,759	810,759
Intergovernmental	200,000	200,000	124,689	(75,311)
Principal Retirement	(9,082,681)	(9,082,681)	(9,989,274)	(906,593)
Interest Expense	(4,011,800)	(4,011,800)	(4,449,879)	(438,079)
Total Non-Operating Revenues (Expenses)	(12,779,481)	(12,779,481)	(13,388,705)	(609,224)
INCOME (LOSS) BEFORE TRANSFERS	(15,367,713)	(20,367,713)	(6,523,645)	13,844,068
TRANSFERS				
Transfers In	-	-	300,000	300,000
Transfers (Out)	(195,819)	(2,495,819)	(2,277,828)	217,991
Total Transfers	(195,819)	(2,495,819)	(1,977,828)	517,991
CHANGE IN NET POSITION - CASH BASIS	\$ (15,563,532)	\$ (22,863,532)	(8,501,473)	\$ 14,362,059
ADJUSTMENTS TO GAAP BASIS			16,456,371	
CHANGE IN NET POSITION - GAAP BASIS			7,954,898	
NET POSITION, JANUARY 1			56,542,306	
Prior Period Adjustment			(543,157)	
NET POSITION, JANUARY 1, RESTATED			55,999,149	
NET POSITION, DECEMBER 31			\$ 63,954,047	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
SEWER FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 7,015,000	\$ 7,015,000	\$ 7,626,149	\$ 611,149
Other Revenues	-	-	4,475	4,475
Total Operating Revenues	7,015,000	7,015,000	7,630,624	615,624
OPERATING EXPENSES				
Contractual Services	10,362,169	10,362,169	5,204,932	(5,157,237)
Supplies	2,025,000	2,025,000	445,135	(1,579,865)
Total Operating Expenses	12,387,169	12,387,169	5,650,067	(6,737,102)
OPERATING INCOME (LOSS)	(5,372,169)	(5,372,169)	1,980,557	7,352,726
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	3,000	3,000	217,521	214,521
Principal Retirement	(1,144,288)	(1,144,288)	(1,134,601)	9,687
Interest Expense	(387,429)	(387,429)	(371,284)	16,145
Total Non-Operating Revenues (Expenses)	(1,528,717)	(1,528,717)	(1,288,364)	240,353
INCOME (LOSS) BEFORE TRANSFERS	(6,900,886)	(6,900,886)	692,193	7,593,079
TRANSFERS				
Transfers (Out)	(533,242)	(533,242)	(584,868)	(51,626)
Total Transfers	(533,242)	(533,242)	(584,868)	(51,626)
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (7,434,128)</u>	<u>\$ (7,434,128)</u>	107,325	<u>\$ 7,541,453</u>
ADJUSTMENTS TO GAAP BASIS			2,835,327	
CHANGE IN NET POSITION - GAAP BASIS			2,942,652	
NET POSITION, JANUARY 1			26,310,608	
Prior Period Adjustment			496,119	
NET POSITION, JANUARY 1, RESTATED			26,806,727	
NET POSITION, DECEMBER 31			<u>\$ 29,749,379</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
MASS TRANSIT FUND**

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 551,000	\$ 551,000	\$ 447,403	\$ (103,597)
Other Revenues	18,100	18,100	82,782	64,682
Total Operating Revenues	569,100	569,100	530,185	(38,915)
OPERATING EXPENSES				
Personnel Services	269,565	269,565	255,156	(14,409)
Contractual Services	4,154,794	4,204,294	7,601,834	3,397,540
Supplies	12,877,914	12,974,414	1,754,709	(11,219,705)
Other Charges	17,000	17,000	45,678	28,678
Total Operating Expenses	17,319,273	17,465,273	9,657,377	(7,807,896)
OPERATING INCOME (LOSS)	(16,750,173)	(16,896,173)	(9,127,192)	7,768,981
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	(150)	(150)	277	427
Intergovernmental	17,199,625	17,199,625	10,942,039	(6,257,586)
Principal Retirement	(40,000)	(40,000)	(13,053)	26,947
Interest Expense	(2,550)	(2,550)	(1,655)	895
Gain (Loss) on Disposal of Capital Assets	5,000	5,000	370	(4,630)
Total Non-Operating Revenues (Expenses)	17,161,925	17,161,925	10,927,978	(6,233,947)
INCOME (LOSS) BEFORE TRANSFERS	411,752	265,752	1,800,786	1,535,034
TRANSFERS				
Transfers In	140,000	140,000	140,000	-
Transfers (Out)	(25,000)	(25,000)	(49,996)	(24,996)
Total Transfers	115,000	115,000	90,004	(24,996)
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 526,752</u>	<u>\$ 380,752</u>	1,890,790	<u>\$ 1,510,038</u>
ADJUSTMENTS TO GAAP BASIS			(2,307,378)	
CHANGE IN NET POSITION - GAAP BASIS			(416,588)	
NET POSITION, JANUARY 1			8,998,661	
Prior Period Adjustment			(125,658)	
NET POSITION, JANUARY 1, RESTATED			8,873,003	
NET POSITION, DECEMBER 31			<u>\$ 8,456,415</u>	

(See independent auditor's report.)

NONMAJOR ENTERPRISE FUNDS

NONMAJOR ENTERPRISE FUNDS

Enterprise Funds are established to account for operations: (1) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control accountability or other purposes.

The Recycling Fund accounts for the operation of the City-wide residential recycling program.

The Storm Water Fund accounts for the construction, operation and maintenance of the City owned storm water sewer system. Revenues are generated through charges to property owners based on property size.

The Fiber Optics Fund accounts for the construction, operation and maintenance of the City owned fiber optic network. Revenues are generated through user fees charged for bandwidth access on the City owned fiber optic network.

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

December 31, 2023

	Recycling	Storm Water	Fiber Optics	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 67,065	\$ 1,070,154	\$ -	\$ 1,137,219
Investments	77,300	1,918,726	136,796	2,132,822
Receivables				
Accounts (Net of Allowance)	65,552	251,686	1,665	318,903
Total Current Assets	209,917	3,240,566	138,461	3,588,944
NONCURRENT ASSETS				
Capital Assets				
Nondepreciable	-	265,266	-	265,266
Depreciable and Amortized Intangible				
(Net of Accumulated Depreciation and Amortization)	-	3,501,296	589,932	4,091,228
Total Capital Assets	-	3,766,562	589,932	4,356,494
Total Noncurrent Assets	-	3,766,562	589,932	4,356,494
Total Assets	209,917	7,007,128	728,393	7,945,438
CURRENT LIABILITIES				
Accounts Payable	29,106	60,212	3,000	92,318
Contracts Payable	-	135	-	135
Interest Payable	-	5,351	-	5,351
IEPA Loans Payable	-	171,095	-	171,095
Total Current Liabilities	29,106	236,793	3,000	268,899
NONCURRENT LIABILITIES				
IEPA Loans Payable	-	2,626,803	-	2,626,803
Total Noncurrent Liabilities	-	2,626,803	-	2,626,803
Total Liabilities	29,106	2,863,596	3,000	2,895,702
NET POSITION				
Net Investment in Capital Assets	-	968,664	589,932	1,558,596
Unrestricted	180,811	3,174,868	135,461	3,491,140
TOTAL NET POSITION	\$ 180,811	\$ 4,143,532	\$ 725,393	\$ 5,049,736

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS**

For the Year Ended December 31, 2023

	Recycling	Storm Water	Fiber Optics	Total
OPERATING REVENUES				
Charges for Services	\$ 702,208	\$ 1,631,827	\$ 329,272	\$ 2,663,307
Total Operating Revenues	702,208	1,631,827	329,272	2,663,307
OPERATING EXPENSES				
Contractual Services	798,494	1,374,808	379,323	2,552,625
Supplies	13,346	24,043	10,133	47,522
Depreciation	-	112,022	40,974	152,996
Total Operating Expenses	811,840	1,510,873	430,430	2,753,143
OPERATING INCOME (LOSS)	(109,632)	120,954	(101,158)	(89,836)
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	5,293	73,686	17,913	96,892
Intergovernmental	-	-	82,809	82,809
Interest Expense	-	(50,789)	-	(50,789)
Total Non-Operating Revenues (Expenses)	5,293	22,897	100,722	128,912
INCOME (LOSS) BEFORE TRANSFERS	(104,339)	143,851	(436)	39,076
TRANSFERS				
Transfers In	-	109,656	-	109,656
Transfers (Out)	-	(74,340)	-	(74,340)
Total Transfers	-	35,316	-	35,316
CHANGE IN NET POSITION	(104,339)	179,167	(436)	74,392
NET POSITION, JANUARY 1	285,150	3,960,770	1,594,684	5,840,604
Prior Period Adjustment	-	3,595	(868,855)	(865,260)
NET POSITION, JANUARY 1, RESTATED	285,150	3,964,365	725,829	4,975,344
NET POSITION, DECEMBER 31	\$ 180,811	\$ 4,143,532	\$ 725,393	\$ 5,049,736

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS**

For the Year Ended December 31, 2023

	Recycling	Storm Water	Fiber Optics	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 686,160	\$ 1,614,093	\$ 871,249	\$ 3,171,502
Payments to Suppliers	(854,196)	(1,355,497)	(389,456)	(2,599,149)
Net Cash from Operating Activities	(168,036)	258,596	481,793	572,353
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental	-	-	82,809	82,809
Interfund Activity	-	-	(703,715)	(703,715)
Transfers In	-	109,656	-	109,656
Transfers (Out)	-	(74,340)	-	(74,340)
Net Cash from Noncapital Financing Activities	-	35,316	(620,906)	(585,590)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Capital Assets	-	(94,518)	-	(94,518)
Principal Payment on Debt	-	(168,140)	-	(168,140)
Interest Payments and Other Charges	-	(51,173)	-	(51,173)
Net Cash from Capital and Related Financing Activities	-	(313,831)	-	(313,831)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(75,872)	(1,896,325)	(130,715)	(2,102,912)
Interest on Investments	3,865	51,285	11,833	66,983
Net Cash from Investing Activities	(72,007)	(1,845,040)	(118,882)	(2,035,929)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(240,043)	(1,864,959)	(257,995)	(2,362,997)
CASH AND CASH EQUIVALENTS, JANUARY 1	307,108	2,935,113	257,995	3,500,216
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 67,065</u>	<u>\$ 1,070,154</u>	<u>\$ -</u>	<u>\$ 1,137,219</u>

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2023

	<u>Recycling</u>	<u>Storm Water</u>	<u>Fiber Optics</u>	<u>Total</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (109,632)	\$ 120,954	\$ (101,158)	\$ (89,836)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities				
Depreciation	-	112,022	40,974	152,996
(Increase) Decrease in				
Receivables	(16,048)	(17,734)	549,886	516,104
Accounts Payable	(42,356)	43,547	-	1,191
Contracts Payable	-	(193)	-	(193)
Unearned Revenue	-	-	(7,909)	(7,909)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (168,036)</u>	<u>\$ 258,596</u>	<u>\$ 481,793</u>	<u>\$ 572,353</u>
CASH AND INVESTMENTS				
Cash and Cash Equivalents	\$ 67,065	\$ 1,070,154	\$ -	\$ 1,137,219
TOTAL CASH AND INVESTMENTS	<u>\$ 67,065</u>	<u>\$ 1,070,154</u>	<u>\$ -</u>	<u>\$ 1,137,219</u>
NONCASH TRANSACTIONS				
Unrealized gain on investments	\$ -	\$ -	\$ 6,081	\$ 6,081
TOTAL NONCASH TRANSACTIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,081</u>	<u>\$ 6,081</u>

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
RECYCLING FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 725,000	\$ 725,000	\$ 686,160	\$ (38,840)
Total Revenues	725,000	725,000	686,160	(38,840)
EXPENSES				
Contractual Services	592,185	892,185	835,359	(56,826)
Supplies	-	-	18,838	18,838
Total Expenses	592,185	892,185	854,197	(37,988)
OPERATING INCOME (LOSS)	132,815	(167,185)	(168,037)	(852)
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	-	-	3,865	3,865
Total Non-Operating Revenues (Expenses)	-	-	3,865	3,865
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 132,815</u>	<u>\$ (167,185)</u>	(164,172)	<u>\$ 3,013</u>
ADJUSTMENTS TO GAAP BASIS			<u>59,833</u>	
CHANGE IN NET POSITION - GAAP BASIS			<u>(104,339)</u>	
NET POSITION, JANUARY 1			<u>285,150</u>	
NET POSITION, DECEMBER 31			<u>\$ 180,811</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
STORM WATER FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 1,600,000	\$ 1,600,000	\$ 1,614,094	\$ 14,094
Total Revenues	1,600,000	1,600,000	1,614,094	14,094
EXPENSES				
Contractual Services	2,487,290	2,487,290	1,425,974	(1,061,316)
Supplies	80,000	80,000	24,043	(55,957)
Total Expenses	2,567,290	2,567,290	1,450,017	(1,117,273)
OPERATING INCOME (LOSS)	(967,290)	(967,290)	164,077	1,131,367
NON-OPERATING REVENUES (EXPENSES)				
Interest Expense	(220,413)	(220,413)	(51,173)	169,240
Loan Proceeds	219,313	219,313	-	(219,313)
Principal Retirement	(233,313)	(233,313)	(168,140)	65,173
Investment Income	-	-	51,286	51,286
Total Non-Operating Revenues (Expenses)	(234,413)	(234,413)	(168,027)	66,386
INCOME (LOSS) BEFORE TRANSFERS	(1,201,703)	(1,201,703)	(3,950)	1,197,753
TRANSFERS				
Transfers In	109,656	109,656	109,656	-
Transfers (Out)	(71,376)	(71,376)	(74,340)	(2,964)
Total Transfers	38,280	38,280	35,316	(2,964)
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (1,163,423)</u>	<u>\$ (1,163,423)</u>	31,366	<u>\$ 1,194,789</u>
ADJUSTMENTS TO GAAP BASIS			<u>147,801</u>	
CHANGE IN NET POSITION - GAAP BASIS			<u>179,167</u>	
NET POSITION, JANUARY 1			3,960,770	
Prior period adjustment			<u>3,595</u>	
NET POSITION, JANUARY 1, RESTATED			<u>3,964,365</u>	
NET POSITION, DECEMBER 31			<u><u>\$ 4,143,532</u></u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FIBER OPTICS FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 50,000	\$ 50,000	\$ 102,008	\$ 52,008
Total Revenues	50,000	50,000	102,008	52,008
EXPENSES				
Contractual Services	1,296,920	1,296,920	(22,177)	(1,319,097)
Supplies	10,000	10,000	10,133	133
Total Expenses	1,306,920	1,306,920	(12,044)	(1,318,964)
OPERATING INCOME (LOSS)	(1,256,920)	(1,256,920)	114,052	1,370,972
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	450,550	450,550	450,550	-
Investment Income	-	-	11,831	11,831
Total Non-Operating Revenues (Expenses)	450,550	450,550	462,381	11,831
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (806,370)</u>	<u>\$ (806,370)</u>	576,433	<u>\$ 1,382,803</u>
ADJUSTMENTS TO GAAP BASIS			<u>(576,869)</u>	
CHANGE IN NET POSITION - GAAP BASIS			<u>(436)</u>	
NET POSITION, JANUARY 1			1,594,684	
Prior period adjustment			<u>(868,855)</u>	
NET POSITION, JANUARY 1, RESTATED			<u>725,829</u>	
NET POSITION, DECEMBER 31			<u>\$ 725,393</u>	

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit on a cost reimbursement basis. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is left intact.

The Fleet Maintenance Fund accounts for services provided by the Fleet Maintenance garage for repair and maintenance of motorized vehicles and equipment and for funds transferred from operating departments for the expenses to service and maintain city fleet equipment.

The Risk Management Fund accounts for the financial resources collected from other City funds to defray the cost of business insurance, including workers' compensation, property and casualty, and general liability coverage for city operations.

The Employee Benefit Insurance (Self Insurance) Fund accounts for financial resources, including payroll deductions and the City's contribution, and expenditures made for payment of medical, nonmedical, unemployment claims, flexible spending program and the related costs for the programs.

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

December 31, 2023

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 936,067	\$ 4,294,412	\$ 114,302	\$ 5,344,781
Investments	5,989	32,239	-	38,228
Receivables				
Accounts	5,262	-	24,355	29,617
Inventories	258,649	-	-	258,649
Prepaid Items	-	1,011,589	-	1,011,589
Total Current Assets	1,205,967	5,338,240	138,657	6,682,864
NONCURRENT ASSETS				
Capital Assets				
Depreciable and Amortized Intangible (Net of Accumulated Depreciation and Amortization)	242,893	-	-	242,893
Total Capital Assets	242,893	-	-	242,893
Total Noncurrent Assets	242,893	-	-	242,893
Total Assets	1,448,860	5,338,240	138,657	6,925,757
DEFERRED OUTFLOW OF RESOURCES				
Pension Items - IMRF	358,788	-	-	358,788
OPEB Items	46,220	-	-	46,220
Total Deferred Outflows of Resources	405,008	-	-	405,008
Total Assets and Deferred Outflows of Resources	1,853,868	5,338,240	138,657	7,330,765
CURRENT LIABILITIES				
Accounts Payable	28,214	33,525	259,489	321,228
Interest Payable	2,704	-	-	2,704
Other Accrued Liabilities	32,040	-	-	32,040
Compensated Absences	14,991	-	-	14,991
Claims Payable	-	2,635,577	2,495,238	5,130,815
Unearned Revenue	-	-	24,355	24,355
OPEB Liability	14,282	-	-	14,282
Notes Payable	67,336	-	-	67,336
Total Current Liabilities	159,567	2,669,102	2,779,082	5,607,751

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF NET POSITION (Continued)
INTERNAL SERVICE FUNDS

December 31, 2023

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
NONCURRENT LIABILITIES				
Compensated Absences	\$ 16,735	\$ -	\$ -	\$ 16,735
Net Pension Liability - IMRF	314,691	-	-	314,691
OPEB Liability	194,827	-	-	194,827
Notes Payable	302,477	-	-	302,477
Total Noncurrent Liabilities	828,730	-	-	828,730
Total Liabilities	988,297	2,669,102	2,779,082	6,436,481
DEFERRED INFLOW OF RESOURCES				
OPEB Items	36,046	-	-	36,046
Total Deferred Inflows of Resources	36,046	-	-	36,046
Total Liabilities and Deferred Inflows of Resources	1,024,343	2,669,102	2,779,082	6,472,527
NET POSITION				
Net Investment in Capital Assets	(126,920)	-	-	(126,920)
Unrestricted	956,445	2,669,138	(2,640,425)	985,158
TOTAL NET POSITION	\$ 829,525	\$ 2,669,138	\$ (2,640,425)	\$ 858,238

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2023

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
OPERATING REVENUES				
Charges for Services	\$ 3,258,360	\$ 4,050,228	\$ 9,051,649	\$ 16,360,237
Payroll Deductions/Retiree Contributions	-	-	2,654,458	2,654,458
Other Revenue	97	23,043	198,601	221,741
Total Operating Revenues	3,258,457	4,073,271	11,904,708	19,236,436
OPERATING EXPENSES				
Personnel Services	532,304	-	694,914	1,227,218
Contractual Services	387,408	388,354	934,548	1,710,310
Supplies	1,067,775	21,460	-	1,089,235
Insurance and Other Charges	462,489	3,441,222	11,589,625	15,493,336
Depreciation	97,853	-	-	97,853
Total Operating Expenses	2,547,829	3,851,036	13,219,087	19,617,952
OPERATING INCOME (LOSS)	710,628	222,235	(1,314,379)	(381,516)
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	17,428	98,857	3,219	119,504
Interest Expense	(7,656)	-	-	(7,656)
Total Non-Operating Revenues (Expenses)	9,772	98,857	3,219	111,848
INCOME (LOSS) BEFORE TRANSFERS	720,400	321,092	(1,311,160)	(269,668)
TRANSFERS				
Transfers In	-	-	500,000	500,000
Total Transfers	-	-	500,000	500,000
CHANGE IN NET POSITION	720,400	321,092	(811,160)	230,332
NET POSITION (DEFICIT), JANUARY 1	154,124	1,589,931	(1,243,160)	500,895
Prior Period Adjustment	(44,999)	758,115	(586,105)	127,011
NET POSITION (DEFICIT), JANUARY 1, RESTATED	109,125	2,348,046	(1,829,265)	627,906
NET POSITION (DEFICIT), DECEMBER 31	\$ 829,525	\$ 2,669,138	\$ (2,640,425)	\$ 858,238

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2023

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 3,259,077	\$ 4,073,271	\$ 9,250,250	\$ 16,582,598
Receipts from Interfund Service Transactions	-	-	2,654,458	2,654,458
Payments to Suppliers	(1,888,715)	(3,225,360)	(12,336,624)	(17,450,699)
Payments to Employees	(738,510)	-	(694,914)	(1,433,424)
Net Cash from Operating Activities	631,852	847,911	(1,126,830)	352,933
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	-	-	500,000	500,000
Net Cash from Noncapital Financing Activities	-	-	500,000	500,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal Payment on Debt	(64,322)	-	-	(64,322)
Interest Payments and Other Charges	(8,132)	-	-	(8,132)
Net Cash from Capital and Related Financing Activities	(72,454)	-	-	(72,454)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Income	11,440	66,618	3,219	81,277
Net Cash from Investing Activities	11,440	66,618	3,219	81,277
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	570,838	914,529	(623,611)	861,756
CASH AND CASH EQUIVALENTS, JANUARY 1	365,229	3,379,883	737,913	4,483,025
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 936,067	\$ 4,294,412	\$ 114,302	\$ 5,344,781

(This schedule is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2023

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 710,628	\$ 222,235	\$ (1,314,379)	\$ (381,516)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities				
Depreciation	97,853	-	-	97,853
Effects of Changes in Operating Assets and Liabilities				
Receivables	620	-	(9,661)	(9,041)
Inventories	9,206	-	-	9,206
Prepaid Items	-	(105,379)	-	(105,379)
Accounts Payable	19,132	(224,479)	87,105	(118,242)
Other Accrued Liabilities	619	-	-	619
Unearned Revenue	-	-	9,661	9,661
Claims Payable	-	955,534	100,444	1,055,978
Compensated Absences	1,145	-	-	1,145
Other Postemployment Benefits (OPEB)	(228,302)	-	-	(228,302)
Deferred Outflows - IMRF	(267,033)	-	-	(267,033)
Deferred Outflows - OPEB	54,454	-	-	54,454
Net Pension Asset/Liability - IMRF	907,193	-	-	907,193
Deferred Inflows - IMRF	(620,502)	-	-	(620,502)
Deferred Inflows - OPEB	(53,161)	-	-	(53,161)
NET CASH FROM OPERATING ACTIVITIES	\$ 631,852	\$ 847,911	\$ (1,126,830)	\$ 352,933
CASH AND INVESTMENTS				
Cash and Cash Equivalents	\$ 936,067	\$ 4,294,412	\$ 114,302	\$ 5,344,781
CASH AND INVESTMENTS	\$ 936,067	\$ 4,294,412	\$ 114,302	\$ 5,344,781
NONCASH TRANSACTIONS				
Unrealized gain on investments	\$ -	\$ 32,239	\$ -	\$ 32,239
TOTAL NONCASH TRANSACTIONS	\$ -	\$ 32,239	\$ -	\$ 32,239

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FLEET MAINTENANCE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 3,246,884	\$ 3,246,884	\$ 3,258,360	\$ 11,476
Other Revenue	-	-	97	97
Total Revenues	3,246,884	3,246,884	3,258,457	11,573
EXPENSES				
Personnel Services	773,470	773,470	736,841	(36,629)
Contractual Services	469,965	469,965	376,987	(92,978)
Supplies	1,315,000	1,315,000	1,049,238	(265,762)
Insurance and Other Charges	488,686	488,686	462,489	(26,197)
Depreciation	-	-	-	-
Total Expenses	3,047,121	3,047,121	2,625,555	(421,566)
OPERATING INCOME (LOSS)	199,763	199,763	632,902	433,139
NON-OPERATING REVENUES (EXPENSES)				
Interest Expense	(9,300)	(9,300)	(8,151)	1,149
Principal Retirement	(61,000)	(61,000)	(64,300)	(3,300)
Investment Income	-	-	11,438	11,438
Total Non-Operating Revenues (Expenses)	(70,300)	(70,300)	(61,013)	9,287
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 129,463</u>	<u>\$ 129,463</u>	571,889	<u>\$ 442,426</u>
ADJUSTMENTS TO GAAP BASIS			<u>148,511</u>	
CHANGE IN NET POSITION - GAAP BASIS			<u>720,400</u>	
NET POSITION, JANUARY 1			154,124	
Prior Period Adjustment			<u>(44,999)</u>	
NET POSITION, JANUARY 1, RESTATED			<u>109,125</u>	
NET POSITION, DECEMBER 31			<u>\$ 829,525</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
RISK MANAGEMENT FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 4,047,600	\$ 4,047,600	\$ 4,050,228	\$ 2,628
Other Revenue	-	-	23,043	23,043
Total Revenues	4,047,600	4,047,600	4,073,271	25,671
EXPENSES				
Contractual Services	675,106	675,106	382,134	(292,972)
Supplies	18,000	18,000	21,460	3,460
Insurance and Other Charges	3,265,882	3,265,882	2,821,766	(444,116)
Total Expenses	3,958,988	3,958,988	3,225,360	(733,628)
OPERATING INCOME (LOSS)	88,612	88,612	847,911	759,299
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	12,000	12,000	66,618	54,618
Total Non-Operating Revenues (Expenses)	12,000	12,000	66,618	54,618
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 100,612</u>	<u>\$ 100,612</u>	914,529	<u>\$ 813,917</u>
ADJUSTMENTS TO GAAP BASIS			(593,437)	
CHANGE IN NET POSITION - GAAP BASIS			<u>321,092</u>	
NET POSITION, JANUARY 1			1,589,931	
Prior Period Adjustment			<u>758,115</u>	
NET POSITION, JANUARY 1, RESTATED			<u>2,348,046</u>	
NET POSITION, DECEMBER 31			<u>\$ 2,669,138</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
EMPLOYEE BENEFIT INSURANCE FUND

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 10,000,913	\$ 10,000,913	\$ 9,051,649	\$ (949,264)
Payroll Deductions/Retiree Contributions	3,009,360	3,009,360	2,654,458	(354,902)
Other Revenue	216,000	216,000	198,601	(17,399)
Total Revenues	13,226,273	13,226,273	11,904,708	(1,321,565)
EXPENSES				
Personnel Services	1,219,300	1,219,300	716,526	(502,774)
Contractual Services	893,869	893,869	938,223	44,354
Insurance and Other Charges	11,915,520	11,915,520	11,376,789	(538,731)
Total Expenses	14,028,689	14,028,689	13,031,538	(997,151)
OPERATING INCOME (LOSS)	(802,416)	(802,416)	(1,126,830)	(324,414)
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	90,000	90,000	3,219	(86,781)
Total Non-Operating Revenues (Expenses)	90,000	90,000	3,219	(86,781)
INCOME (LOSS) BEFORE TRANSFERS	(712,416)	(712,416)	(1,123,611)	(411,195)
TRANSFERS				
Transfers In	-	-	500,000	500,000
Total Transfers	-	-	500,000	500,000
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (712,416)</u>	<u>\$ (712,416)</u>	(623,611)	<u>\$ 88,805</u>
ADJUSTMENTS TO GAAP BASIS			(187,549)	
CHANGE IN NET POSITION - GAAP BASIS			(811,160)	
NET POSITION (DEFICIT), JANUARY 1			(1,243,160)	
Prior Period Adjustment			(586,105)	
NET POSITION (DEFICIT), JANUARY 1, RESTATED			(1,829,265)	
NET POSITION (DEFICIT), DECEMBER 31			<u>\$ (2,640,425)</u>	

(See independent auditor's report.)

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary Funds are used to account for resources received and held by a governmental unit as agent or trustee for individuals, private organizations, or other governments.

The City has one type of Fiduciary Fund: Pension Trust Fund

Police Pension Fund - to account for the resources necessary to provide retirement and disability benefits to sworn personnel of the Decatur Police Department. Revenues are provided by city contributions (made possible primarily by a property tax levy), employee payroll withholdings and investment income.

Firefighters' Pension Fund - to account for the resources necessary to provide retirement and disability benefits to sworn personnel of the Decatur Fire Department. Revenues are provided by city contributions (made possible primarily by a property tax levy), employee payroll withholdings and investment income.

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF PLAN NET POSITION
PENSION TRUST FUNDS**

December 31, 2023

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 7,816,283	\$ 3,891,700	\$ 11,707,983
Investments held in			
Illinois Police Officer's Pension Investment Fund	125,950,519	-	125,950,519
Illinois Firefighters' Pension Investment Fund	-	94,062,818	94,062,818
Total Assets	133,766,802	97,954,518	231,721,320
LIABILITIES			
Accounts Payable	7,298	-	7,298
Total Liabilities	7,298	-	7,298
NET POSITION RESTRICTED FOR PENSION BENEFITS	133,759,504	97,954,518	231,714,022
TOTAL RESTRICTED NET POSITION	\$ 133,759,504	\$ 97,954,518	\$ 231,714,022

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION PENSION TRUST FUNDS

For the Year Ended December 31, 2023

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 6,475,437	\$ 7,136,042	\$ 13,611,479
Employee Contributions	1,252,571	1,032,942	2,285,513
Total Contributions	7,728,008	8,168,984	15,896,992
Investment Income			
Net Appreciation in Fair Value of Investments	14,460,291	11,232,541	25,692,832
Interest	979,756	1,597,453	2,577,209
Total Investment Income	15,440,047	12,829,994	28,270,041
Less Investment Expense	(177,197)	(95,485)	(272,682)
Net Investment Income	15,262,850	12,734,509	27,997,359
Total Additions	22,990,858	20,903,493	43,894,351
DEDUCTIONS			
Benefits and Refunds	11,300,594	9,639,148	20,939,742
Administrative Expenses	143,599	99,027	242,626
Total Deductions	11,444,193	9,738,175	21,182,368
CHANGE IN NET POSITION	11,546,665	11,165,318	22,711,983
NET POSITION RESTRICTED FOR PENSION BENEFITS			
January 1	122,212,839	86,789,200	209,002,039
December 31	\$ 133,759,504	\$ 97,954,518	\$ 231,714,022

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF CHANGES IN PLAN NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND**

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
ADDITIONS				
Contributions				
Employer Contributions	\$ 6,458,184	\$ 6,458,184	\$ 6,475,437	\$ 17,253
Employee Contributions	1,530,000	1,530,000	1,252,571	(277,429)
Total Contributions	7,988,184	7,988,184	7,728,008	(260,176)
Investment Income				
Net Appreciation in Fair Value of Investments	3,000,000	3,000,000	6,713,732	3,713,732
Interest	2,422,500	2,422,500	979,686	(1,442,814)
Total Investment Income	5,422,500	5,422,500	7,693,418	2,270,918
Less Investment Expense	(355,000)	(355,000)	(168,710)	186,290
Net Investment Income	5,067,500	5,067,500	7,524,708	2,457,208
Total Additions	13,055,684	13,055,684	15,252,716	2,197,032
DEDUCTIONS				
Pension Benefits	9,500,000	11,100,000	11,300,594	200,594
Administrative Expenses	166,643	166,643	150,795	(15,848)
Total Deductions	9,666,643	11,266,643	11,451,389	184,746
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 3,389,041</u>	<u>\$ 1,789,041</u>	3,801,327	<u>\$ 2,012,286</u>
ADJUSTMENTS TO GAAP BASIS			<u>7,745,338</u>	
CHANGE IN NET POSITION - GAAP BASIS			<u>11,546,665</u>	
NET POSITION RESTRICTED FOR PENSION BENEFITS				
January 1			<u>122,212,839</u>	
December 31			<u>\$ 133,759,504</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF CHANGES IN PLAN NET POSITION -
BUDGET AND ACTUAL
FIREFIGHTERS' PENSION FUND**

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
ADDITIONS				
Contributions				
Employer Contributions	\$ 7,117,056	\$ 7,117,056	\$ 7,136,042	\$ 18,986
Employee Contributions	913,000	913,000	1,032,942	119,942
Total Contributions	8,030,056	8,030,056	8,168,984	138,928
Investment Income				
Net Appreciation in Fair Value of Investments	-	-	4,684,248	4,684,248
Interest	1,820,500	1,820,500	1,509,223	(311,277)
Total Investment Income	1,820,500	1,820,500	6,193,471	4,372,971
Less Investment Expense	(26,000)	(26,000)	(88,653)	(62,653)
Net Investment Income	1,794,500	1,794,500	6,104,818	4,310,318
Total Additions	9,824,556	9,824,556	14,273,802	4,449,246
DEDUCTIONS				
Pension Benefits	9,500,000	10,000,000	9,639,148	(360,852)
Administrative Expenses	84,877	84,877	106,927	22,050
Total Deductions	9,584,877	10,084,877	9,746,075	(338,802)
CHANGE IN NET POSITION - CASH BASIS	\$ 239,679	\$ (260,321)	4,527,727	\$ 4,788,048
ADJUSTMENTS TO GAAP BASIS			6,637,591	
CHANGE IN NET POSITION - GAAP BASIS			11,165,318	
NET POSITION RESTRICTED FOR PENSION BENEFITS				
January 1			86,789,200	
December 31			\$ 97,954,518	

(See independent auditor's report.)

DISCRETELY PRESENTED COMPONENT UNIT

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION AND BALANCE SHEET
DECATUR PUBLIC LIBRARY - COMPONENT UNIT

For the Year Ended December 31, 2023

	Library Fund	Library Capital Fund	Library Trust Fund	Total	Adjustments	Statement of Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	\$ 1,803,672	\$ 875,926	\$ 68,908	\$ 2,748,506	\$ -	\$ 2,748,506
Receivables						
Property Taxes, Net of Allowance	3,044,886	-	-	3,044,886	-	3,044,886
Capital Assets						
Nondepreciable	-	-	-	-	842,073	842,073
Depreciable (Net of Accumulated Depreciation and Amortization)	-	-	-	-	20,607,551	20,607,551
Total Assets	4,848,558	875,926	68,908	5,793,392	21,449,624	27,243,016
DEFERRED OUTFLOWS OF RESOURCES						
Pension Items - IMRF	-	-	-	-	1,210,755	1,210,755
OPEB Items	-	-	-	-	172,665	172,665
Total Deferred Outflows of Resources	-	-	-	-	1,383,420	1,383,420
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,848,558	\$ 875,926	\$ 68,908	\$ 5,793,392	\$ 22,833,044	\$ 28,626,436
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES/NET POSITION						
LIABILITIES						
Accounts Payable	\$ 17,765	\$ -	\$ -	\$ 17,765	\$ -	\$ 17,765
Interest Payable	-	-	-	-	29,246	29,246
Other Accrued Liabilities	108,228	-	-	108,228	-	108,228
Noncurrent Liabilities						
Due Within One Year						
Leases Payable	-	-	-	-	242,902	242,902
SBITAs Payable	-	-	-	-	12,887	12,887
Compensated Absences	-	-	-	-	46,422	46,422
OPEB Liability	-	-	-	-	53,493	53,493
Due in More than One Year						
Leases Payable	-	-	-	-	16,221,101	16,221,101
Compensated Absences	-	-	-	-	51,825	51,825
OPEB Liability	-	-	-	-	727,685	727,685
Net Pension Liability - IMRF	-	-	-	-	1,061,946	1,061,946
Total Liabilities	125,993	-	-	125,993	18,447,507	18,573,500
DEFERRED INFLOWS OF RESOURCES						
OPEB Items	-	-	-	-	134,657	134,657
Unavailable/Deferred Revenue - Property Taxes	3,044,887	-	-	3,044,887	-	3,044,887
Total Deferred Inflows of Resources	3,044,887	-	-	3,044,887	134,657	3,179,544
Total Liabilities and Deferred Inflows of Resources	3,170,880	-	-	3,170,880	18,582,164	21,753,044
FUND BALANCES/NET POSITION						
Fund Balances						
Restricted						
Education	1,677,678	875,926	68,908	2,622,512	(2,622,512)	-
Net Position						
Net investment in capital assets	-	-	-	-	4,972,734	4,972,734
Restricted						
Education	-	-	-	-	2,622,512	2,622,512
Unrestricted	-	-	-	-	(721,854)	(721,854)
Total Fund Balances/Net Position	1,677,678	875,926	68,908	2,622,512	4,250,880	6,873,392
Total Liabilities, Deferred Inflows of Resources, and Fund Balances/Net Position	\$ 4,848,558	\$ 875,926	\$ 68,908	\$ 5,793,392	\$ 22,833,044	\$ 28,626,436

CITY OF DECATUR, ILLINOIS

STATEMENT OF ACTIVITIES AND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
DECATUR PUBLIC LIBRARY - COMPONENT UNIT

For the Year Ended December 31, 2023

	Library Fund	Library Capital Fund	Library Trust Fund	Total	Adjustments	Statement of Activities
REVENUES						
Taxes	\$ 2,952,100	\$ -	\$ -	\$ 2,952,100	\$ -	\$ 2,952,100
Intergovernmental	1,586,706	-	-	1,586,706	-	1,586,706
Fines and Fees	28,947	-	-	28,947	-	28,947
Investment Income	34,032	20,513	737	55,282	-	55,282
Other	84,819	-	4,921	89,740	-	89,740
Total Revenues	4,686,604	20,513	5,658	4,712,775	-	4,712,775
EXPENDITURES						
Current						
Education	3,722,042	338,096	43,140	4,103,278	401,062	4,504,340
Debt Service						
Principal Retirement	250,818	-	-	250,818	(250,818)	-
Interest and Fiscal Charges	351,718	-	-	351,718	29,246	380,964
Total Expenditures	4,324,578	338,096	43,140	4,705,814	179,490	4,885,304
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	362,026	(317,583)	(37,482)	6,961	(179,490)	(172,529)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	200,000	-	200,000	(200,000)	-
Transfers (Out)	(200,000)	-	-	(200,000)	200,000	-
SBITA Issuance	1,299	-	-	1,299	(1,299)	-
Proceeds from Sale of Capital Assets	5,040	-	-	5,040	-	5,040
Total Other Financing Sources (Uses)	(193,661)	200,000	-	6,339	(1,299)	5,040
CHANGES IN FUND BALANCES/NET POSITION	168,365	(117,583)	(37,482)	13,300	(180,789)	(167,489)
FUND BALANCES/NET POSITION, JANUARY 1	-	-	-	-	-	-
Prior Period Adjustment	1,509,313	993,509	106,390	2,609,212	4,419,169	7,028,381
Change in Accounting Principle	-	-	-	-	12,500	12,500
FUND BALANCES/NET POSITION, JANUARY 1, RESTATED	1,509,313	993,509	106,390	2,609,212	4,431,669	7,040,881
FUND BALANCES/NET POSITION, DECEMBER 31	\$ 1,677,678	\$ 875,926	\$ 68,908	\$ 2,622,512	\$ 4,250,880	\$ 6,873,392

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Decatur, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have been changed over time.	171-182
Revenue Capacity These schedules contain information to help the readers assess the performance of property tax and water utility revenues, two of the City's most significant revenue sources.	183-192
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	193-195
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	196-197
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	198-205

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF DECATUR, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 62,584,346	\$ 61,778,472	\$ 60,818,124	\$ 63,189,005
Restricted	10,059,536	9,386,456	6,002,253	9,074,227
Unrestricted (Deficit)	4,109,382	(105,290,440)	(109,018,244)	(117,765,277)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 76,753,264	\$ (34,125,512)	\$ (42,197,867)	\$ (45,502,045)
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 3,198,630	\$ 6,161,938	\$ 9,023,087	\$ 14,453,717
Restricted	-	-	-	-
Unrestricted	7,973,738	11,464,957	19,552,491	18,433,420
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 11,172,368	\$ 17,626,895	\$ 28,575,578	\$ 32,887,137
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 65,782,976	\$ 67,940,410	\$ 69,841,211	\$ 77,642,722
Restricted	10,059,536	9,386,456	6,002,253	9,074,227
Unrestricted (Deficit)	12,083,120	(93,825,483)	(89,465,753)	(99,331,857)
TOTAL PRIMARY GOVERNMENT	\$ 87,925,632	\$ (16,498,617)	\$ (13,622,289)	\$ (12,614,908)

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ 63,174,639	\$ 63,799,440	\$ 70,144,019	\$ 67,086,609	\$ 76,402,360	\$ 70,746,832
17,608,637	10,215,583	12,032,945	17,341,296	31,093,512	18,021,233
(131,572,203)	(122,173,290)	(124,763,203)	(129,008,480)	(135,922,626)	(138,444,297)
\$ (50,788,927)	\$ (48,158,267)	\$ (42,586,239)	\$ (44,580,575)	\$ (28,426,754)	\$ (49,676,232)
\$ 21,071,574	\$ 17,880,969	\$ 29,168,867	\$ 36,359,431	\$ 55,745,943	\$ 68,328,783
-	-	-	-	-	-
20,002,133	32,514,926	31,916,617	34,172,554	37,929,876	39,043,859
\$ 41,073,707	\$ 50,395,895	\$ 61,085,484	\$ 70,531,985	\$ 93,675,819	\$ 107,372,642
\$ 84,246,213	\$ 81,680,409	\$ 99,312,886	\$ 103,446,040	\$ 132,148,303	\$ 139,075,615
17,608,637	10,215,583	12,032,945	17,341,296	31,093,512	18,021,233
(111,570,070)	(89,658,364)	(92,846,586)	(94,835,926)	(97,992,750)	(99,400,438)
\$ (9,715,220)	\$ 2,237,628	\$ 18,499,245	\$ 25,951,410	\$ 65,249,065	\$ 57,696,410

CITY OF DECATUR, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2014	2015*	2016**	2017
EXPENSES				
Governmental Activities				
General Government	\$ 12,159,290	\$ 12,850,651	\$ 12,675,556	\$ 12,752,905
Economic Development	-	-	2,950,916	3,948,538
Public Safety	40,664,492	49,909,807	47,104,920	48,904,535
Public Works	14,579,926	14,575,459	14,180,746	14,950,486
Culture	286,764	295,433	551,580	568,481
Education	3,595,829	3,294,285	4,281,706	3,906,273
Transportation	-	-	-	-
Interest	1,247,293	1,550,600	1,474,346	1,466,938
Total Governmental Activities Expenses	72,533,594	82,476,235	83,219,770	86,498,156
BUSINESS-TYPE ACTIVITIES				
Water	18,504,972	20,365,069	22,732,240	22,635,554
Sewer	3,111,645	3,361,311	3,326,538	3,992,577
Mass Transit	6,790,731	6,717,111	7,181,756	7,550,679
Recycling	640,461	600,997	642,358	664,718
Storm Water	19,072	453,816	960,507	895,461
Fiber Optics	-	-	-	21,245
Total Business-Type Activities Expenses	29,066,881	31,498,304	34,843,399	35,760,234
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 101,600,475	\$ 113,974,539	\$ 118,063,169	\$ 122,258,390
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 8,329,813	\$ 9,103,166	\$ 9,518,090	\$ 9,835,469
Public Safety	306,746	237,031	594,272	658,407
Other	203,551	189,276	151,858	46,408
Operating Grants and Contributions	4,903,661	3,601,072	4,755,423	5,862,658
Capital Grants and Contributions	1,140,122	1,299,409	673,194	1,000,000
Total Governmental Activities Program Revenues	14,883,893	14,429,954	15,692,837	17,402,942
Business-Type Activities				
Charges for Services				
Water	21,330,788	26,726,719	29,830,034	29,859,921
Sewer	-	-	-	-
Mass Transit	-	-	-	-
Recycling	-	-	-	-
Storm Water	-	-	-	-
Fiber Optics	-	-	-	-
Other	5,385,211	7,351,365	7,617,242	7,737,067
Operating Grants and Contributions	6,033,830	6,197,601	5,892,767	7,181,110
Capital Grants and Contributions	-	-	-	116,334
Total Business-Type Activities Program Revenues	32,749,829	40,275,685	43,340,043	44,894,432
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 47,633,722	\$ 54,705,639	\$ 59,032,880	\$ 62,297,374
NET (EXPENSE) REVENUE				
Governmental Activities	\$ (57,649,701)	\$ (68,046,281)	\$ (67,526,933)	\$ (69,095,214)
Business-Type Activities	3,682,948	8,777,381	8,496,644	9,134,198
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (53,966,753)	\$ (59,268,900)	\$ (59,030,289)	\$ (59,961,016)

2018	2019	2020	2021	2022	2023
\$ 10,965,571	\$ 11,511,396	\$ 12,972,034	\$ 8,763,204	\$ 8,204,840	\$ 9,574,802
2,949,475	3,809,586	3,551,399	4,059,597	5,300,964	12,926,607
44,498,772	52,842,957	50,901,687	54,829,888	66,100,846	66,989,171
19,805,154	10,701,228	14,729,943	20,514,351	13,807,587	17,073,390
107,556	93,019	50,117	73,603	65,262	57,923
4,362,304	5,227,440	4,137,297	5,247,526	4,909,291	1,517,923
-	490,607	-	-	37,399	-
2,056,365	1,931,504	1,378,372	781,847	1,033,812	901,140
84,745,197	86,607,737	87,720,849	94,270,016	99,460,001	109,040,956
23,757,319	25,605,355	24,084,615	23,752,708	26,122,968	28,278,999
4,629,813	4,017,582	3,617,562	4,642,992	5,174,122	5,123,267
8,345,210	7,526,662	8,725,260	8,959,359	9,739,194	10,309,052
636,716	682,558	666,539	641,354	664,894	811,840
882,248	1,225,809	1,035,575	1,519,726	1,962,242	1,561,662
81,827	104,291	109,010	233,077	273,533	430,430
38,333,133	39,162,257	38,238,561	39,749,216	43,936,953	46,515,250
\$ 123,078,330	\$ 125,769,994	\$ 125,959,410	\$ 134,019,232	\$ 143,396,954	\$ 155,556,206
\$ 8,761,600	\$ 9,167,449	\$ 8,472,090	\$ 2,905,271	\$ 3,602,943	\$ 3,008,987
308,143	241,072	188,285	234,694	131,354	631,366
36,937	26,880	14,728	23,183	28,067	-
1,863,875	4,306,671	6,441,500	6,331,690	11,437,496	5,861,723
392,178	1,673,656	5,511,265	6,910,054	1,970,267	1,932,487
11,362,733	15,415,728	20,627,868	16,404,892	17,170,127	11,434,563
30,882,324	30,970,305	31,705,748	31,792,162	36,638,497	34,279,140
-	-	-	-	-	7,605,526
-	-	-	-	-	447,403
-	-	-	-	-	702,208
-	-	-	-	-	1,631,827
-	-	-	-	-	329,272
9,066,938	9,281,035	8,890,679	9,267,588	11,452,686	-
7,695,142	9,679,397	4,552,917	7,103,912	21,567,307	9,496,391
-	-	5,637,114	1,670,462	1,013,476	-
47,644,404	49,930,737	50,786,458	49,834,124	70,671,966	54,491,767
\$ 59,007,137	\$ 65,346,465	\$ 71,414,326	\$ 66,239,016	\$ 87,842,093	\$ 65,926,330
\$ (73,382,464)	\$ (71,192,009)	\$ (67,092,981)	\$ (77,865,124)	\$ (82,289,874)	\$ (97,606,393)
9,311,271	10,768,480	12,547,897	10,084,908	26,735,013	7,976,517
\$ (64,071,193)	\$ (60,423,529)	\$ (54,545,084)	\$ (67,780,216)	\$ (55,554,861)	\$ (89,629,876)

CITY OF DECATUR, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2014	2015*	2016**	2017
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 13,545,241	\$ 13,512,949	\$ 15,546,929	\$ 16,007,673
Utility	4,814,468	4,684,705	7,489,097	7,424,870
Food and Beverage	3,026,151	3,209,143	3,195,648	3,256,550
Hotel/Motel	640,697	666,384	697,601	806,373
Local Sales and Use	-	11,950,201	11,848,821	11,904,856
Local Motor Fuel	-	-	1,399,777	1,816,894
Other	2,589,730	3,011,048	2,545,850	2,636,706
Intergovernmental	30,835,738	20,862,321	17,630,799	18,401,263
Investment Income	110,413	6,923	35,720	76,893
Miscellaneous	3,068,767	1,851,205	2,174,572	2,520,340
Transfers	1,862,197	2,653,609	(2,044,301)	4,508,001
Total Governmental Activities	60,493,402	62,408,488	60,520,513	69,360,419
Business-Type Activities				
Investment Income	209,608	297,922	407,738	541,631
Miscellaneous	4,077	(228,084)	-	104,244
Transfers	(1,862,197)	(2,653,609)	2,044,301	(4,508,001)
Total Business-Type Activities	(1,648,512)	(2,583,771)	2,452,039	(3,862,126)
TOTAL PRIMARY GOVERNMENT	\$ 58,844,890	\$ 59,824,717	\$ 62,972,552	\$ 65,498,293
CHANGE IN NET POSITION				
Governmental Activities	\$ 2,843,701	\$ (5,637,793)	\$ (7,006,420)	\$ 265,205
Business-Type Activities	2,034,436	6,193,610	10,948,683	5,272,072
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 4,878,137	\$ 555,817	\$ 3,942,263	\$ 5,537,277

*The City implemented GASB Statement No 68 in 2015.

**The City implemented GASB Statement No 75 in 2016.

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ 15,360,391	\$ 17,072,216	\$ 16,676,235	\$ 16,867,964	\$ 17,066,850	\$ 14,588,889
7,521,376	7,234,436	6,750,822	7,552,633	6,970,074	5,458,734
3,293,553	3,361,423	3,076,610	3,565,325	3,842,524	4,153,753
945,345	1,010,988	616,685	936,618	1,078,590	1,296,790
12,340,714	12,800,711	13,216,937	14,998,604	16,090,683	16,066,952
1,816,245	1,902,833	1,645,723	1,728,262	1,856,688	1,806,200
4,717,264	5,831,765	5,200,231	7,882,559	10,441,542	6,740,355
18,810,796	19,638,017	19,586,746	23,114,018	25,077,268	31,834,232
226,065	571,662	129,649	(70,799)	(54,939)	1,914,653
1,224,156	1,952,942	3,060,304	2,652,873	2,537,607	2,565,890
1,839,677	2,445,676	2,705,067	2,758,284	2,798,363	2,188,892
68,095,582	73,822,669	72,665,009	81,986,341	87,705,250	88,615,340
749,915	979,132	804,097	582,508	913,273	1,888,238
(34,939)	20,252	42,662	4,750	8,769	194,412
(1,839,677)	(2,445,676)	(2,705,067)	(2,758,284)	(2,798,363)	(2,188,892)
(1,124,701)	(1,446,292)	(1,858,308)	(2,171,026)	(1,876,321)	(106,242)
\$ 66,970,881	\$ 72,376,377	\$ 70,806,701	\$ 79,815,315	\$ 85,828,929	\$ 88,509,098
\$ (5,286,882)	\$ 2,630,660	\$ 5,572,028	\$ 4,121,217	\$ 5,415,376	\$ (8,991,053)
8,186,570	9,322,188	10,689,589	7,913,882	24,858,692	7,870,275
\$ 2,899,688	\$ 11,952,848	\$ 16,261,617	\$ 12,035,099	\$ 30,274,068	\$ (1,120,778)

CITY OF DECATUR, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GENERAL FUND				
Nonspendable	\$ 27,303	\$ 27,165	\$ 147,132	\$ 489,142
Restricted	-	-	-	-
Unassigned	7,201,807	7,646,538	8,242,880	8,270,608
TOTAL GENERAL FUND	\$ 7,229,110	\$ 7,673,703	\$ 8,390,012	\$ 8,759,750
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 8,341	\$ -	\$ -	\$ 3,200
Restricted	9,861,038	9,254,618	6,985,109	9,195,557
Committed	183,001	518,273	1,177,478	887,397
Assigned	-	-	-	-
Unassigned (Deficit)	(64,508)	(146,092)	(107,221)	(275,641)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 9,987,872	\$ 9,626,799	\$ 8,055,366	\$ 9,810,513

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ 820,853	\$ 512,569	\$ 515,324	\$ 77,046	\$ 48,707	\$ 55,376
-	-	-	-	-	47,000
9,957,208	12,747,012	12,246,318	19,639,383	38,758,412	34,705,652
\$ 10,778,061	\$ 13,259,581	\$ 12,761,642	\$ 19,716,429	\$ 38,807,119	\$ 34,808,028
\$ 3,280	\$ 3,280	\$ 3,760,359	\$ 2,460	\$ 820,633	\$ -
17,911,773	15,602,336	13,849,349	13,666,798	10,496,721	18,997,686
852,906	1,618,081	1,675,646	1,880,556	1,191,287	-
-	-	-	-	-	1,633,614
(1,720,932)	(1,147,528)	(3,024,610)	(1,067,344)	(1,247,428)	64,579
\$ 17,047,027	\$ 16,076,169	\$ 16,260,744	\$ 14,482,470	\$ 11,261,213	\$ 20,695,879

CITY OF DECATUR, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
REVENUES				
Taxes	\$ 35,055,074	\$ 35,116,746	\$ 39,518,263	\$ 40,562,624
Charges for Service	5,882,463	6,817,347	7,518,858	7,762,832
Intergovernmental	25,286,186	25,523,543	26,563,642	28,774,193
Licenses and Permits	737,684	857,174	1,002,264	1,185,109
Fines and Fees	2,219,963	1,854,952	1,743,097	1,592,343
Investment Income	108,684	5,419	25,888	66,609
Other Revenue	3,068,767	1,666,208	2,114,408	2,483,495
Total Revenues	72,358,821	71,841,389	78,486,420	82,427,205
EXPENDITURES				
General Government	10,858,506	11,226,048	10,764,852	10,808,083
Economic Development	-	-	2,950,916	3,948,538
Public Safety	43,908,692	43,052,390	43,885,346	47,609,789
Public Works	14,305,973	13,986,745	12,644,198	14,881,435
Culture	79,679	89,252	556,674	566,949
Education	3,590,771	3,332,483	3,639,593	3,748,014
Transportation	-	-	-	-
Debt Service				
Principal	2,643,868	2,384,488	3,084,879	4,215,162
Interest and fiscal charges	1,533,390	1,482,590	1,455,719	1,407,242
Total Expenditures	76,920,879	75,553,996	78,982,177	87,185,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,562,058)	(3,712,607)	(495,757)	(4,758,007)
OTHER FINANCING SOURCES (USES)				
Transfers In	4,531,061	3,566,728	2,035,034	5,188,382
Transfers (Out)	(2,137,214)	(1,188,099)	(4,079,335)	(680,381)
SBITA Issuance	-	-	-	-
Bond Issuance	1,625,358	1,369,277	1,703,474	2,344,808
Proceeds from Sale of Capital Assets	11,775	48,221	85,411	30,083
Total Other Financing Sources (Uses)	4,030,980	3,796,127	(255,416)	6,882,892
NET CHANGE IN FUND BALANCES	\$ (531,078)	\$ 83,520	\$ (751,173)	\$ 2,124,885
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	5.95%	5.53%	6.14%	7.03%

Data Source

Audited Financial Statements

2018	2019	2020	2021	2022	2023
\$ 40,348,550	\$ 42,421,023	\$ 39,815,670	\$ 44,832,710	\$ 46,291,968	\$ 32,059,940
6,271,779	6,651,900	6,509,103	536,314	597,864	456,377
26,435,591	30,467,776	35,084,525	48,927,898	53,042,161	57,398,863
1,284,029	1,306,823	1,237,627	1,481,592	1,988,420	1,608,534
1,550,872	1,476,678	928,361	1,145,242	1,176,080	1,377,519
198,073	518,873	100,311	(77,368)	(50,576)	1,914,653
2,501,877	2,775,943	2,468,292	2,617,258	2,467,468	2,338,615
78,590,771	85,619,016	86,143,889	99,463,646	105,513,385	97,154,501
9,069,176	9,681,076	11,487,436	8,722,917	8,451,357	10,617,061
2,949,475	3,806,876	3,484,942	4,179,663	5,318,095	12,864,600
46,246,959	50,967,485	48,563,079	51,801,621	53,663,539	51,932,711
15,375,543	14,205,178	15,473,456	21,611,262	12,700,753	96,719
94,374	92,903	29,058	77,202	91,151	14,830,922
4,265,783	5,006,311	4,930,434	4,686,361	5,368,524	1,517,923
-	490,607	-	-	-	-
6,033,587	12,147,575	10,675,718	4,638,972	5,554,343	6,400,062
1,482,501	2,097,988	1,470,918	1,037,990	1,082,961	1,001,071
85,517,398	98,495,999	96,115,041	96,755,988	92,230,723	99,261,069
(6,926,627)	(12,876,983)	(9,971,152)	2,707,658	13,282,662	(2,106,568)
3,373,714	4,905,428	4,736,488	9,610,084	6,201,977	15,483,131
(1,534,037)	(1,971,477)	(1,781,421)	(6,851,800)	(3,403,614)	(13,794,239)
-	-	-	-	-	283,969
14,321,979	11,363,138	6,568,279	3,293,115	616,940	3,000,000
19,796	90,556	134,442	102,498	239,555	609,935
16,181,452	14,387,645	9,657,788	6,153,897	3,654,858	5,582,796
\$ 9,254,825	\$ 1,510,662	\$ (313,364)	\$ 8,861,555	\$ 16,937,520	\$ 3,476,228
9.74%	15.88%	14.08%	6.59%	7.71%	8.10%

CITY OF DECATUR, ILLINOIS

STATE DISTRIBUTED AND LOCALLY COLLECTED TAX REVENUES

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
STATE DISTRIBUTED TAXES				
State Sales Tax	\$ 7,316,428	\$ 11,477,601	\$ 11,654,760	\$ 11,241,506
Local Sales Tax	6,618,214	10,540,198	10,359,805	10,058,133
State Income Tax	5,068,148	7,286,357	8,039,696	7,470,934
Telephone Utility Tax	1,583,423	2,165,918	2,070,031	1,980,913
Motor Fuel Tax	1,235,376	1,884,548	1,880,878	1,929,331
Local Use Tax	812,432	1,420,091	1,505,880	1,943,083
State Replacement Tax	815,119	1,404,809	1,505,959	1,333,328
Video Gaming Tax	196,877	539,548	836,212	1,116,081
LOCALLY COLLECTED TAXES				
Food and Beverage Tax	2,055,764	3,060,481	3,167,837	3,260,918
Utility Tax	981,986	1,641,634	1,483,186	4,205,747
Local Motor Fuel Tax	-	-	-	1,249,034
Cable TV Tax	573,085	1,081,560	1,097,781	1,084,913
Hotel Use Tax	444,313	649,787	675,211	690,077
TOTAL	\$ 27,701,165	\$ 43,152,532	\$ 44,277,236	\$ 47,563,998

Data Source

Audited Financial Statements

	2018	2019	2020	2021	2022	2023
\$	11,052,132	\$ 11,328,832	\$ 11,322,169	\$ 12,500,091	\$ 13,293,370	\$ 13,898,087
	9,950,270	10,024,104	9,899,988	11,527,023	12,943,770	13,452,640
	7,843,458	7,289,905	8,272,095	10,012,130	11,491,369	11,263,730
	1,774,445	1,635,038	1,389,779	1,740,483	1,181,029	1,194,155
	1,953,992	1,951,262	2,900,089	2,952,253	2,992,307	3,043,839
	1,922,797	2,130,355	3,112,435	3,123,637	2,803,488	2,803,492
	1,397,658	1,268,855	1,386,533	1,839,468	4,995,818	4,135,561
	1,273,944	1,431,687	1,295,704	2,092,686	2,298,383	2,381,255
	3,223,082	3,282,137	3,103,403	3,502,233	3,827,604	4,120,318
	4,587,334	4,911,827	4,487,618	4,638,709	4,749,776	4,354,248
	1,818,235	1,806,397	1,655,653	1,710,898	1,857,939	1,815,258
	1,063,613	1,011,044	982,654	1,226,555	995,925	943,187
	797,500	925,034	627,620	913,254	1,069,274	1,298,403
\$	48,658,460	\$ 48,996,477	\$ 50,435,740	\$ 57,779,422	\$ 64,500,051	\$ 64,704,173

CITY OF DECATUR, ILLINOIS

TAXABLE ASSESSED VALUE, TAXABLE VALUE AND TAX COLLECTIONS

Last Ten Fiscal Years

Property Tax Levy Year	Property Assessment and Tax Information									
	Fiscal Year Ended	Residential Property	Farm Property	Commercial Property	Industrial Property	Railway Property	Total Taxable Assessed Value	Total Direct Tax Rate	Actual Taxable Value	Actual Tax Collections
2013	12/31/2014	\$ 498,132,967	\$ 3,874,516	\$ 255,201,842	\$ 64,833,161	\$ 16,055,123	\$ 838,097,609	1.40607	\$ 11,784,238	\$ 11,619,217
2014	12/31/2015	488,279,318	3,804,663	251,671,836	62,520,042	15,876,905	822,152,764	1.43527	11,800,112	11,606,976
2015	12/31/2016	486,890,202	4,091,129	256,543,471	62,939,380	16,762,909	827,227,091	1.63498	13,524,998	13,368,247
2016	12/31/2017	493,960,507	4,179,399	262,338,524	62,736,200	16,082,358	839,296,988	1.65177	13,863,257	13,729,015
2017	12/31/2018	489,602,730	5,211,462	259,959,243	63,214,295	15,369,985	833,357,715	1.66519	13,876,990	13,799,195
2018	12/31/2019	480,144,410	4,273,115	260,075,465	63,799,840	16,251,841	824,544,671	1.68302	13,877,253	13,733,299
2019	12/31/2020	490,454,850	4,782,824	259,618,410	63,223,426	14,764,193	832,843,703	1.70346	14,187,159	14,085,175
2020	12/31/2021	500,057,020	5,166,087	264,030,339	64,526,367	14,879,506	848,659,319	1.70419	14,462,765	14,334,174
2021	12/31/2022	522,933,926	6,536,953	288,974,926	68,206,802	16,663,283	903,315,890	1.69080	14,949,393	14,775,306
2022	12/31/2023	560,596,915	7,475,972	308,232,806	73,132,058	19,432,124	968,869,875	1.61902	15,323,338	15,217,760

Note 1: Actual tax collections reported is the civil city only and excludes tax receipts from Tax Increment Financing Districts or Special Assessments.

Note 2: Tax levy adopted by Council before December 31 of year, with tax billed and collected in subsequent calendar year.

Data Source

Office of the Macon County Clerk/Office of the Macon County Supervisor of Assessments

CITY OF DECATUR, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTAL UNITS

Last Ten Fiscal Years

Tax Levy Year Fiscal Year	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023
City of Decatur	1.40607	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902
County of Macon	0.94732	0.98067	1.08131	1.20181	1.09882	1.10841	1.11165	1.08531	1.10193	1.02472
Sanitary District	0.33123	0.34837	0.34658	0.37112	0.34728	0.34794	0.37583	0.37120	0.36992	0.34121
Decatur Public Schools	4.33259	4.42015	4.67266	4.86451	4.88163	4.90970	4.95630	5.28883	4.71996	4.89384
Decatur Park District	1.11716	1.12049	1.15036	1.15046	1.15046	1.15047	1.18251	1.17649	1.14315	1.12673
Decatur Township	0.35229	0.36010	0.35927	0.35275	0.34455	0.35167	0.35259	0.34790	0.32667	0.29981
Macon Mosquito Abatement	0.03544	0.03646	0.03748	0.03599	0.03699	0.03669	0.02874	0.02601	0.02528	0.02485
Conservation District	0.11025	0.11405	0.11717	0.11247	0.11709	0.11500	0.11312	0.11316	0.11471	0.10623
Mental Health	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000
Macon County Health	0.10348	0.10354	0.10275	0.10066	0.10044	0.09671	0.09567	0.09391	0.09138	0.08535
Richland Community College	0.49082	0.49243	0.54062	0.54703	0.55457	0.53027	0.53750	0.52690	0.53040	0.53195
Cooperative Extension	0.02467	0.02468	0.02817	0.02760	0.02754	0.02667	0.02638	0.02590	0.02520	0.02354
TOTAL TAX RATE PER \$100 AV	9.40132	9.58621	10.22135	10.56617	10.47456	10.50655	10.63375	10.90980	10.28940	10.22725
SHARE OF TOTAL TAX RATE LEVIED BY CITY	14.96%	14.97%	16.00%	15.63%	15.90%	16.02%	16.02%	15.62%	16.43%	15.83%

Note: The tax rate reported is the most prevalent tax district, Decatur Township.

Data Source

Office of the Macon County Clerk

CITY OF DECATUR, ILLINOIS

MAJOR PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Current Year				Nine Years Ago		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Valuation
Norfolk Southern Railway Co. (Wabash & IT Lines)	180,080,098	1	18.59%	Archer Daniels Midland Co.	25,954,452	1	3.10%
E. on North America	42,533,722	2	4.39%	Norfolk & Western RR (Wabash)	11,607,760	2	1.39%
Archer Daniels Midland Co.	32,457,134	3	3.35%	Walmart Stores, Inc.	7,622,724	3	0.91%
Caterpillar Tractor Co.	7,993,513	4	0.83%	Caterpillar Tractor Co.	7,055,446	4	0.84%
Ventas Inc.	7,583,115	5	0.78%	Ventas Inc.	6,218,847	5	0.74%
IL Power Company (Ameren)	6,406,438	6	0.66%	IL Power Company (Ameren)	5,862,990	6	0.70%
Capiti Family LLC	5,692,107	7	0.59%	Millikin University	3,926,732	7	0.47%
Fair Haven Christian Home	4,313,089	8	0.45%	Tate & Lyle A E Staley Co.	3,272,134	8	0.39%
Millikin University	3,740,763	9	0.39%	Brettwood Village Assoc	3,038,000	9	0.36%
A E Staley Co.	3,718,693	10	0.38%	William Downing	2,782,727	10	0.33%
	\$ 294,518,672		30.41%		\$ 77,341,812		9.23%

Note: Assessed valuation year is same as tax levy year with tax billed and collected in the subsequent calendar year.

Data Sources

Office of the Macon County Treasurer

CITY OF DECATUR, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Property Tax Levy Year	Fiscal Year Ended	Taxes Levied for the Fiscal Year	Total Taxes Extended by County Collector	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Levy		Amount	Percentage of Levy
2013	2014	\$ 11,784,000	\$ 11,784,238	\$ 11,619,217	99%	n/a	\$ 11,619,217	99%
2014	2015	11,800,000	11,800,112	11,606,976	98%	n/a	11,606,976	98%
2015	2016	13,524,802	13,524,998	13,368,247	99%	n/a	13,368,247	99%
2016	2017	13,863,000	13,863,257	13,729,015	99%	n/a	13,729,015	99%
2017	2018	13,876,800	13,876,990	13,073,471	94%	\$ 725,724	13,799,195	99%
2018	2019	13,877,000	13,877,253	13,733,299	99%	n/a	13,733,299	99%
2019	2020	14,187,000	14,187,159	13,836,991	98%	248,184	14,085,175	99%
2020	2021	14,462,508	14,462,764	14,334,174	99%	-	14,334,174	99%
2021	2022	14,949,154	14,949,393	14,775,306	99%	-	14,775,306	99%
2022	2023	15,323,128	15,323,337	15,217,760	99%	-	15,217,760	99%

Note: Tax levy adopted by Council before December 31 of year, with tax billed and collected in subsequent calendar year.

Data Source

Office of the Macon County Treasurer

CITY OF DECATUR, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Real Property					Direct Rate
Levy Year	Fiscal Year	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Total Actual Value (1)	Per \$100 Assessed Valuation
2013	12/31/2014	\$ 838,097,609	\$ 2,514,292,827	33.33%	1.40607
2014	12/31/2015	822,152,764	2,466,458,292	33.33%	1.43527
2015	12/31/2016	827,227,091	2,481,681,273	33.33%	1.63498
2016	12/31/2017	839,296,988	2,517,890,964	33.33%	1.65177
2017	12/31/2018	833,357,715	2,500,073,145	33.33%	1.66519
2018	12/31/2019	824,544,671	2,473,634,013	33.33%	1.68302
2019	12/31/2020	832,843,703	2,498,531,109	33.33%	1.70346
2020	12/31/2021	848,659,319	2,545,977,957	33.33%	1.70419
2021	12/31/2022	884,161,072	2,652,483,216	33.33%	1.69080
2022	12/31/2023	946,457,554	2,839,372,662	33.33%	1.61902

(1) State of Illinois law prescribes an assessed value ratio to be no more than 33.33% of actual value.

Note: Assessed valuation year is same as tax levy year with tax billed and collected in the subsequent calendar year.

Data Source

Office of the Macon County Clerk/Office of the Macon County Supervisor of Assessments.

CITY OF DECATUR, ILLINOIS

CITY GOVERNMENT PROPERTY TAX RATES

Last Ten Fiscal Years

Tax Levy Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fiscal Year Ended	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
PURPOSE OF FUND										
Library	0.33111	0.33753	0.34453	0.34553	0.34799	0.35171	0.34821	0.34172	0.32800	0.31407
Police Pension	0.44745	0.45004	0.43217	0.47362	0.48983	0.51508	0.48029	0.57739	0.58813	0.58429
Fire Pension	0.45341	0.45612	0.53069	0.54570	0.58799	0.57572	0.61236	0.61863	0.64468	0.64451
Municipal Band	0.00716	0.00730	0.00786	0.00775	0.00780	0.00789	0.00781	0.00766	0.00736	0.00705
Corporate	-	-	0.04954	0.07499	0.10290	-	-	-	-	-
IMRF Retirement	0.01194	0.02828	-	-	-	-	-	-	-	-
BOND AND INTEREST										
General Obligation	0.15500	0.15600	0.27019	0.20418	0.12868	0.23262	0.25479	0.15879	0.12263	0.06910
ALL PURPOSE - TOTAL	1.40607	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902
ACTUAL RATE EXTENDED	1.40607	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902

Note: Rate per \$100 Assessed Valuation

Data Source

Certificate of Tax Extension, Office of the Macon County Clerk

CITY OF DECATUR, ILLINOIS

CITY GOVERNMENT TAX LEVIES

Last Ten Fiscal Years

Tax Levy Year Fiscal Year Ended	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023
PURPOSE OF FUND										
Library	\$ 2,775,025	\$ 2,775,012	\$ 2,850,046	\$ 2,900,023	\$ 2,900,002	\$ 2,900,006	\$ 2,900,045	\$ 2,900,038	\$ 2,900,048	\$ 2,972,539
Police Pension	3,750,067	3,700,016	3,575,027	3,975,079	4,082,036	4,247,065	4,000,065	4,900,073	5,200,016	5,530,057
Fire Pension	3,800,018	3,750,003	4,390,012	4,580,044	4,900,060	4,747,069	5,100,002	5,250,060	5,700,008	6,100,014
Municipal Band	60,008	60,017	65,020	65,045	65,002	65,057	65,045	65,007	65,074	66,725
Corporate	-	-	409,808	629,389	857,525	-	-	-	-	-
IMRF Retirement	100,069	232,505	-	-	-	-	-	-	-	-
Mass Transit System	-	-	-	-	-	-	-	-	-	-
BOND AND INTEREST										
General Obligation	1,299,051	1,282,559	2,235,085	1,713,677	1,072,365	1,918,056	2,122,002	1,347,586	1,084,247	654,002
ALL PURPOSE - TOTAL	\$ 11,784,238	\$ 11,800,112	\$ 13,524,998	\$ 13,863,257	\$ 13,876,990	\$ 13,877,253	\$ 14,187,159	\$ 14,462,764	\$ 14,949,393	\$ 15,323,337

Data Source

Certificate of Tax Extension , Office of the Macon County Clerk

CITY OF DECATUR, ILLINOIS

PROPERTY TAX INFORMATION

December 31, 2023

Taxes Assessed:	The owner of property on January 1, in any year, is liable for taxes for that calendar year.
Taxes Due:	Current taxes on real property may be paid in two equal installments. The first installment is due not later than June 1st, or 30 days after the issuance of property tax bills by the County Treasurer, and bears interest at the rate of 1 1/2% per month after June 1st, until paid or forfeited. The second installment is payable not later than September 1st, or 30 days after the issuance of property tax bills by the County Treasurer, and bears interest at the rate of 1 1/2% per month after September 1st until paid or forfeited.
Payable:	Property taxes are payable to the Macon County Treasurer.
Tax Sale:	Application for judgment and sale in cases where taxes are not paid is made during the month of October. A Monday in October is fixed for the date of the sale by the County Treasurer. Tax bills are sold to the bidder who offers to pay the accumulated amount of the tax and to charge thereon the lowest rate of interest. The maximum interest provided by law is 18% every six months for a period of two years. The purchaser of the tax bill is given a certificate of purchase for each piece of real estate.
Redemption:	Redemption may be made by the owner by payment of the tax bill in full to the County Clerk including 18% penalties, plus \$4.00 service charge at any time before issuance of tax deed.
Tax Deed:	Two years and six months from the day of the annual tax sale, the holder of a certificate of purchase which has not been redeemed may, by fulfilling the statutory procedures and paying all subsequent tax bills, obtain a tax deed. This deed must be issued before the expiration of seven years after the annual tax sale or the certificate becomes void.

CITY OF DECATUR, ILLINOIS

WATER UTILITY REVENUE

Last Ten Fiscal Years

Fiscal Year	Water Utility Billed				Direct Rate per 700 Cubic Feet		Actual Receipts
	Residential	Commercial and Industrial	Government	Total	Domestic and Non-Domestic	Large Users	
2014	\$ 6,278,627	\$ 13,994,091	\$ 727,710	\$ 21,000,428	3.65	5.60	\$ 20,258,789
2015	8,013,010	16,926,951	834,928	25,774,889	4.56	7.00	25,715,500
2016	8,580,181	18,893,937	932,841	28,406,959	4.67	7.18	28,458,953
2017	8,628,334	19,048,526	967,812	28,644,672	4.79	7.36	28,720,264
2018	8,653,326	19,711,126	927,899	29,292,351	4.91	7.54	29,408,513
2019	8,690,783	19,674,626	1,002,224	29,367,633	5.03	7.73	29,396,115
2020	8,951,548	19,849,078	989,634	29,790,260	5.16	7.92	29,659,562
2021	8,680,436	20,839,741	1,085,476	30,605,653	5.28	8.11	30,866,847
2022	8,789,399	21,756,983	1,125,241	31,671,623	5.41	8.31	31,951,510
2023	9,311,312	22,369,173	1,218,836	32,899,321	5.73	8.81	32,484,138

Data Source

City Water Utility Records

CITY OF DECATUR, ILLINOIS

WATER UTILITY SERVICE USAGE RATES

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Service Charge Per Meter										
Domestic - All Meters (Monthly)	\$ 2.95	\$ 3.69	\$ 3.78	\$ 3.87	\$ 3.97	\$ 4.07	\$ 4.17	\$ 4.27	\$ 4.38	\$ 4.64
Non-Domestic and Large Users (Monthly)										
Meter Size 5/8"-3/4"	7.98	9.98	10.23	10.49	10.75	11.02	11.30	11.58	11.87	12.58
Meter Size 1"-1 1/2"	29.50	11.05	37.80	38.75	39.72	40.71	41.73	42.77	43.84	46.47
Meter Size 2"-4"	104.09	39.00	133.36	136.69	140.11	143.61	147.20	150.88	154.65	163.93
Meter Size 7"-12"	485.78	182.00	622.41	637.97	653.92	670.27	687.03	704.70	721.81	765.12
Meter size 14"-18"	1,995.18	747.50	2,556.33	2,620.24	2,685.75	2,752.89	2,821.71	2,892.25	2,964.56	3,142.43
Usage Charge-cu ft (monthly)										
Domestic and Non-Domestic										
1st 700	3.65	1.37	4.67	4.79	4.91	5.03	5.16	5.28	5.41	5.73
Next 1,500	3.32	1.24	4.25	4.36	4.47	4.58	4.69	4.80	4.92	5.22
Next 12,900	2.96	1.11	3.79	3.88	3.98	4.08	4.18	4.28	4.39	4.65
Next 18,300	2.37	0.89	3.03	3.11	3.19	3.27	3.35	3.42	3.52	3.73
Next 133,300	1.86	0.70	2.39	2.45	2.51	2.57	2.63	2.69	2.76	2.93
Next 833,300	1.76	0.66	2.26	2.32	2.38	2.44	2.50	2.56	2.62	2.78
Next 1,000 000	1.47	0.55	1.89	1.94	1.99	2.04	2.09	2.14	2.19	2.32
All Over 2,000,000	1.04	0.39	1.33	1.36	1.39	1.42	1.46	1.49	1.53	1.62
Large User										
1st 700	5.60	2.10	7.18	7.36	7.54	7.73	7.92	8.11	8.31	8.81
Next 1,500	5.07	1.90	6.50	6.66	6.83	7.00	7.18	7.35	7.53	7.98
Next 12,900	4.51	1.69	5.78	5.92	6.07	6.22	6.38	6.53	6.69	7.09
Next 18,300	3.63	1.36	4.65	4.77	4.89	5.01	5.14	5.76	5.39	5.71
Next 133,300	2.87	1.08	3.68	3.77	3.86	3.96	4.06	4.16	4.26	4.52
Next 833,300	2.67	1.00	3.42	3.51	3.60	3.69	3.78	3.87	3.97	4.21
Next 1,000 000	2.25	0.84	2.88	2.95	3.02	3.10	3.18	3.25	3.33	3.53
All Over 2,000,000	1.60	0.60	2.05	2.10	2.15	2.20	2.26	2.31	2.37	2.51

Data Source

City Water Utility Records

CITY OF DECATUR, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-Type Activities				Total Primary Government	Assessed Value	Percentage of Assessed Valuation	Per Capita \$
	General Obligation	Notes Payable	Capital Leases	Leases Payable	SBITAs Payable	General Obligation	Notes Payable	IEPA Loans Payable	Capital Leases				
2014	\$ 31,754,484	\$ 3,022,070	\$ 665,690	\$ -	\$ -	\$ 64,509,272	\$ 34,223,632	\$ -	\$ 289,887	\$ 134,465,035	\$ 838,097,609	16.04%	\$ 1,766
2015	29,835,429	4,826,718	672,085	-	-	85,657,678	33,680,365	-	214,903	154,887,178	822,152,764	18.84%	2,035
2016	27,807,841	5,268,074	781,031	-	-	105,669,747	31,922,990	-	138,347	171,588,030	827,227,091	20.74%	2,254
2017	22,927,203	8,080,548	1,078,472	-	-	103,756,880	37,359,462	-	60,269	173,262,834	839,296,988	20.64%	2,276
2018	31,704,267	7,895,800	965,100	-	-	115,586,234	38,733,058	-	1,319	194,885,778	833,357,715	23.39%	2,560
2019	32,479,118	6,498,890	678,226	-	-	108,583,995	37,362,743	-	-	185,602,972	824,544,671	22.51%	2,438
2020	29,913,736	4,856,029	492,233	-	-	101,618,880	39,848,236	-	-	176,729,114	832,843,703	21.22%	2,322
2021	27,026,547	6,182,101	299,134	-	-	94,264,902	36,517,362	-	-	164,290,046	848,659,319	19.36%	2,158
2022	24,123,347	4,626,903	-	7,001,691	348,130	111,972,978	9,661,886	23,780,200	-	181,515,135	884,161,072	20.53%	2,385
2023	20,925,146	5,536,935	-	6,140,011	240,037	103,126,893	8,230,353	22,191,677	-	166,391,052	946,457,554	17.58%	2,186

Data Sources

Annual Financial Report for relevant fiscal year, US Census Bureau

CITY OF DECATUR, ILLINOIS

RATIOS OF OUTSTANDING GENERAL BONDED DEBT

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Assessed Valuation	Percentage of Personal Income	Per Capita
2014	\$ 97,263,756	\$ 3,437,184	\$ 93,826,572	11.20%	5.58%	\$ 1,265
2015	115,493,107	3,970,678	111,522,429	13.56%	6.60%	1,522
2016	133,477,588	814,740	132,662,848	16.04%	7.34%	1,830
2017	126,684,083	748,802	125,935,281	15.00%	6.72%	1,754
2018	147,290,501	987,515	146,302,986	17.56%	6.58%	2,057
2019	141,063,113	1,081,088	139,982,025	16.98%	6.34%	1,979
2020	131,532,616	1,129,402	130,403,214	15.66%	5.92%	1,849
2021	121,291,449	1,448,868	119,842,581	14.12%	5.41%	1,690
2022	136,096,325	1,281,117	134,815,208	15.25%	6.25%	1,951
2023	124,052,039	1,280,676	122,771,363	12.97%	5.59%	1,788

Data Source

Annual Financial Report for relevant fiscal year.

CITY OF DECATUR, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2023

	<u>Debt Outstanding</u>	<u>Percentage of Debt Applicable to the City</u>	<u>City's Share of Debt</u>
DIRECT BONDED DEBT			
City of Decatur	\$ 32,842,129	100.00%	\$ 32,842,129
Less: Self-Supporting Debt ⁽¹⁾	<u>(12,308,300)</u>		<u>(12,308,300)</u>
Net Direct Bonded Debt payable from tax levy	<u>20,533,829</u>		<u>20,533,829</u>
OVERLAPPING DEBT			
Community Unit School District Number 1	12,830,000	33.74%	4,328,842
Community Unit School District Number 2 ⁽²⁾	33,502,000	12.68%	4,248,054
Community Unit School District Number 3 ⁽²⁾	8,115,000	10.56%	856,944
Community Unit School District Number 9 ⁽²⁾	2,465,000	1.11%	27,362
Community Unit School District Number 11	8,145,000	44.89%	3,656,291
Community Unit School District Number 15 ⁽²⁾	5,079,000	16.45%	835,496
Community Unit School District Number 61 ⁽²⁾	59,245,000	95.16%	56,377,542
Community Unit School District Number 100 ⁽²⁾	9,343,000	0.12%	11,212
Decatur Park District ⁽²⁾	-	97.05%	-
Richland Community College District Number 537	<u>29,940,000</u>	34.34%	<u>10,281,396</u>
NET OVERLAPPING BONDED DEBT	<u>168,664,000</u>		<u>80,623,139</u>
NET DIRECT AND OVERLAPPING BONDED DEBT	<u><u>\$ 189,197,829</u></u>		<u><u>\$ 101,156,968</u></u>
2022 Estimated Full Valuation for Tax Levy 2022 payable in 2023			\$ 2,839,372,662
2022 EAV for Tax Levy 2022 payable in 2023			946,457,554
Population (2020 Census)			70,522
Full Valuation Per Capita			40,262
Per Capita Net Direct Bonded Debt			291
Per Capita Net Direct Bonded Debt and Overlapping Bonded Debt			1,434

(1) City expects to continue to abate all of the property tax levies for debt service on its General Obligation Bonds, Series 2019B and Series 2020; and a portion of the tax levies for its General Obligation Bonds, Series 2018.

(2) Excludes outstanding principal amounts of general obligation "alternate revenue source" bonds that are anticipated to be paid from sources other than general taxation and self-supporting debt.

Data Sources

Office of the Macon County Clerk, City of Decatur Office of the City Treasurer, Municipal Securities Rulemaking Board's Electronic Municipal Market Access System.

CITY OF DECATUR, ILLINOIS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population	Per Capita Personal Income	Personal Income (thousands of dollars)	Median Age	Macon County K-12 School Enrollment	Unemployment Rate
2014	74,155	\$ 22,677	\$ 1,681,613	39.4	16,324	8.7%
2015	73,265	23,058	1,689,344	39.6	16,411	8.2%
2016	72,510	24,913	1,806,442	39.8	15,728	7.0%
2017	71,790	26,111	1,874,509	40.0	14,670	5.1%
2018	71,136	31,233	2,221,791	40.1	14,867	6.3%
2019	70,746	31,233	2,209,610	40.3	15,021	5.2%
2020	70,522	31,233	2,202,614	39.7	17,413	9.9%
2021	70,901	31,233	2,214,451	39.6	17,173	8.3%
2022	69,097	31,233	2,158,107	39.6	16,908	6.3%
2023	68,670	31,990	2,196,753	39.7	16,711	6.2%

Data Sources

Population, Per Capita Personal Income and Median Age information obtained from U.S. Census Bureau/Capital ESRI Demographic and Income Profile Report.

School enrollement data is for the entirety of Macon County. Statistics are kept by the Regional Office of Education by school, not the home address of students. Decatur has two separate public school systems within City limits, and there are private schools within the City. Add the sum of Macon CUSD + DIST61 + non-public

<https://www.census.gov/quickfacts/decaturocityillinois>

<https://www.illinois-demographics.com/decaturo-demographics>

https://data.census.gov/profile/Decatur_city,_Illinois?g=160XX00US1718823

[Unemployment rate \(Jan-Jan\), City of Decatur: https://fred.stlouisfed.org/series/DECA517UR](https://fred.stlouisfed.org/series/DECA517UR)

CITY OF DECATUR, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	December 31, 2023				April 30, 2013*			
	Employees	Rank	Percentage of Total City Employment		Employees	Rank	Percentage of Total City Employment	
Archer Daniels Midland Co.	4,000	1	10.22%		Archer Daniels Midland Co.	4,040	1	13.59%
Caterpillar, Inc.	3,150	2	8.05%		Caterpillar, Inc.	3,300	2	11.10%
Decatur Memorial Hospital	1,903	3	4.86%		Decatur Memorial Hospital	2,374	3	7.98%
Decatur Public Schools	1,752	4	4.48%		Decatur Public Schools	1,500	4	5.04%
St. Mary's Hospital	930	5	2.38%		St. Mary's Hospital	1,136	5	3.82%
Ameren aka Illinois Power Company	630	6	1.61%		Primient (formerly Tate & Lyle)	634	6	2.13%
Primient (formerly Tate & Lyle)	600	7	1.53%		Millikin University	627	7	2.11%
Millikin University	600	8	1.53%		Macon County	545	8	1.83%
Mueller Co., Inc.	585	9	1.49%		Ameren aka Illinois Power Company	512	9	1.72%
The Kelly Group	575	10	1.47%		City of Decatur	506	10	1.70%

* Most recent information available

Data Sources

Economic Development Foundation and Illinois Department of Employment Security
[Major Employers - Economic Development Corporation \(decaturedc.com\)](http://decaturedc.com)

CITY OF DECATUR, ILLINOIS

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
FUNCTION										
General Government	47	48	48	50	43	45	47	47	49	50
Public Safety										
Police										
Officers	151	160	158	148	154	141	149	147	147	147
Civilians	29	32	28	30	7	8	8	12	12	14
Fire										
Firefighters and Officers	106	110	109	108	102	108	103	106	105	106
Civilians	1	1	1	1	1	1	1	1	1	1
Public Works	65	65	66	67	63	68	63	61	64	65
Development Service	19	20	18	19	21	20	19	23	27	24
Water	43	45	45	41	42	42	41	44	49	46
CIVIL CITY FULL-TIME HEAD COUNT	461	481	473	464	433	433	431	441	454	453
ADDITIONAL FULL-TIME STAFF										
Library	28	27	24	27	28	28	29	34	33	31
FULL-TIME EQUIVALENT OR TEMPORARY STAFF										
General Government	1	1								
Public Safety			1	1	1	1	2	2	2	2
Library	11	11	8	8	7	6	10	8	7	8
Public Works	3	3	3	4	3	3	2	-	-	-
Total Full-Time Equivalent Employees	15	15	12	13	11	10	14	10	9	10
TOTAL FULL-TIME EQUIVALENT	504	523	509	504	472	471	474	485	496	494

Note 1: Fiscal year 2018 outsourced 21 employees from Police Emergency Communications to Central Illinois Regional Dispatch Center (CIRDC).

Data Source

City Records

CITY OF DECATUR, ILLINOIS

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
PUBLIC SAFETY										
Police										
Calls for Service	58,088	59,072	56,319	57,559	60,228	58,829	52,236	51,038	51,024	50,280
Traffic Citations	11,870	8,938	8,632	7,835	6,495	8,090	6,011	6,091	6,428	7,928
Fire										
Call Outs	8,712	10,317	11,079	11,336	11,631	10,968	11,115	12,440	13,100	14,073
Inspections	1,509	1,262	793	1,294	1,227	1,065	148	572	572	572
PUBLIC WORKS										
Street Surface Improv (LA MI)	4.0	3.3	13.9	18.1	10.0	5.4	4.0	6.3	4.6	10.2
Potholes Repaired	66,091	48,734	43,939	27,781	49,497	36,139	29,270	23,053	30,466	25,745
Pavement Markings-Paint (LF)	280,103	40,321	392,563	3,586	912,251	7,261	407,649	60,882	80,104	44,894
CULTURE AND RECREATION										
Library Items Loaned	422,369	376,140	300,646	309,736	309,694	316,574	243,517	234,246	260,805	268,873
GENERAL GOVERNMENT										
Building Permits New Home	12	11	13	12	5	12	3	6	5	5
Building Permits New Home (Value)	\$ 1,908,700	\$ 1,902,000	\$ 2,047,000	\$ 2,300,392	\$ 1,484,800	\$ 2,713,000	\$ 948,000	\$ 1,747,000	\$ 1,622,465	\$ 1,444,000
Building Permits All Residential (Value)	7,502,246	6,837,313	7,558,641	7,296,052	6,143,655	9,269,651	9,423,649	9,008,067	13,193,764	19,778,745
Building Permits All Other (Value)	44,999,233	42,366,920	71,256,635	70,854,944	103,240,708	73,065,617	52,613,550	97,835,606	132,590,272	92,590,660
WATER										
Water Consumption (CU FT)	810,103,373	803,866,983	811,794,925	801,715,332	809,992,702	791,548,573	778,741,186	799,392,029	851,917,957	764,123,650
Metered Services	31,376	31,418	31,381	31,366	30,885	30,674	30,974	30,591	30,695	30,618
Sediment Dredged (Dry TON)	324,620	2,727,652	3,181,651	2,702,447	2,324,764	-	-	-	-	-
PARKING										
Tickets Issued Note 1	7,606	6,127	4,567	4,700	4,697	3,252	1,643	1,851	2,277	2,410
Parking Lot Maintenance (Hours)	1,415	425	522	200	588	508	508	503	713	614
MASS TRANSIT										
Buses and Trolleys (Ridership)	1,489,705	1,254,118	1,236,846	1,159,686	1,134,274	1,060,921	750,593	813,559	903,004	890,436
ADA/Paratransit	35,947	32,537	34,260	24,135	20,313	18,185	14,335	12,879	15,182	19,204

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
WASTE REMOVAL										
Recycling (Pounds)	8,241,825	7,840,000	7,650,830	8,880,000	7,414,338	6,876,220	7,616,000	7,698,000	7,268,000	6,726,000
SEWER										
Sanitary Sewer Televised (LF)	304,500	286,388	287,572	241,700	270,795	139,093	101,178	185,000	209,000	171,000

Data Source

City Records

CITY OF DECATUR, ILLINOIS

CAPITAL ASSET AND INFRASTRUCTURE STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
PUBLIC SAFETY										
Police										
Patrol Units	44	38	38	42	39	37	37	37	37	37
Fire Stations	7	7	7	7	7	7	7	7	7	7
PUBLIC WORKS										
Bridges	19	19	19	19	19	19	19	19	19	19
Sidewalks (ft)	548,044	548,044	544,144	550,044	550,044	550,044	550,044	1,765,080	1,765,080	1,765,080
Streets (sq yd)	1,509,977	1,522,959	1,592,488	1,592,488	1,592,488	1,592,488	1,592,488	Note 1	Note 1	6,458,000
Storm Sewers (ft)	288,204	288,204	288,204	288,204	288,204	288,204	288,204	Note 1	Note 1	1,098,000
CULTURE AND RECREATION										
Library Bookmobiles	2	2	2	-	-	-	-	-	-	-
WATER										
Water Mains (miles)	531	535	531	532	532	532	532	Note 1	Note 1	549
Maximum Daily Capacity (million of gallons)	36	36	36	36	36	36	36	36	36	36
PARKING										
Garages	2	2	2	2	2	2	2	2	2	2
Lots	5	5	5	5	5	5	5	5	5	5
MASS TRANSIT										
Buses	22	22	22	22	20	21	22	23	23	23
Trolleys	2	2	2	2	2	2	2	2	2	2
SEWER										
Sanitary Sewers (ft)	396,189	422,199	422,199	422,199	433,503	433,503	433,503	433,503	433,503	433,503

Note 1: There were a large amount of annexations between FY21 and FY23, and accurate amounts of road/sidwalk yardage and water lines cannot be gleaned.

Data Source

City Records

CITY OF DECATUR, ILLINOIS

RISK MANAGEMENT
INSURANCE COVERAGE MASTER

Coverge October 1, 2023 to October 1, 2024

	Limit Type	\$ Limit	Basis	Deductible SIR	Maintenance Deductible	Annual Premium
Commercial Package Liability	<i>Includes Premium, surplus lines tax, stamping fee, fire marshal tax</i>					\$ 331,443
General Liability coverage						
General liability	Limit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Errors & omissions	LimitSub	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Employment practice	Sublimit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Sexual harassment	Sublimit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Sexual abuse	Sublimit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Employee benefits	Limit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Law enforcement liability	Limit	\$ 5,000,000	each claim / annual aggregate	250,000		included above
Business Auto Liability coverage						
Automobile liability	Limit	\$ 5,000,000	each accident	250,000		included above
Property Coverage Chubb/Federal Insurance Co.						\$ 252,361
Building & Property	Limit	\$ 200,000,000		50,000		included above
Business income with extra expense	Limit	\$ 2,000,000		50,000		included above
Mobile Equipment	Limit	\$ 10,000,000		25,000		included above
Accounts receivable	Limit	\$ 300,000		50,000		included above
EDP property	Limit	\$ 2,550,000		50,000		included above
Valuable papers	Limit	\$ 600,000		50,000		included above
Fine arts	Limit	\$ 4,966,806		50,000		included above
Loss Limit	Limit	\$ 200,000,000		50,000		included above
Excess Liability General Star Indemnity Co.	<i>Includes Premium, TRIA terrorism premium, surplus lines tax, stamping fee</i>					\$ 236,041
General Liability Umbrella	Limit	\$ 5,000,000	each occurrence / annual aggregate	-		included above
Excess Liability Evanston Insurance Co.	<i>Includes Premium, TRIA terrorism premium, surplus lines tax, stamping fee</i>					\$ 152,722
General Liability Umbrella	Limit	\$ 5,000,000	each occurrence / annual aggregate	-		included above

CITY OF DECATUR, ILLINOIS

RISK MANAGEMENT
INSURANCE COVERAGE MASTER (Continued)

Coverge October 1, 2023 to October 1, 2024

	Limit Type	\$ Limit	Basis	Deductible SIR	Maintenance Deductible	Annual Premium
Auto Physical Damage Hanover	Includes Premium, TRIA terrorism premium					\$ 61,726
Property coverage	Limit	\$ 19,778,306	per occurrence	100,000		included above
Locations not scheduled	Limit	\$ 500,000	maximum per occurrence	100,000		included above
Wind / Hail	Limit	\$ 19,778,306	per occurrence	100,000		included above
Flood non hazard zone	Limit	\$ 10,000,000	Aggregate	100,000		included above
Flood defined city turf	Limit	\$ 5,000,000	Aggregate	100,000		included above
Earthquake	Limit	\$ 10,000,000	Aggregate	100,000		included above
Inland Marine Hanover Insurance Group	Includes Premium					\$ 23,178
Mobile Equipment	Limit	\$ 1,000,000		1,000		included above
Equipment leased or rented from others	Limit	\$ 100,000		1,000		included above
Equipment leased or rented to others	Limit	\$ 25,000		1,000		included above
Fire suppression equipment	Limit	\$ 50,000		1,000		included above
Loss Limit	Limit	\$ 3,274,432				
Equipment Breakdown Federal Ins. Co.	Includes Premium					\$ 5,968
Blanket	Limit	\$ 100,000,000		5,000		included above
Expiditing expense	Limit	\$ 250,000		5,000		included above
Water damage	Limit	\$ 250,000		5,000		included above
Electronic data	Limit	\$ 250,000		5,000		included above
Spoilage	Limit	\$ 250,000		5,000		included above
Additional coverage						included above
Ammomia contamination	Limit	\$ 1,000,000		5,000		included above
Debris removal	Limit	\$ 1,000,000		5,000		included above
Business income loss of utilities	Limit	\$ 100,000		5,000		included above
Business income pollutant clean-up	Limit	\$ 100,000		5,000		included above
Fungus pollutant clean-up removal	Limit	\$ 50,000		5,000		included above
Pair and Set	Limit	\$ 50,000		5,000		included above
Preparation of loss fees	Limit	\$ 50,000		5,000		included above
Off premises property damage	Limit	\$ 1,000,000		5,000		included above
Unintentional error & omissions	Limit	\$ 100,000		5,000		included above
Pollutant Clean Up or Removal	Limit	\$ 100,000		5,000		included above
Business income dependent premises	Limit	\$ 1,000,000		5,000		included above

CITY OF DECATUR, ILLINOIS

RISK MANAGEMENT
INSURANCE COVERAGE MASTER (Continued)

Coverge October 1, 2023 to October 1, 2024

		Limit Type	\$ Limit	Basis	Deductible SIR	Maintenance Deductible	Annual Premium
Crime	National Union Fire Ins. Co. of Pittsburg, PA	Includes Premium					\$ 3,397
	EE theft	Limit	\$ 500,000	per loss coverage	5,000		included above
	Forgery or alteration	Limit	\$ 500,000	single loss	5,000		included above
	Inside premises	Limit	\$ 500,000	single loss	5,000		included above
	Outside premises	Limit	\$ 500,000	single loss	5,000		included above
	Computer fraud	Limit	\$ 500,000	single loss	5,000		included above
	Funds transfer fraud	Limit	\$ 500,000	single loss	5,000		included above
	Money orders & counterfeit currency	Limit	\$ 500,000	single loss	5,000		included above
	Impersonation Fraud coverage	Limit	\$ 100,000	single loss	25,000		included above
Excess Crime	Hiscox Ins. Co. Inc.	Includes Premium					\$ 5,778
	EE theft	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Forgery	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Inside premises	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Outside premises	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Computer fraud	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Funds transfer fraud	Limit	\$ 1,500,000	per occurrence	500,000		included above
	Cyber deception	Limit	\$ 100,000	per occurrence	10,000		included above
Cyber Liability	Cowbell Cyber Risk	Includes Premium (underwriting fee & commission included), carrier fee, surplus lines tax, stamping fees					\$ 64,567
	Data Restoration	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Extortion Costs	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Business Impersonation	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Reputational Harm Expense	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Business interruption	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Sys. Failure Business Interruption Loss	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Network extortion	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Liability, PCI, Regulatory Costs	Limit	\$ 3,000,000	each claim / aggregate	50,000		included above
	Cyber Crime Loss	Limit	\$ 250,000	each claim / aggregate	50,000		included above
	Criminal Reward Costs	Limit	\$ 100,000	each claim / aggregate	50,000		included above
	Aggregate limit for all coverage	Limit	\$ 3,000,000				included above

CITY OF DECATUR, ILLINOIS

RISK MANAGEMENT
INSURANCE COVERAGE MASTER (Continued)

Coverge October 1, 2023 to October 1, 2024

	Limit Type	\$ Limit	Basis	Deductible SIR	Maintenance Deductible	Annual Premium
Excess Cyber Liability Arch Specialty Ins. Co.	<i>Includes Premium, surplus lines tax, stamping fee</i>					\$ 38,719
Cyber Liability \$2M excess of \$3M	Limit	\$ 2,000,000	each occurrence / annual aggregate	-		included above
Crisis Protect Underwriters at Lloyds, London	<i>Includes Premium, surplus lines tax, stamping fee</i>					\$ 57,666
1st Party including act of:	Limit	\$ 1,000,000	any one occurrence	5,000		included above
Terrorism	Limit	\$ 1,000,000	any one occurrence	5,000		included above
Civil commotion	Limit	\$ 1,000,000	any one occurrence	5,000		included above
Sabotage	Limit	\$ 1,000,000	any one occurrence	5,000		included above
Visious attack	Limit	\$ 1,000,000	any one occurrence	5,000		included above
Total insured value	Limit	\$ 262,751,194				included above
Additional coverage						included above
Ransom	Sublimit	\$ 1,000,000	each occurrence / annual aggregate			included above
In Transit/Delivery	Sublimit	\$ 1,000,000	each occurrence / annual aggregate			included above
Expenses	Sublimit	\$ 1,000,000	each occurrence / annual aggregate			included above
Judgement, settlement, defense cost	Sublimit	\$ 500,000	anyone claim / aggregate			included above
Excess Workers Compensation IL Public Risk Fund	<i>Includes Premium</i>					\$ 213,540
Workers compensation	Limit	\$ 3,000,000	per occurrence	300,000		included above
Employer liability	Limit	\$ 3,000,000	per occurrence	300,000		included above
Payroll exposure	Value	\$ 43,770,103	payroll estimation			
Broker Fee						
Arthur J Gallagher	<i>Includes agency contract advisory fee</i>					\$ 67,000

Total Cost \$ 1,514,106

Data Source

City Office of Risk Management



CITY OF DECATUR, ILLINOIS

AUDITOR'S COMMUNICATION TO THE CITY COUNCIL AND MANAGEMENT

For the Year Ended December 31, 2023

The background of the lower half of the page features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent triangles and polygons in various shades of gray and teal, creating a sense of depth and architectural structure. The pattern is most dense in the center and fades towards the edges.

SIKICH.COM

CITY OF DECATUR, ILLINOIS
AUDITOR’S COMMUNICATION TO THE CITY COUNCIL AND MANAGEMENT
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3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

May 15, 2025

The Honorable Mayor
Members of City Council
1 Gary K. Anderson Plaza
City of Decatur, Illinois

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you previously.

In addition, auditing standards require the communication of internal control related matters to management. Our communication of these matters is enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City of Decatur and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads 'Sikich CPA LLC'.

Sikich CPA LLC
By: Chad A. Lucas, CPA
Principal

May 15, 2025

The Honorable Mayor
Members of City Council
City of Decatur, Illinois

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023, except for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

1. Management's estimate of the City's net pension liability and net other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates and mortality rates. We evaluated the key factors and assumptions used to develop management's estimate of the City's net pension liability and net other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.
2. Management's estimate of depreciable useful lives of capital assets is made at the time the asset is placed into service and involves various judgments and assumptions based on prior experience. We evaluated the key factors and assumptions used to develop the estimate of depreciable useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
3. Management's estimate of the allowance for doubtful accounts for other receivables reported in the business-type activities is based on an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
4. Management's estimate of the liability under the self-insured health plan is based on claims history. We evaluated the key factors and assumptions used to develop the liability under the self-insured health plan in determining that it is reasonable in relation to the financial statements taken as a whole.

We noted no other particularly sensitive estimates made by management during our audit of the financial statements.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit, except for delays in the report issuance which was primarily a result of a significant number of adjusting journal entries necessary to adjust trial balance figures.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for AJE-02, AJE-06, AJE-07, AJE-08, AJE-10, AJE-11, AJE-14, AJE-15, AJE-18, AJE-19, AJE-22, AJE-26, AJE-27, AJE-29, AJE-38, AJE-39, AJE-40, AJE-43, AJE-44, AJE-45, AJE-50, AJE-52, AJE-55, AJE-56, AJE-57, AJE-58, AJE-61, AJE-64, AJE-65, AJE-66, AJE-68, AJE-73, AJE-76, AJE-78, AJE-79, and AJE-80.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 14, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the required supplementary information as listed in the table of contents which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Mayor, the City Council and management of the City of Decatur and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Chad A. Lucas, CPA
Principal

City of Decatur

Year End: December 31, 2023

Adjusting Journal Entries - City

Date: 1/1/2023 To 12/31/2023

Account No: AJE-01 To AJE-99

Number	Date	Type	Name	Account No	Debit	Credit
AJE-01	12/31/2023	N	A/R STATE REPLACEMENT TAX	10 -00-00-000-00-130250- 10		-315,936.00
AJE-01	12/31/2023	N	FUND BALANCE- UNRESERV	10 -00-00-000-00-295000- 10	538,022.33	
AJE-01	12/31/2023	N	STATE REPLACEMENT TAX	10 -02-32-000-00-302104- 10		-538,022.33
AJE-01	12/31/2023	N	STATE REPLACEMENT TAX	10 -02-32-000-00-302104- 10	315,936.00	
AJE-01	12/31/2023	N	A/R STATE REPLACEMENT TAX	35 -00-00-000-00-130250- 35		-93,307.99
AJE-01	12/31/2023	N	FUND BALANCE- UNRESERV	35 -00-00-000-00-295000- 35	158,897.79	
AJE-01	12/31/2023	N	STATE REPLACEMENT TAX	35 -06-59-350-00-302104- 35		-158,897.79
AJE-01	12/31/2023	N	STATE REPLACEMENT TAX	35 -06-59-350-00-302104- 35	93,307.99	
Reversing CY and PY Replacement Tax Receivables. Correcting the corresponding Fund balances for revenue recognized incorrectly in PY and correcting CY revenue recognized.						
AJE-02	12/31/2023	N	A/R - STATE INCOME TAX	10 -00-00-000-00-130525- 10		-1,124,786.11
AJE-02	12/31/2023	N	FUND BALANCE- UNRESERV	10 -00-00-000-00-295000- 10	1,049,578.11	
AJE-02	12/31/2023	N	STATE INCOME TAX	10 -02-32-000-00-302105- 10		-1,049,578.11
AJE-02	12/31/2023	N	STATE INCOME TAX	10 -02-32-000-00-302105- 10	1,124,786.11	
RJE261 - Reversing CY and PY Income Tax Receivables. Correcting the corresponding Fund balances for revenue recognized incorrectly in PY and correcting CY revenue recognized.						
AJE-03	12/31/2023	N	A/R - STATE SALES TAX	10 -00-00-000-00-130325- 10	240,686.79	
AJE-03	12/31/2023	N	AVIATION FUEL TAX	10 -02-31-000-00-301206- 10		-2,200.62
AJE-03	12/31/2023	N	LOCAL USE TAX	10 -02-31-000-00-301207- 10		-233,624.37
AJE-03	12/31/2023	N	AUTO RENTAL TAX	10 -02-31-000-00-301208- 10		-4,861.80
To adjust sales and use taxes to actual						
AJE-04	12/31/2023	N	VOUCHERS PAYABLE	46 -00-00-000-00-201000- 46	111,239.00	
AJE-04	12/31/2023	N	ANNUAL STREET RESTORATION	46 -10-48-460-06-489070-21-08 46		-89,607.00
AJE-04	12/31/2023	N	COUNTRY CLUB AND AIRPORT RD	46 -10-48-460-07-489070-21-33 46		-21,632.00
To reverse PY Vouchers Payable accrual (2022 RJE #95)						
AJE-05	12/31/2023	N	CONSTRUCTION IN PROCESS	70 -00-00-000-00-150530- 70		-6,607.00
AJE-05	12/31/2023	N	VOUCHERS PAYABLE	70 -00-00-000-00-201000- 70	6,607.00	
To reverse PY Vouchers Payable accrual (2022 RJE #32)						
AJE-06	12/31/2023	N	VOUCHERS PAYABLE	79 -00-00-000-00-201000- 79	1,043,932.00	
AJE-06	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79		-1,043,932.00
To correct improper reversal (2023 RJE #151) of PY Vouchers Payable accrual (2022 RJE #32)						
AJE-07	12/31/2023	N	VOUCHERS PAYABLE	79 -00-00-000-00-201000- 79	165,409.00	
AJE-07	12/31/2023	N	SANITARY SEWER	79 -18-48-790-06-489030-23-28 79		-165,409.00
To reverse PY Vouchers Payable accrual (2022 RJE #95)						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-08	12/31/2023	N	A/R STATE MAINTENANCE INCOME	46 -00-00-000-00-130570- 46		-40,650.00
AJE-08	12/31/2023	N	ACCTS RECEIVABLE	46 -00-00-000-00-131000- 46		-410,195.00
AJE-08	12/31/2023	N	DEFERRED REV	46 -00-00-000-00-241000- 46		-571,190.00
AJE-08	12/31/2023	N	STATE GRANTS OR OTHER	46 -10-48-460-00-302107- 46	571,190.00	
AJE-08	12/31/2023	N	MISCELLANEOUS INCOME	46 -10-48-460-00-308899- 46	40,650.00	
AJE-08	12/31/2023	N	MISCELLANEOUS INCOME	46 -10-48-460-00-308899- 46	410,195.00	
RJE265 & RJE 266 - To reverse an incorrect JE posted by the city for General Billings						
AJE-09	12/31/2023	N	A/R STATE MAINTENANCE INCOME	46 -00-00-000-00-130570- 46	67,145.33	
AJE-09	12/31/2023	N	DEF REV DUE TO STATE BUDGET	46 -00-00-000-00-241120- 46		-43,565.09
AJE-09	12/31/2023	N	MAINT INCOME FR STATE	46 -10-48-460-00-302123- 46		-23,580.24
To adjust State Maintenance Tax Revenue, Receivables, and Deferred Revenue to Actual						
AJE-10	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79	730,417.68	
AJE-10	12/31/2023	N	FUND BALANCE- UNRESERV	81 -00-00-000-00-295000- 81	1,379,839.34	
AJE-10	12/31/2023	N	ELLEN/DIVISION I&J REDUCTION	79 -18-48-790-06-489030-18-01 79		-515,624.34
AJE-10	12/31/2023	N	HERBICIDE ROOT CONTROL	79 -18-48-790-06-489030-20-31 79		-214,793.34
AJE-10	12/31/2023	N	ANN WATER MAIN REPL-BAY-GREEN	81 -18-80-811-08-488800-21-10 81		-806,539.34
AJE-10	12/31/2023	N	EAST CLARIFIERS CONVERSION	81 -18-80-811-08-499200-W1603 81		-573,300.00
Adjustment for items noted during expense testing which relate to services provided in FY22: INV 273952, 285447, 274138, & 274650						
AJE-11	12/31/2023	N	MISC PREPAID	64 -00-00-000-00-130950- 64	864,541.18	
AJE-11	12/31/2023	N	INSURANCE PREMIUMS	64 -16-43-643-02-442400- 64		-864,541.18
To record 1/1/24-10/1/24 portion of Gallagher premiums as prepaid (Munis Doc # 287309)						
AJE-12	12/31/2023	N	A/R - UTILITY TAX	10 -00-00-000-00-130500- 10		-84,744.27
AJE-12	12/31/2023	N	UTILITY TAX	10 -02-31-000-00-301209- 10	84,744.27	
To adjust utility tax revenue and A/R to actual						
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	10 -00-00-000-00-130150- 10	427,646.00	
AJE-13	12/31/2023	N	DEF PROPERTY TAX	10 -00-00-000-00-242500- 10		-427,646.00
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	19 -00-00-000-00-130150- 19	292,181.11	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	19 -00-00-000-00-130175- 19		-3,506.17
AJE-13	12/31/2023	N	DEFERRED PROPERTY TAX	19 -00-00-000-00-242500- 19		-288,674.94
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	21 -00-00-000-00-130150- 21	29,843.26	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	21 -00-00-000-00-130175- 21		-358.12
AJE-13	12/31/2023	N	DEF PROPERTY TAX	21 -00-00-000-00-242500- 21		-29,485.14
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	23 -00-00-000-00-130150- 23	1,436.33	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	23 -00-00-000-00-130175- 23		-17.24
AJE-13	12/31/2023	N	DEF PROPERTY TAX	23 -00-00-000-00-242500- 23		-1,419.09
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	24 -00-00-000-00-130150- 24	22,353.67	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	24 -00-00-000-00-130175- 24		-268.24
AJE-13	12/31/2023	N	DEF PROPERTY TAX	24 -00-00-000-00-242500- 24		-22,085.43
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	28 -00-00-000-00-130150- 28	2,184.10	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	28 -00-00-000-00-130175- 28		-26.21
AJE-13	12/31/2023	N	DEF PROPERTY TAX	28 -00-00-000-00-242500- 28		-2,157.89
AJE-13	12/31/2023	N	A/R - REAL ESTATE TAXES	29 -00-00-000-00-130150- 29	10,151.43	
AJE-13	12/31/2023	N	A/R - UNCOL RE TAX- CUR YR	29 -00-00-000-00-130175- 29		-121.82
AJE-13	12/31/2023	N	DEF PROPERTY TAX	29 -00-00-000-00-242500- 29		-10,029.61
To correct property tax receivable and deferred revenue for Road and Bridge entry missing and actuals based on extension						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-14	12/31/2023	N	DEFERRED REVENUE	79 -00-00-000-00-241000- 79		-775,577.31
AJE-14	12/31/2023	N	SEWER USER FEES	79 -18-48-790-00-303105- 79	775,577.31	
RJE250 - Prior year reversing entry made twice. This entry is being posted to reverse the second incorrect entry made						
AJE-15	12/31/2023	N	A/R MISC GENERAL BILLING	79 -00-00-000-00-131117- 79	404,679.00	
AJE-15	12/31/2023	N	A/R MISC GENERAL BILLING	79 -00-00-000-00-131117- 79	320.10	
AJE-15	12/31/2023	N	MISCELLANEOUS INCOME	79 -18-48-790-00-308899- 79		-404,679.00
AJE-15	12/31/2023	N	MISCELLANEOUS INCOME	79 -18-48-790-00-308899- 79		-320.10
RJE247 - To correct AR for incorrect entry posted, and post correct amount to accounts						
AJE-16	12/31/2023	N	DEF REVENUE MISC GENERAL BILL	80 -00-00-000-00-241117- 80		-181,066.87
AJE-16	12/31/2023	N	MISCELLANEOUS INCOME	80 -18-80-800-00-308899- 80	181,066.87	
To correct deferred revenue						
AJE-17	12/31/2023	N	ACCTS RECEIVABLE	45 -00-00-000-00-131000- 45	333.90	
AJE-17	12/31/2023	N	DEFERRED REV	45 -00-00-000-00-241000- 45	51,353.10	
AJE-17	12/31/2023	N	FUND BALANCE- UNRESERV	45 -00-00-000-00-295000- 45		-51,353.10
AJE-17	12/31/2023	N	FUND BALANCE- UNRESERV	45 -00-00-000-00-295000- 45		-333.90
RJE263 & RJE264 - To adjust for PY balance						
Balance						
AJE-18	12/31/2023	N	VOUCHERS PAYABLE	64 -00-00-000-00-201000- 64		-33,525.00
AJE-18	12/31/2023	N	VOUCHERS PAYABLE	64 -00-00-000-00-201000- 64		-105,035.00
AJE-18	12/31/2023	N	VOUCHERS PAYABLE	64 -00-00-000-00-201000- 64		-955,534.00
AJE-18	12/31/2023	N	VOUCHERS PAYABLE	64 -00-00-000-00-201000- 64		
AJE-18	12/31/2023	N	SURETY BONDS	64 -16-43-641-02-442500- 64	4,127.00	
AJE-18	12/31/2023	N	CLAIMS	64 -16-43-642-02-440100- 64	84,541.00	
AJE-18	12/31/2023	N	CLAIMS	64 -16-43-642-02-440100- 64	955,534.00	
AJE-18	12/31/2023	N	SETTLEMENTS	64 -16-43-642-02-440125- 64	20,494.00	
AJE-18	12/31/2023	N	PROFESSIONAL SERVICES	64 -16-43-643-02-428000- 64	6,220.00	
AJE-18	12/31/2023	N	CLAIMS	64 -16-43-643-02-440100- 64		
AJE-18	12/31/2023	N	INSURANCE PREMIUMS	64 -16-43-643-02-442400- 64	23,178.00	
RJE98, RJE100, RJE102 - To adjust Accounts Payable to Actual						
AJE-19	12/31/2023	N	VOUCHERS PAYABLE	70 -00-00-000-00-201000- 70		-184,885.00
AJE-19	12/31/2023	N	MONTHLY FIXED FEE	70 -18-41-701-02-429900-TMF 70	184,885.00	
To record missing payable at year end						
AJE-20	12/31/2023	N	INVESTMENT MARKET VALUE ADJ	89 -00-00-000-00-111999- 89		-158,154.00
AJE-20	12/31/2023	N	A/R INTEREST	89 -00-00-000-00-130110- 89		-56,616.00
AJE-20	12/31/2023	N	INVESTMENT INCOME	89 -18-43-890-00-307141- 89	56,616.00	
AJE-20	12/31/2023	N	GAIN/LOSS ON INVESTMENTS	89 -18-43-890-00-307341- 89	158,154.00	
To reverse PY MV Adjustment for Water Caiptol Bonds						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-21	12/31/2023	N	A/R FEDERAL GRANTS	18 -00-00-000-00-130650- 18	85,844.00	
AJE-21	12/31/2023	N	VOUCHERS PAYABLE	18 -00-00-000-00-201000- 18		-154,840.00
AJE-21	12/31/2023	N	FEDERAL GRANTS	18 -02-45-180-00-302106- 18		-85,844.00
AJE-21	12/31/2023	N	REHAB PROJECTS	18 -02-45-183-07-492700- 18	154,840.00	
RJE242 - To adjust CDBG Payable and receivable						
AJE-22	12/31/2023	N	A/R STATE GRANTS	70 -00-00-000-00-130675- 70		-1,478,785.00
AJE-22	12/31/2023	N	A/R STATE GRANTS	70 -00-00-000-00-130675- 70		-260,309.00
AJE-22	12/31/2023	N	DEF REV DUE TO STATE BUDGET	70 -00-00-000-00-241120- 70		-9,653.00
AJE-22	12/31/2023	N	DEF REV DUE TO STATE BUDGET	70 -00-00-000-00-241120- 70		-207,757.00
AJE-22	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70	149,905.00	
AJE-22	12/31/2023	N	STATE GRANTS OR OTHER	70 -18-41-700-00-302107- 70	1,338,533.00	
AJE-22	12/31/2023	N	STATE GRANTS OR OTHER	70 -18-41-700-00-302107- 70	468,066.00	
RJE270 & RJE271 - To adjust State Transit						
AJE-23	12/31/2023	N	DEF REV DUE TO STATE BUDGET	22 -00-00-000-00-241120- 22		-19,335.00
AJE-23	12/31/2023	N	DEF REV DUE TO STATE BUDGET	22 -00-00-000-00-241120- 22		-77,338.00
AJE-23	12/31/2023	N	FEDERAL GRANTS	22 -02-45-220-00-302106- 22	77,338.00	
AJE-23	12/31/2023	N	STATE GRANTS OR OTHER	22 -02-45-220-00-302107- 22	19,335.00	
RJE269 - To correct DUATS						
AJE-24	12/31/2023	N	A/R - PARKING TICKETS	10 -00-00-000-00-130450- 10		-10,154.97
AJE-24	12/31/2023	N	ON STREET PARKING	10 -02-35-000-00-303301- 10	10,154.97	
RJE241 - To write off old Parking Ticket AR account no longer used						
AJE-25	12/31/2023	N	DEFERRED REVENUE	10 -00-00-000-00-241000- 10	104,498.00	
AJE-25	12/31/2023	N	MISCELLANEOUS INCOME	10 -02-38-000-00-308899- 10		-104,498.00
To clear out General Fund Deferred Revenue balances carried forward						
AJE-26	12/31/2023	N	BUILDINGS	60 -00-00-000-00-150502- 60		-181,613.00
AJE-26	12/31/2023	N	IMPROV OTHER THAN BLDGS	60 -00-00-000-00-150503- 60	181,613.10	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	60 -00-00-000-00-150530- 60		-45,000.00
AJE-26	12/31/2023	N	A/D - BUILDINGS	60 -00-00-000-00-155502- 60	46,160.00	
AJE-26	12/31/2023	N	A/D - IMPROVEMENTS	60 -00-00-000-00-155503- 60		-46,159.11
AJE-26	12/31/2023	N	FUND BALANCE- UNRESERV	60 -00-00-000-00-295000- 60	44,999.01	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	65 -00-00-000-00-150530- 65		-586,105.00
AJE-26	12/31/2023	N	FUND BALANCE- UNRESERV	65 -00-00-000-00-295000- 65	586,105.00	
AJE-26	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-1,753,469.74
AJE-26	12/31/2023	N	LAND	GFA -02-00-000-00-150501- GFA		-2,480,296.35
AJE-26	12/31/2023	N	BUILDINGS	GFA -02-00-000-00-150502- GFA		-6,548,365.21
AJE-26	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -02-00-000-00-150503- GFA		-13,730,016.57
AJE-26	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -02-00-000-00-150505- GFA		-19,843,297.50
AJE-26	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -02-00-000-00-150510- GFA		-50,516.50
AJE-26	12/31/2023	N	OTHER EQUIPMENT	GFA -02-00-000-00-150520- GFA	127,888.21	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -02-00-000-00-150530- GFA		-4,433,870.83
AJE-26	12/31/2023	N	A/D - BUILDINGS	GFA -02-00-000-00-155502- GFA	5,487,926.44	
AJE-26	12/31/2023	N	A/D - IMPROVEMENTS	GFA -02-00-000-00-155503- GFA	5,913,540.83	
AJE-26	12/31/2023	N	A/D INFRASTRUCTURE	GFA -02-00-000-00-155505- GFA	8,914,309.93	
AJE-26	12/31/2023	N	A/D - AUTOMOTIVE	GFA -02-00-000-00-155510- GFA	76,430.22	
AJE-26	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -02-00-000-00-155520- GFA		-189,341.13
AJE-26	12/31/2023	N	BUILDINGS	GFA -04-00-000-00-150502- GFA	4,926,489.60	
AJE-26	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -04-00-000-00-150503- GFA		-1,031,645.76
AJE-26	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -04-00-000-00-150505- GFA		-392,915.28

Number	Date	Type	Name	Account No	Debit	Credit
AJE-26	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -04-00-000-00-150510- GFA	1,291,406.91	
AJE-26	12/31/2023	N	OTHER EQUIPMENT	GFA -04-00-000-00-150520- GFA	330,290.54	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	2,332,291.88	
AJE-26	12/31/2023	N	A/D - BUILDINGS	GFA -04-00-000-00-155502- GFA		-195,948.71
AJE-26	12/31/2023	N	A/D - IMPROVEMENTS	GFA -04-00-000-00-155503- GFA		-219,424.73
AJE-26	12/31/2023	N	A/D INFRASTRUCTURE	GFA -04-00-000-00-155505- GFA	117,819.23	
AJE-26	12/31/2023	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA	258,908.83	
AJE-26	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -04-00-000-00-155520- GFA		-900,572.54
AJE-26	12/31/2023	N	BUILDINGS	GFA -06-00-000-00-150502- GFA		-994,943.00
AJE-26	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -06-00-000-00-150503- GFA	1,586,189.56	
AJE-26	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -06-00-000-00-150505- GFA		-9,123.00
AJE-26	12/31/2023	N	OTHER EQUIPMENT	GFA -06-00-000-00-150520- GFA	12,622.00	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -06-00-000-00-150530- GFA	141,479.60	
AJE-26	12/31/2023	N	A/D - BUILDINGS	GFA -06-00-000-00-155502- GFA		-267,983.98
AJE-26	12/31/2023	N	A/D - IMPROVEMENTS	GFA -06-00-000-00-155503- GFA		-103,380.71
AJE-26	12/31/2023	N	A/D INFRASTRUCTURE	GFA -06-00-000-00-155505- GFA	2,850.94	
AJE-26	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -06-00-000-00-155520- GFA		-719,477.62
AJE-26	12/31/2023	N	LAND	GFA -08-00-000-00-150501- GFA		-678,281.00
AJE-26	12/31/2023	N	BUILDINGS	GFA -08-00-000-00-150502- GFA	6,140,523.57	
AJE-26	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -08-00-000-00-150503- GFA	15,372,105.00	
AJE-26	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -08-00-000-00-150505- GFA	18,725,807.72	
AJE-26	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -08-00-000-00-150510- GFA	238,396.53	
AJE-26	12/31/2023	N	OTHER EQUIPMENT	GFA -08-00-000-00-150520- GFA	156,676.40	
AJE-26	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	9,890,326.81	
AJE-26	12/31/2023	N	A/D - BUILDINGS	GFA -08-00-000-00-155502- GFA		-5,122,757.20
AJE-26	12/31/2023	N	A/D - IMPROVEMENTS	GFA -08-00-000-00-155503- GFA		-7,682,980.43
AJE-26	12/31/2023	N	A/D INFRASTRUCTURE	GFA -08-00-000-00-155505- GFA		-14,918,095.27
AJE-26	12/31/2023	N	A/D - AUTOMOTIVE	GFA -08-00-000-00-155510- GFA	398,425.29	
AJE-26	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -08-00-000-00-155520- GFA		-176,002.98

To adjust PY gov't wide fixed
asset balances to agree with fixed asset detail as of 12/31/22

AJE-27	12/31/2023	N	BUILDINGS	70 -00-00-000-00-150502- 70		-346,795.88
AJE-27	12/31/2023	N	IMPROV OTHER THAN BLDGS	70 -00-00-000-00-150503- 70	346,796.16	
AJE-27	12/31/2023	N	AUTOMOTIVE EQUIPMENT	70 -00-00-000-00-150510- 70		-839,444.90
AJE-27	12/31/2023	N	CONSTRUCTION IN PROCESS	70 -00-00-000-00-150530- 70		
AJE-27	12/31/2023	N	A/D - BUILDINGS	70 -00-00-000-00-155502- 70	58,842.13	
AJE-27	12/31/2023	N	A/D - IMPROVEMENTS	70 -00-00-000-00-155503- 70		-52,035.32
AJE-27	12/31/2023	N	A/D - AUTOMOTIVE	70 -00-00-000-00-155510- 70	839,443.63	
AJE-27	12/31/2023	N	A/D - OTHER EQUIP	70 -00-00-000-00-155520- 70		-6,805.76
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70		-0.06
AJE-27	12/31/2023	N	CONSTRUCTION IN PROCESS	77 -00-00-000-00-150530- 77		-868,855.00
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	77 -00-00-000-00-295000- 77	868,855.00	
AJE-27	12/31/2023	N	INFRASTRUCTURE COSTS	78 -00-00-000-00-150505- 78		-289,809.18
AJE-27	12/31/2023	N	AUTOMOTIVE EQUIPMENT	78 -00-00-000-00-150510- 78		-89,066.38
AJE-27	12/31/2023	N	CONSTRUCTION IN PROCESS	78 -00-00-000-00-150530- 78	289,673.80	
AJE-27	12/31/2023	N	A/D INFRASTRUCTURE	78 -00-00-000-00-155505- 78	86,070.36	
AJE-27	12/31/2023	N	A/D - AUTOMOTIVE	78 -00-00-000-00-155510- 78	6,919.70	
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	78 -00-00-000-00-295000- 78		-3,788.30
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	78 -00-00-000-00-295000- 78	193.00	
AJE-27	12/31/2023	N	PROFESSIONAL SERVICES	78 -18-48-780-02-428000- 78		-193.00
AJE-27	12/31/2023	N	INFRASTRUCTURE COSTS	79 -00-00-000-00-150505- 79	289,229.94	
AJE-27	12/31/2023	N	AUTOMOTIVE EQUIPMENT	79 -00-00-000-00-150510- 79		-75,488.61
AJE-27	12/31/2023	N	CONSTRUCTION IN PROCESS	79 -00-00-000-00-150530- 79		-1,387,512.46
AJE-27	12/31/2023	N	A/D INFRASTRUCTURE	79 -00-00-000-00-155505- 79		-72,493.19
AJE-27	12/31/2023	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79	6,918.69	
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79	1,239,345.63	
AJE-27	12/31/2023	N	BUILDINGS	80 -00-00-000-00-150502- 80		-3,826,148.18
AJE-27	12/31/2023	N	IMPROV OTHER THAN BLDGS	80 -00-00-000-00-150503- 80	3,826,147.36	
AJE-27	12/31/2023	N	OTHER EQUIPMENT	80 -00-00-000-00-150520- 80	41,466.74	

Number	Date	Type	Name	Account No	Debit	Credit
AJE-27	12/31/2023	N	A/D - BUILDINGS	80 -00-00-000-00-155502- 80	1,558,248.57	
AJE-27	12/31/2023	N	A/D - IMPROVEMENTS	80 -00-00-000-00-155503- 80	16,223,640.92	
AJE-27	12/31/2023	N	A/D INFRASTRUCTURE	80 -00-00-000-00-155505- 80		-18,061,581.68
AJE-27	12/31/2023	N	A/D - AUTOMOTIVE	80 -00-00-000-00-155510- 80	279,689.22	
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	80 -00-00-000-00-295000- 80		-41,462.95
AJE-27	12/31/2023	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81		-584,619.96
AJE-27	12/31/2023	N	FUND BALANCE- UNRESERV	81 -00-00-000-00-295000- 81	584,619.96	
To adjust PY business activity fixed asset balances to agree with fixed asset detail as of 12/31/22						
AJE-28	12/31/2023	N	VOUCHERS PAYABLE	65 -00-00-000-00-201000- 65		-189,966.69
AJE-28	12/31/2023	N	CLAIMS	65 -16-43-651-02-440100- 65	189,966.69	
To true up fund 65 accounts payable						
AJE-29	12/31/2023	N	A/R FEDERAL GRANTS	70 -00-00-000-00-130650- 70	824,512.19	
AJE-29	12/31/2023	N	DEFERRED REV	70 -00-00-000-00-241000- 70		-824,512.19
To book additional A/R and Deferred Revenue for October-December expenses						
AJE-30	12/31/2023	N	INVENTORIES	70 -00-00-000-00-141000- 70		-17,190.04
AJE-30	12/31/2023	N	MATERIAL - REVENUE EQUIP	70 -18-41-702-02-434300- 70	17,190.04	
RJE291 - To correct Transit Inventory - Client inventory JE #109 debited inventory rather than credit						
AJE-31	12/31/2023	N	INVENTORIES	81 -00-00-000-00-141000- 81		-5,698.00
AJE-31	12/31/2023	N	WATER MAIN REPLACEMENTS	81 -18-80-811-08-488800- 81	5,698.00	
Write off Fund 81 inventory - PDW Sarah, not currently used - total water inventory balance is captured in fund 80						
AJE-32	12/31/2023	N	ACCTS RECEIVABLE	81 -00-00-000-00-131000- 81	126,027.00	
AJE-32	12/31/2023	N	STATE GRANTS OR OTHER	81 -18-80-810-00-302107- 81		-126,027.00
To correct State Grants						
AJE-33	12/31/2023	N	ACCTS RECEIVABLE	45 -00-00-000-00-131000- 45	30,036.00	
AJE-33	12/31/2023	N	DEFERRED REV	45 -00-00-000-00-241000- 45		-30,036.00
To book additional deferred revenue						
AJE-34	12/31/2023	N	ACCOUNTS RECEIVABLE	84 -00-00-000-00-130100- 84	20,815.00	
AJE-34	12/31/2023	N	DEFERRED REV	84 -00-00-000-00-241000- 84		-20,815.00
To book additional deferred revenue						
AJE-35	12/31/2023	N	ACCTS RECEIVABLE	81 -00-00-000-00-131000- 81	63,147.05	
AJE-35	12/31/2023	N	DEFERRED REV	81 -00-00-000-00-241000- 81		-31,716.79
AJE-35	12/31/2023	N	FEDERAL GRANTS	81 -18-80-810-00-302106- 81		-31,430.26
To book additional AR for Watershed Grant						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-36	12/31/2023	N	OPEB Liability	9999.265 GLTD	437,411.00	
AJE-36	12/31/2023	N	Net Position	9999.299 GLTD		-437,411.00
To correct beginning balance by removing fund 60 amount.						
AJE-37	12/31/2023	N	Deferred Outflows - IMRF	9999.180 GLTD		-91,755.00
AJE-37	12/31/2023	N	Net Pension Liability - IMRF	9999.260 GLTD		-592,502.00
AJE-37	12/31/2023	N	Deferred Inflows - IMRF	9999.270 GLTD	620,502.00	
AJE-37	12/31/2023	N	Net Position	9999.299 GLTD	63,755.00	
Correcting beginning balances by removing fund 60 pension amounts out. Fund 60 already have its own pension related accounts on TB.						
AJE-38	12/31/2023	N	Deferred Outflows - IMRF	9999.180 GLTD	6,133,877.00	
AJE-38	12/31/2023	N	Net Pension Liability - IMRF	9999.260 GLTD		-20,353,793.00
AJE-38	12/31/2023	N	Deferred Inflows - IMRF	9999.270 GLTD	13,806,174.00	
AJE-38	12/31/2023	N	Pension Expense IMRF - Gen Gov	9999.502 GLTD	190,228.00	
AJE-38	12/31/2023	N	Pension Expense IMRF - Public Safety	9999.504 GLTD	26,923.00	
AJE-38	12/31/2023	N	Pension Expense IMRF - Culture/Rec	9999.506 GLTD	61,275.00	
AJE-38	12/31/2023	N	Pension Expense IMRF - Highways	9999.508 GLTD	135,316.00	
AJE-38	12/31/2023	N	Pension Expense- IMRF	60 -599999 60	19,658.00	
AJE-38	12/31/2023	N	Pension Expense- IMRF	80 -599999 80	77,086.00	
AJE-38	12/31/2023	N	DEFERRED OUTFLOWS	60 -00-00-000-00-141100- 60	267,033.00	
AJE-38	12/31/2023	N	MISC DEDUCTIONS	60 -00-00-000-00-221068- 60		-907,193.00
AJE-38	12/31/2023	N	DEFERRED INFLOWS-PENSIONS	60 -00-00-000-00-236000- 60	620,502.00	
AJE-38	12/31/2023	N	DEFERRED OUTFLOWS-PENSIONS	80 -00-00-000-00-141100- 80	1,774,546.00	
AJE-38	12/31/2023	N	NET PENSION LIAILITY	80 -00-00-000-00-221068- 80		-5,341,957.00
AJE-38	12/31/2023	N	DEFERRED INFLOWS-PENSIONS	80 -00-00-000-00-236000- 80	3,490,325.00	
To adjust net pension liability related accounts						
AJE-39	12/31/2023	N	Deferred Outflows - Fire	9999.181 GLTD		-11,069,581.00
AJE-39	12/31/2023	N	Net Pension Liability - Fire	9999.261 GLTD	7,379,557.00	
AJE-39	12/31/2023	N	Deferred Inflows - Fire	9999.271 GLTD		-763,495.00
AJE-39	12/31/2023	N	Pension Expense - Fire	9999.591 GLTD	4,453,519.00	
To adjust pension liability to actual						
AJE-40	12/31/2023	N	Deferred Outflows - Police	9999.182 GLTD		-9,994,240.00
AJE-40	12/31/2023	N	Net Pension Liability - Police	9999.262 GLTD	1,481,497.00	
AJE-40	12/31/2023	N	Deferred Inflows - Police	9999.272 GLTD	170,998.00	
AJE-40	12/31/2023	N	Pension Expense - Police	9999.592 GLTD	8,341,745.00	
To adjust pension liability to actual						
AJE-41	12/31/2023	N	OPERATING CASH	70 -00-00-000-00-105000- 70	126,609.00	
AJE-41	12/31/2023	N	PREPAID RENT	70 -00-00-000-00-130950- 70		-252,267.09
AJE-41	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70	125,658.09	
RJE267 & RJE268 - To correct prepaids						
AJE-42	12/31/2023	N	Deferred Outflows - OPEB	9999.185 GLTD		-100,674.00
AJE-42	12/31/2023	N	Deferred Inflows - OPEB	9999.275 GLTD	89,207.00	
AJE-42	12/31/2023	N	Net Position	9999.299 GLTD	11,467.00	
To correct OPEB deferred in/outflow beginning balance by removing Fund 60 amount. Fund 60 already has it's own OPEB accounts.						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-43	12/31/2023	N	Deferred Outflows - OPEB	9999.185 GLTD	440,268.00	
AJE-43	12/31/2023	N	OPEB Liability	9999.265 GLTD		-2,435,854.00
AJE-43	12/31/2023	N	Deferred Inflows - OPEB	9999.275 GLTD	93,504.00	
AJE-43	12/31/2023	N	OPEB Expense - Gen Gov	9999.602 GLTD	319,321.00	
AJE-43	12/31/2023	N	OPEB Expense - Public Safety	9999.604 GLTD	1,170,698.00	
AJE-43	12/31/2023	N	OPEB Expense - Culture/Rec	9999.606 GLTD	137,785.00	
AJE-43	12/31/2023	N	OPEB Expense - Highways	9999.608 GLTD	274,278.00	
AJE-43	12/31/2023	N	OPEB	60 -500001 60		-227,009.00
AJE-43	12/31/2023	N	OPEB	80 -500001 80		-1,156,489.00
AJE-43	12/31/2023	N	DEFERRED OUTFLOWS-OPEB	60 -00-00-000-00-141010- 60		-54,454.00
AJE-43	12/31/2023	N	OPEB OBLIGATION	60 -00-00-000-00-225201- 60	228,302.00	
AJE-43	12/31/2023	N	DEFERRED INFLOWS	60 -00-00-000-00-236500- 60	53,161.00	
AJE-43	12/31/2023	N	DEFERRED OUTFLOWS-OPEB	80 -00-00-000-00-141010- 80		-257,578.00
AJE-43	12/31/2023	N	OPEB OBLIGATION	80 -00-00-000-00-225201- 80	1,109,545.00	
AJE-43	12/31/2023	N	DEFERRED INFLOWS	80 -00-00-000-00-236500- 80	304,522.00	

To adjust OPEB to actual

AJE-44	12/31/2023	N	DEBT JCI - LONG TERM	70 -00-00-000-00-220117- 70		-16.04
AJE-44	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70	16.00	
AJE-44	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70	116.00	
AJE-44	12/31/2023	N	PRINCIPAL PAYMENTS	70 -18-41-701-02-440900- 70	0.04	
AJE-44	12/31/2023	N	INTEREST PAYMENT	70 -18-41-701-02-441000- 70		-116.00
AJE-44	12/31/2023	N	IEPA LAKE SHORE DEBT-LT	79 -00-00-000-00-220113- 79	3.00	
AJE-44	12/31/2023	N	FISCAL FEES	79 -18-48-796-02-441100- 79		-3.00
AJE-44	12/31/2023	N	DEBT-CURRENT 2013 GOB	80 -00-00-000-00-220125- 80	193,106.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2013 GOB	80 -00-00-000-00-220126- 80	193,112.00	
AJE-44	12/31/2023	N	DEBT-CURRENT 2014 GOB	80 -00-00-000-00-220127- 80	58,827.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2014 GOB	80 -00-00-000-00-220128- 80	558,854.00	
AJE-44	12/31/2023	N	DEBT-CURRENT 2015 GOB	80 -00-00-000-00-220129- 80	53,365.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2015 GOB	80 -00-00-000-00-220130- 80	590,615.00	
AJE-44	12/31/2023	N	DEBT-CURRENT 2016 GOB	80 -00-00-000-00-220131- 80	107,105.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2016 GOB	80 -00-00-000-00-220132- 80	1,285,257.00	
AJE-44	12/31/2023	N	DEBT-CURRENT 2017 GOB	80 -00-00-000-00-220133- 80	43,031.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2017 GOB	80 -00-00-000-00-220134- 80		-1.00
AJE-44	12/31/2023	N	DEBT-CURRENT 2018 GOB	80 -00-00-000-00-220135- 80	78,245.00	
AJE-44	12/31/2023	N	DEBT-LONG TERM 2018 GOB	80 -00-00-000-00-220136- 80	1,095,428.00	
AJE-44	12/31/2023	N	DEBT - LONG TERM 2020 GOB	80 -00-00-000-00-220138- 80		
AJE-44	12/31/2023	N	DEBT-CURRENT 2022 GOB	80 -00-00-000-00-220139- 80	27,103.00	
AJE-44	12/31/2023	N	DEBT LONG TERM 2022 GOB	80 -00-00-000-00-220140- 80	487,849.00	
AJE-44	12/31/2023	N	UNAMORTIZED BOND PREMIUMS	80 -00-00-000-00-220199- 80		-4,771,892.89
AJE-44	12/31/2023	N	INTEREST INCOME	80 -18-80-800-00-307101- 80	561,082.00	
AJE-44	12/31/2023	N	AMORTIZATION - BOND PREMIUMS	80 -18-80-800-00-307199- 80		-561,082.00
AJE-44	12/31/2023	N	PRINCIPAL PAYMENTS	80 -18-80-808-02-440900- 80		
AJE-44	12/31/2023	N	FISCAL FEES	80 -18-80-808-02-441100- 80		-2.53
AJE-44	12/31/2023	N	PRINCIPAL PAYMENTS	80 -18-80-80B-02-440900- 80		-0.58
AJE-44	12/31/2023	N	PRINCIPAL PAYMENTS	80 -18-80-80C-02-440900- 80		

To adjust business-type debt

AJE-45	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-6,227,284.00
AJE-45	12/31/2023	N	RTU Vehicles	GFA -02-00-000-00-155535- GFA	308,232.00	
AJE-45	12/31/2023	N	RTU A/A Vehicles	GFA -02-00-000-00-155545- GFA		-111,975.00
AJE-45	12/31/2023	N	RTU Vehicles	GFA -04-00-000-00-155535- GFA	122,757.00	
AJE-45	12/31/2023	N	RTU Buildings	GFA -04-00-000-00-155540- GFA	6,522,048.00	
AJE-45	12/31/2023	N	RTU A/A Vehicles	GFA -04-00-000-00-155545- GFA		-68,548.00
AJE-45	12/31/2023	N	RTU A/A Buildings	GFA -04-00-000-00-155550- GFA		-545,230.00

To record PY GASB 87 balances

Number	Date	Type	Name	Account No	Debit	Credit
AJE-46	12/31/2023	N	Lease Payable - LT	9999.230 GLTD	350,402.00	
AJE-46	12/31/2023	N	Lease Payable - ST	9999.231 GLTD		-117,914.00
AJE-46	12/31/2023	N	Net Position	9999.299 GLTD		-232,488.00
AJE-46	12/31/2023	N	Net Position	9999.299 GLTD	861,680.00	
AJE-46	12/31/2023	N	Principal Payments - Leases	9999.803 GLTD		-861,680.00
AJE-46	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-583,136.00
AJE-46	12/31/2023	N	RTU Vehicles	GFA -02-00-000-00-155535- GFA		-154,116.00
AJE-46	12/31/2023	N	AMORTIZATION EXPENSE - GASB 87- GG	GFA -02-00-000-00-499996- GFA	55,987.00	
AJE-46	12/31/2023	N	RTU Vehicles	GFA -04-00-000-00-155535- GFA		-75,798.00
AJE-46	12/31/2023	N	RTU Equipment	GFA -04-00-000-00-155536- GFA	831,926.00	
AJE-46	12/31/2023	N	RTU A/A Vehicles	GFA -04-00-000-00-155545- GFA	37,159.00	
AJE-46	12/31/2023	N	RTU A/A Buildings	GFA -04-00-000-00-155550- GFA		-545,230.00
AJE-46	12/31/2023	N	RTU A/A Equipment	GFA -04-00-000-00-155551- GFA		-353,228.00
AJE-46	12/31/2023	N	AMORTIZATION EXPENSE - GASB 87 - PS	GFA -04-00-000-00-499996- GFA	786,436.00	
To record GASB 87 entries						
AJE-47	12/31/2023	N	Compensated Absences	9999.250 GLTD		-366,021.45
AJE-47	12/31/2023	N	Compensated Absences - ST	9999.251 GLTD		-273,230.51
AJE-47	12/31/2023	N	Change in Comp Abs - Gen Gov	9999.702 GLTD	23,560.67	
AJE-47	12/31/2023	N	Change in Comp Abs - Public Safety	9999.704 GLTD	537,571.99	
AJE-47	12/31/2023	N	Change in Comp Abs - Culture/Rec	9999.706 GLTD	10,329.83	
AJE-47	12/31/2023	N	Change in Comp Abs - Highway	9999.708 GLTD	50,433.31	
AJE-47	12/31/2023	N	Change in Comp Abs - Development	9999.710 GLTD	17,356.16	
AJE-47	12/31/2023	N	ACCRUED VACATION	60 -00-00-000-00-225200- 60		-328.52
AJE-47	12/31/2023	N	SALARIES	60 -16-48-601-01-409000- 60	328.52	
AJE-47	12/31/2023	N	ACCURED VACATION	70 -00-00-000-00-225200- 70		-11,140.00
AJE-47	12/31/2023	N	SALARIES	70 -18-41-701-01-409000- 70	11,140.00	
AJE-47	12/31/2023	N	ACCRUED VACATION	80 -00-00-000-00-225200- 80		-6,518.66
AJE-47	12/31/2023	N	SALARIES	80 -18-80-801-01-409000- 80	6,518.66	
To adjust comp abs to actual						
AJE-48	12/31/2023	N	TRANSFER FROM COMMUNITY GRANTS	10 -02-33-000-00-306762- 10	128,211.76	
AJE-48	12/31/2023	N	REIMBURSEMENTS	10 -02-33-000-99-306762- 10		-128,211.76
AJE-48	12/31/2023	N	TRANSFER TO OTHER FUNDS	84 -10-45-843-07-444200- 84		-3,844.94
AJE-48	12/31/2023	N	TRANSFER TO OTHER FUNDS	84 -10-45-843-07-444200- 84		-124,367.06
AJE-48	12/31/2023	N	OWNER OCCUPIED HOUSING REHAB	84 -10-45-843-07-472000- 84	3,844.94	
AJE-48	12/31/2023	N	REIMBURSEMENTS	84 -10-45-843-99-444200- 84	124,367.06	
To correct transfer/reimbursements						
AJE-49	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70		-116.00
AJE-49	12/31/2023	N	INTEREST PAYMENT	70 -18-41-702-02-441000- 70	116.00	
RJE244 - To clear old debt balance						
AJE-50	12/31/2023	N	ACCTS RECEIVABLE	79 -00-00-000-00-131000- 79	702,310.34	
AJE-50	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79		-706,326.50
AJE-50	12/31/2023	N	EXTERNAL SEWER USER FEE	79 -18-48-790-00-303120- 79	4,016.16	
To correct external sewer user fee revenue						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-51	12/31/2023	N	INVESTMENT MARKET VALUE ADJ	10 -00-00-000-00-111999- 10		-140,782.19
AJE-51	12/31/2023	N	INVESTMENT INCOME	10 -02-37-000-00-307141- 10	262,527.33	
AJE-51	12/31/2023	N	UNREALIZED GAIN/LOSS	10 -02-37-000-00-307999- 10		-262,527.33
AJE-51	12/31/2023	N	UNREALIZED GAIN/LOSS	10 -02-37-000-00-307999- 10	140,782.19	
To true up market value adjustment for investments						
AJE-52	12/31/2023	N	PREPAID EXPENSE MISC	61 -00-00-000-00-130950- 61		-820,633.00
AJE-52	12/31/2023	N	FUND BALANCE- UNRESERV	61 -00-00-000-00-295000- 61	820,633.00	
RJE243 - To reverse prepaid fire truck						
AJE-53	12/31/2023	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70		-16.00
AJE-53	12/31/2023	N	PRINCIPAL PAYMENTS	70 -18-41-701-02-440900- 70	16.00	
RJE245 - To clear old debt balance						
AJE-54	12/31/2023	N	SANITARY DISTRICT PAYABLE	80 -00-00-000-00-210600- 80	40,228.00	
AJE-54	12/31/2023	N	SERVICE TO MAINT BUILDINGS	80 -18-80-801-02-421000- 80		-40,228.00
To reverse double booking of sanitary district payable						
AJE-55	12/31/2023	N	FUND BALANCE- UNRESERV	61 -00-00-000-00-295000- 61		-820,633.00
AJE-55	12/31/2023	N	AUTOMOTIVE EQUIPMENT	61 -16-43-612-05-451000- 61	820,633.00	
To correct prior year prepaid fire truck recognition						
AJE-56	12/31/2023	N	IMPROV OTHER THAN BLDGS	70 -00-00-000-00-150503- 70	227,950.00	
AJE-56	12/31/2023	N	LAND IMPROVEMENT	70 -00-00-000-00-150504- 70	24,850.00	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	70 -00-00-000-00-150520- 70	31,131.95	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	70 -00-00-000-00-150530- 70	142,211.75	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	70 -18-41-705-05-452000- 70		-55,981.95
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	78 -00-00-000-00-150510- 78	94,517.66	
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	78 -18-48-780-06-451000- 78		-94,517.66
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	79 -00-00-000-00-150530- 79	1,595,965.74	
AJE-56	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79		-515,624.34
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	80 -00-00-000-00-150510- 80	74,910.00	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	80 -00-00-000-00-150520- 80	45,190.50	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	80 -00-00-000-00-150530- 80	17,762.00	
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	80 -18-80-802-02-451000- 80		-74,910.00
AJE-56	12/31/2023	N	OTHER EQUIPMENT	80 -18-80-802-02-452000- 80		-45,190.50
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	81 -00-00-000-00-150510- 81	198,747.68	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	81 -00-00-000-00-150520- 81	350,993.50	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6,998,868.55	
AJE-56	12/31/2023	N	FUND BALANCE- UNRESERV	81 -00-00-000-00-295000- 81		-806,539.34
AJE-56	12/31/2023	N	FUND BALANCE- UNRESERV	81 -00-00-000-00-295000- 81		-573,300.00
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	81 -18-80-811-08-451000- 81		-353,040.18
AJE-56	12/31/2023	N	OTHER EQUIPMENT	81 -18-80-812-08-452000- 81		-196,701.00
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	89 -00-00-000-00-150530- 89	1,567,282.39	
AJE-56	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -02-00-000-00-150503- GFA	586,105.31	
AJE-56	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -02-00-000-00-150505- GFA	943,755.00	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	GFA -02-00-000-00-150520- GFA	99,618.40	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -02-00-000-00-150530- GFA	754,036.19	
AJE-56	12/31/2023	N	CAPITAL ADDITIONS	GFA -02-00-000-00-450600- GFA		-2,383,514.90
AJE-56	12/31/2023	N	LAND IMPROVEMENT	GFA -04-00-000-00-150504- GFA	42,087.50	
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -04-00-000-00-150510- GFA	1,242,157.20	

Number	Date	Type	Name	Account No	Debit	Credit
AJE-56	12/31/2023	N	OTHER EQUIPMENT	GFA -04-00-000-00-150520- GFA	56,123.38	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	736,729.59	
AJE-56	12/31/2023	N	CAPITAL ADDITIONS	GFA -04-00-000-00-450600- GFA		-2,077,097.67
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -06-00-000-00-150530- GFA	515,632.38	
AJE-56	12/31/2023	N	CAPITAL ADDITIONS	GFA -06-00-000-00-450600- GFA		-515,632.38
AJE-56	12/31/2023	N	LAND IMPROVEMENT	GFA -08-00-000-00-150504- GFA	346,644.42	
AJE-56	12/31/2023	N	INFRASTRUCTURE COSTS	GFA -08-00-000-00-150505- GFA	1,914,971.15	
AJE-56	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -08-00-000-00-150510- GFA	1,229,408.35	
AJE-56	12/31/2023	N	OTHER EQUIPMENT	GFA -08-00-000-00-150520- GFA	447,035.59	
AJE-56	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	1,446,213.94	
AJE-56	12/31/2023	N	CAPITAL ADDITIONS	GFA -08-00-000-00-450600- GFA		-5,384,273.45
AJE-56	12/31/2023	N	PROFESSIONAL SERVICES	70 -18-41-701-02-428000-T2301 70		-109,762.26
AJE-56	12/31/2023	N	CONTRACTUAL SERVICES	70 -18-41-701-02-429900-T2301 70		-32,449.49
AJE-56	12/31/2023	N	IMPROVEMENTS	70 -18-41-705-05-450300-THVAC 70		-227,950.00
AJE-56	12/31/2023	N	ELLEN/DIVISION I&I REDUCTION	79 -18-48-790-06-489030-18-01 79		-746,821.60
AJE-56	12/31/2023	N	OAKLAND-GRAND SEWER SEPARATION	79 -18-48-790-06-489030-21-01 79		-223,715.41
AJE-56	12/31/2023	N	SANITARY SEWER	79 -18-48-790-06-489030-22-01 79		-109,804.39
AJE-56	12/31/2023	N	CONTRACTUAL SERVICES	80 -18-80-802-02-429900-22-04 80		-17,762.00
AJE-56	12/31/2023	N	ANN WATER MAIN REPL-BAY-GREEN	81 -18-80-811-08-488800-21-10 81		-214,584.55
AJE-56	12/31/2023	N	SWTP IMPROVEMENTS	81 -18-80-811-08-499200-22-18 81		-145,497.91
AJE-56	12/31/2023	N	SWTP IMPROVEMENTS	81 -18-80-811-08-499200-22-32 81		-164,612.40
AJE-56	12/31/2023	N	EAST CLARIFIERS CONVERSION	81 -18-80-811-08-499200-W1603 81		-5,094,334.35
AJE-56	12/31/2023	N	PROFESSIONAL SERVICES	89 -10-80-890-08-428000-22-02 89		-385,120.64
AJE-56	12/31/2023	N	PROFESSIONAL SERVICES	89 -10-80-890-08-428000-22-16 89		-77,449.42
AJE-56	12/31/2023	N	PROFESSIONAL SERVICES	89 -10-80-890-08-428000-22-17 89		-119,091.86
AJE-56	12/31/2023	N	PROFESSIONAL SERVICES	89 -10-80-890-08-428000-22-18 89		-2,685.00
AJE-56	12/31/2023	N	WATER SYSTEM IMPROVEMENTS	89 -18-43-890-02-497000-22-10 89		-982,935.47

To record FA additions

AJE-57	12/31/2023	N	OTHER EQUIPMENT	70 -00-00-000-00-150520- 70		-13,199.40
AJE-57	12/31/2023	N	A/D - OTHER EQUIP	70 -00-00-000-00-155520- 70	13,199.40	
AJE-57	12/31/2023	N	AUTOMOTIVE EQUIPMENT	79 -00-00-000-00-150510- 79		-175,000.00
AJE-57	12/31/2023	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79	123,958.33	
AJE-57	12/31/2023	N	LOSS ON DISPOSAL	79 -18-48-790-02-499999- 79	51,041.67	
AJE-57	12/31/2023	N	AUTOMOTIVE EQUIPMENT	80 -00-00-000-00-150510- 80		-118,686.00
AJE-57	12/31/2023	N	A/D - AUTOMOTIVE	80 -00-00-000-00-155510- 80	118,686.00	
AJE-57	12/31/2023	N	LAND	GFA -04-00-000-00-150501- GFA		-10.00
AJE-57	12/31/2023	N	BUILDINGS	GFA -04-00-000-00-150502- GFA		-63,909.86
AJE-57	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -04-00-000-00-150503- GFA		-20,063.00
AJE-57	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -04-00-000-00-150510- GFA		-547,725.96
AJE-57	12/31/2023	N	A/D - BUILDINGS	GFA -04-00-000-00-155502- GFA	63,909.86	
AJE-57	12/31/2023	N	A/D - IMPROVEMENTS	GFA -04-00-000-00-155503- GFA	14,954.73	
AJE-57	12/31/2023	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA	541,007.21	
AJE-57	12/31/2023	N	GAIN ON DISPOSAL	GFA -04-00-000-00-399995- GFA	10.00	
AJE-57	12/31/2023	N	LOSS ON DISPOSAL	GFA -04-00-000-00-499999- GFA	11,827.02	
AJE-57	12/31/2023	N	AUTOMOTIVE EQUIPMENT	GFA -08-00-000-00-150510- GFA		-314,879.10
AJE-57	12/31/2023	N	OTHER EQUIPMENT	GFA -08-00-000-00-150520- GFA		-31,500.00
AJE-57	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA		-2,046,099.44
AJE-57	12/31/2023	N	A/D - AUTOMOTIVE	GFA -08-00-000-00-155510- GFA	314,879.10	
AJE-57	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -08-00-000-00-155520- GFA	31,500.00	
AJE-57	12/31/2023	N	LOSS ON DISPOSAL	GFA -08-00-000-00-499999- GFA	2,046,099.44	

To post FA disposals

Number	Date	Type	Name	Account No	Debit	Credit
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	60 -00-00-000-00-155503- 60		-13,886.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	60 -00-00-000-00-155510- 60		-12,325.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIP	60 -00-00-000-00-155520- 60		-71,642.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	60 -16-48-601-02-499995- 60	97,853.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	70 -00-00-000-00-155502- 70		-15,234.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	70 -00-00-000-00-155503- 70		-24,897.00
AJE-58	12/31/2023	N	A/D LAND IMPROVEMENTS	70 -00-00-000-00-155504- 70		-414.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	70 -00-00-000-00-155510- 70		-905,731.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIP	70 -00-00-000-00-155520- 70		-35,888.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	70 -18-41-703-02-499995- 70	982,164.00	
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	77 -00-00-000-00-155505- 77		-40,974.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	77 -18-41-770-05-499995- 77	40,974.00	
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	78 -00-00-000-00-155505- 78		-102,898.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	78 -00-00-000-00-155510- 78		-9,124.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	78 -18-48-780-02-499995- 78	112,022.00	
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	79 -00-00-000-00-155505- 79		-898,385.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79		-147,602.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIP	79 -00-00-000-00-155520- 79		-4,412.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	79 -18-48-790-06-499995- 79	1,050,399.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	80 -00-00-000-00-155502- 80		-835,766.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	80 -00-00-000-00-155503- 80		-3,320,797.00
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	80 -00-00-000-00-155505- 80		-279,691.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	80 -00-00-000-00-155510- 80		-141,970.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIP	80 -00-00-000-00-155520- 80		-985,889.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	80 -18-80-809-02-499995- 80	5,564,113.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	81 -00-00-000-00-155502- 81		-50,108.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	81 -00-00-000-00-155503- 81		-80,394.00
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	81 -00-00-000-00-155505- 81		-1,236,248.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	81 -00-00-000-00-155510- 81		-37,790.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIP	81 -00-00-000-00-155520- 81		-4,421.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	81 -18-80-811-08-499995- 81	1,408,961.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	GFA -02-00-000-00-155502- GFA		-573.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	GFA -02-00-000-00-155503- GFA		-49,085.00
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	GFA -02-00-000-00-155505- GFA		-66,231.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	GFA -02-00-000-00-155510- GFA		-10,172.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -02-00-000-00-155520- GFA		-103,384.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	GFA -02-00-000-00-499995- GFA	229,445.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	GFA -04-00-000-00-155502- GFA		-201,743.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	GFA -04-00-000-00-155503- GFA		-51,485.00
AJE-58	12/31/2023	N	A/D LAND IMPROVEMENTS	GFA -04-00-000-00-155504- GFA		-560.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA		-755,997.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -04-00-000-00-155520- GFA		-443,844.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	GFA -04-00-000-00-499995- GFA	1,453,629.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	GFA -06-00-000-00-155502- GFA		-162,409.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	GFA -06-00-000-00-155503- GFA		-40,300.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -06-00-000-00-155520- GFA		-253,247.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	GFA -06-00-000-00-499995- GFA	455,956.00	
AJE-58	12/31/2023	N	A/D - BUILDINGS	GFA -08-00-000-00-155502- GFA		-146,546.00
AJE-58	12/31/2023	N	A/D - IMPROVEMENTS	GFA -08-00-000-00-155503- GFA		-756,274.00
AJE-58	12/31/2023	N	A/D LAND IMPROVEMENTS	GFA -08-00-000-00-155504- GFA		-8,666.00
AJE-58	12/31/2023	N	A/D INFRASTRUCTURE	GFA -08-00-000-00-155505- GFA		-3,397,901.00
AJE-58	12/31/2023	N	A/D - AUTOMOTIVE	GFA -08-00-000-00-155510- GFA		-302,695.00
AJE-58	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -08-00-000-00-155520- GFA		-73,188.00
AJE-58	12/31/2023	N	DEPRECIATION EXPENSE	GFA -08-00-000-00-499995- GFA	4,685,270.00	
To post depreciation expenses						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-59	12/31/2023	N	TRANSFER TO OTHER FUNDS	45 -10-48-451-02-444200- 45	300,000.00	
AJE-59	12/31/2023	N	REIMBURSEMENT TO OTHER FUNDS	45 -10-48-451-02-445900- 45		-300,000.00
AJE-59	12/31/2023	N	DUE FROM OTHER FUNDS	81 -00-00-000-00-130125- 81		
AJE-59	12/31/2023	N	TRANSFER FROM OTHER FUNDS	81 -18-80-810-00-306700- 81		
To reverse RJE68 (posted backwards) and reverse RJE 167 (correct transfers)						
AJE-60	12/31/2023	N	Net Pension Liability - Fire	9999.261 GLTD		-7,900.00
AJE-60	12/31/2023	N	Net Pension Liability - Police	9999.262 GLTD		-14,493.00
AJE-60	12/31/2023	N	Net Position	9999.299 GLTD	22,393.00	
To correct beginning balance to agree with revised valuation report						
AJE-61	12/31/2023	N	Deferred Outflows - IMRF	9999.180 GLTD	47,898,631.00	
AJE-61	12/31/2023	N	Deferred Outflows - OPEB	9999.185 GLTD	2,043,996.00	
AJE-61	12/31/2023	N	Accrued Interest Payable	9999.200 GLTD		-202,960.00
AJE-61	12/31/2023	N	Bonds Payable - LT	9999.220 GLTD		-20,140,000.00
AJE-61	12/31/2023	N	Bonds Payable - ST	9999.221 GLTD		-3,120,000.00
AJE-61	12/31/2023	N	Bond Premiums	9999.222 GLTD		-863,347.00
AJE-61	12/31/2023	N	Lease Payable - LT	9999.230 GLTD		-5,700,013.00
AJE-61	12/31/2023	N	Lease Payable - ST	9999.231 GLTD		-672,486.00
AJE-61	12/31/2023	N	Notes Payable - LT	9999.240 GLTD		-2,167,177.00
AJE-61	12/31/2023	N	Notes Payable - ST	9999.241 GLTD		-2,025,629.00
AJE-61	12/31/2023	N	Compensated Absences	9999.250 GLTD		-2,986,461.00
AJE-61	12/31/2023	N	Compensated Absences - ST	9999.251 GLTD		-2,729,704.00
AJE-61	12/31/2023	N	Net Pension Liability - IMRF	9999.260 GLTD		-183,218,566.00
AJE-61	12/31/2023	N	OPEB Liability	9999.265 GLTD		-8,785,467.00
AJE-61	12/31/2023	N	Deferred Inflows - IMRF	9999.270 GLTD		-16,114,895.00
AJE-61	12/31/2023	N	Deferred Inflows - OPEB	9999.275 GLTD		-2,041,611.00
AJE-61	12/31/2023	N	Net Position	9999.299 GLTD	200,825,689.00	
To record beginning GASB balances						
AJE-62	12/31/2023	N	DUE TO OTHER FUNDS	45 -00-00-000-00-210125- 45		-300,000.00
AJE-62	12/31/2023	N	DUE TO OTHER FUNDS	45 -00-00-000-00-210125- 45	300,000.00	
AJE-62	12/31/2023	N	FUND BALANCE- UNRESERV	45 -00-00-000-00-295000- 45	300,000.00	
AJE-62	12/31/2023	N	REIMBURSEMENT TO OTHER FUNDS	45 -10-48-451-02-445900- 45		-300,000.00
To correct due to/from and fund balance						
AJE-63	12/31/2023	N	GENERAL VOUCHERS PAY	10 -00-00-000-00-201000- 10		-50,595.00
AJE-63	12/31/2023	N	TRANSFER FROM OTHER FUNDS	10 -02-38-000-00-306700- 10		-199,405.00
AJE-63	12/31/2023	N	LEASE PRINCIPAL	10 -10-43-851-07-440901- 10	240,229.11	
AJE-63	12/31/2023	N	LEASE INTEREST	10 -10-43-851-07-441001- 10	9,770.89	
AJE-63	12/31/2023	N	VOUCHERS PAYABLE	99 -00-00-000-00-201000- 99	50,595.00	
AJE-63	12/31/2023	N	TRANSFER TO OTHER FUNDS	99 -10-43-850-07-444200- 99	199,405.00	
AJE-63	12/31/2023	N	LEASE PRINCIPAL	99 -10-43-851-07-440901- 99		-240,229.11
AJE-63	12/31/2023	N	LEASE INTEREST	99 -10-43-851-07-441001- 99		-9,770.89
To correct balances in ARPA Fund						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-64	12/31/2023	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	70 -00-00-000-00-141299- 70	625,000.00	
AJE-64	12/31/2023	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	70 -00-00-000-00-141299- 70		-62,500.00
AJE-64	12/31/2023	N	ASSET RETIREMENT OBLIGATION	70 -00-00-000-00-220299- 70		-625,000.00
AJE-64	12/31/2023	N	AMORTIZATION EXPENSE - ARO	70 -18-80-809-02-499999- 70	62,500.00	
AJE-64	12/31/2023	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	80 -00-00-000-00-141299- 80	305,000.00	
AJE-64	12/31/2023	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	80 -00-00-000-00-141299- 80		-50,833.33
AJE-64	12/31/2023	N	ASSET RETIREMENT OBLIGATION	80 -00-00-000-00-220299- 80		-305,000.00
AJE-64	12/31/2023	N	AMORTIZATION EXPENSE - ARO	80 -18-80-809-02-499999- 80	50,833.33	
To record asset retirement obligations						
AJE-65	12/31/2023	N	FUND BALANCE- UNRESERV	64 -00-00-000-00-295000- 64		-758,115.38
AJE-65	12/31/2023	N	INSURANCE PREMIUMS	64 -16-43-643-02-442400- 64	758,115.38	
To record 1/1/23-10/1/23 portion of Gallagher premiums as prepaid related to the prior year						
AJE-66	12/31/2023	N	Bonds Payable - LT	9999.220 GLTD	3,225,000.00	
AJE-66	12/31/2023	N	Bonds Payable - ST	9999.221 GLTD		-105,000.00
AJE-66	12/31/2023	N	Bond Premiums	9999.222 GLTD	78,201.00	
AJE-66	12/31/2023	N	Notes Payable - LT	9999.240 GLTD	431,618.00	
AJE-66	12/31/2023	N	Notes Payable - LT	9999.240 GLTD		-2,450,000.00
AJE-66	12/31/2023	N	Notes Payable - LT	9999.240 GLTD	56.00	
AJE-66	12/31/2023	N	Notes Payable - ST	9999.241 GLTD	1,594,032.00	
AJE-66	12/31/2023	N	Notes Payable - ST	9999.241 GLTD		-550,000.00
AJE-66	12/31/2023	N	Notes Payable - ST	9999.241 GLTD		-20.00
AJE-66	12/31/2023	N	Notes Payable - ST	9999.241 GLTD		-2.00
AJE-66	12/31/2023	N	Net Position	9999.299 GLTD		-36.00
AJE-66	12/31/2023	N	Net Position	9999.299 GLTD	2.00	
AJE-66	12/31/2023	N	Net Position	9999.299 GLTD	34.00	
AJE-66	12/31/2023	N	Principal Payments - Bonds	9999.801 GLTD		-3,120,000.00
AJE-66	12/31/2023	N	Principal Payments - Notes	9999.802 GLTD		-2,025,650.00
AJE-66	12/31/2023	N	Principal Payments - Notes	9999.802 GLTD		-34.00
AJE-66	12/31/2023	N	Issuance of Notes	9999.822 GLTD	3,000,000.00	
AJE-66	12/31/2023	N	Amortization	9999.861 GLTD		-78,201.00
To record debt activity in GLTDAG						
AJE-67	12/31/2023	N	Accrued Interest Payable	9999.200 GLTD	22,628.00	
AJE-67	12/31/2023	N	Interest Expense	9999.851 GLTD		-22,628.00
To adjust accrued interest on debt						
AJE-68	12/31/2023	N	A/R FEDERAL GRANTS	46 -00-00-000-00-130650- 46		-287,401.00
AJE-68	12/31/2023	N	A/R FEDERAL GRANTS	46 -00-00-000-00-130650- 46		-689,224.00
AJE-68	12/31/2023	N	A/R FEDERAL GRANTS	46 -00-00-000-00-130650- 46	976,624.90	
AJE-68	12/31/2023	N	ACCTS RECEIVABLE	46 -00-00-000-00-131000- 46	404,507.39	
AJE-68	12/31/2023	N	ACCTS RECEIVABLE	46 -00-00-000-00-131000- 46	5,687.61	
AJE-68	12/31/2023	N	ACCTS RECEIVABLE	46 -00-00-000-00-131000- 46		-976,624.90
AJE-68	12/31/2023	N	DEFERRED REV	46 -00-00-000-00-241000- 46		-682,374.00
AJE-68	12/31/2023	N	DEFERRED REV	46 -00-00-000-00-241000- 46	276,938.87	
AJE-68	12/31/2023	N	FUND BALANCE- UNRESERV	46 -00-00-000-00-295000- 46	682,374.00	
AJE-68	12/31/2023	N	FEDERAL GRANTS	46 -10-48-460-00-302106- 46	287,401.00	
AJE-68	12/31/2023	N	FEDERAL GRANTS	46 -10-48-460-00-302106- 46	7,777.74	
AJE-68	12/31/2023	N	FEDERAL GRANTS	46 -10-48-460-00-302106- 46		-5,687.61
AJE-68	12/31/2023	N	FEDERAL GRANTS	46 -10-48-460-00-302106- 46		-2,090.13
AJE-68	12/31/2023	N	MISCELLANEOUS INCOME	46 -10-48-460-00-308899- 46	2,090.13	
To correct MFT receivables, deferred, and revenue						

Number	Date	Type	Name	Account No	Debit	Credit
AJE-71	12/31/2023	N	PRINCIPAL PAYMENTS	19 -02-45-190-02-440900- 19		-360.00
AJE-71	12/31/2023	N	INTEREST PAYMENT	19 -02-45-190-02-441000- 19	360.00	
To correct principal and interest in TIF fund						
AJE-72	12/31/2023	N	Accrued Interest Payable - SBITAs	9999.204 GLTD		-1,075.00
AJE-72	12/31/2023	N	SBITA Payable - LT	9999.235 GLTD		-148,370.00
AJE-72	12/31/2023	N	SBITA Payable - ST	9999.236 GLTD		-91,667.00
AJE-72	12/31/2023	N	Net Position	9999.299 GLTD	348,130.00	
AJE-72	12/31/2023	N	Principal Payments - SBITAs	9999.804 GLTD		-393,360.00
AJE-72	12/31/2023	N	Issuance of SBITAs	9999.824 GLTD	285,268.00	
AJE-72	12/31/2023	N	Interest Expense - SBITAs	9999.854 GLTD	1,074.00	
AJE-72	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-391,334.00
AJE-72	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-348,130.00
AJE-72	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-62,010.00
AJE-72	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - GG	GFA -02-00-000-00-499997- GFA	314,784.00	
AJE-72	12/31/2023	N	RTU SOFTWARE	GFA -04-00-000-00-155530- GFA	1,088,822.00	
AJE-72	12/31/2023	N	RTU A/A SOFTWARE	GFA -04-00-000-00-155560- GFA		-349,557.00
AJE-72	12/31/2023	N	SBITA ADDITIONS	GFA -04-00-000-00-450699- GFA		-285,268.00
AJE-72	12/31/2023	N	SBITA ADDITIONS	GFA -04-00-000-00-450699- GFA		-2,080.00
AJE-72	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - PS	GFA -04-00-000-00-499997- GFA	23,974.00	
AJE-72	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - EDUC	GFA -09-00-000-00-499997- GFA	10,799.00	
To record GASB 96 activity						
AJE-73	12/31/2023	N	DEFERRED REV	81 -00-00-000-00-241000- 81		-1,000,000.00
AJE-73	12/31/2023	N	ADM COST SHARE	81 -18-80-810-00-308812- 81	1,000,000.00	
To record PPA for ADM bills						
AJE-74	12/31/2023	N	VOUCHERS PAYABLE	79 -00-00-000-00-201000- 79	200,000.00	
AJE-74	12/31/2023	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79		-200,000.00
AJE-74	12/31/2023	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA	31.25	
AJE-74	12/31/2023	N	LOSS ON DISPOSAL	GFA -04-00-000-00-499999- GFA		-31.25
AJE-74	12/31/2023	N	CAPITAL ADDITIONS	GFA -08-00-000-00-450600- GFA	2,046,099.44	
AJE-74	12/31/2023	N	LOSS ON DISPOSAL	GFA -08-00-000-00-499999- GFA		-2,046,099.44
To correct capital asset aditions and disposals						
AJE-75	12/31/2023	N	COMPUTER SOFTWARE	35 -06-59-351-02-424700- 35		-12,500.00
AJE-75	12/31/2023	N	Software Lease Principal Payments	35 -43-03-392-00-440902- 35	12,343.00	
AJE-75	12/31/2023	N	Software Lease Interest Payments	35 -43-03-392-00-441002- 35	157.00	
AJE-75	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA		-12,419.00
AJE-75	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - GG	GFA -02-00-000-00-499997- GFA	5,355.00	
AJE-75	12/31/2023	N	RTU SOFTWARE	GFA -04-00-000-00-155530- GFA	12,419.00	
AJE-75	12/31/2023	N	RTU A/A SOFTWARE	GFA -04-00-000-00-155560- GFA		-5,355.00
To correct Library SBITAs						
AJE-76	12/31/2023	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA	5,019,840.96	
AJE-76	12/31/2023	N	CAPITAL ADDITIONS	GFA -02-00-000-00-450600- GFA	184,961.00	
AJE-76	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - GG	GFA -02-00-000-00-499997- GFA		-5,355.00
AJE-76	12/31/2023	N	OFFICE EQUIPMENT	GFA -04-00-000-00-150515- GFA		-37,740.70
AJE-76	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA		-184,961.00
AJE-76	12/31/2023	N	A/D - OFFICE EQUIP	GFA -04-00-000-00-155515- GFA	160,740.79	
AJE-76	12/31/2023	N	RTU SOFTWARE	GFA -04-00-000-00-155530- GFA		-38,391.00
AJE-76	12/31/2023	N	RTU A/A SOFTWARE	GFA -04-00-000-00-155560- GFA	16,154.00	
AJE-76	12/31/2023	N	SBITA ADDITIONS	GFA -04-00-000-00-450699- GFA	1,299.00	
AJE-76	12/31/2023	N	BUILDINGS	GFA -06-00-000-00-150502- GFA		-6,492,927.35
AJE-76	12/31/2023	N	IMPROV OTHER THAN BLDGS	GFA -06-00-000-00-150503- GFA		-1,586,189.56

Number	Date	Type	Name	Account No	Debit	Credit
AJE-76	12/31/2023	N	OFFICE EQUIPMENT	GFA -06-00-000-00-150515- GFA		-725,006.68
AJE-76	12/31/2023	N	OTHER EQUIPMENT	GFA -06-00-000-00-150520- GFA		-7,004,083.31
AJE-76	12/31/2023	N	CONSTRUCTION IN PROCESS	GFA -06-00-000-00-150530- GFA		-657,111.98
AJE-76	12/31/2023	N	A/D - BUILDINGS	GFA -06-00-000-00-155502- GFA	3,889,490.90	
AJE-76	12/31/2023	N	A/D - IMPROVEMENTS	GFA -06-00-000-00-155503- GFA	143,680.71	
AJE-76	12/31/2023	N	A/D - OFFICE EQUIP	GFA -06-00-000-00-155515- GFA	470,453.61	
AJE-76	12/31/2023	N	A/D - OTHER EQUIPMENT	GFA -06-00-000-00-155520- GFA	6,795,499.38	
AJE-76	12/31/2023	N	CAPITAL ADDITIONS	GFA -06-00-000-00-450600- GFA	700,593.38	
AJE-76	12/31/2023	N	CAPITAL ADDITIONS	GFA -06-00-000-00-450600- GFA		-184,961.00
AJE-76	12/31/2023	N	DEPRECIATION EXPENSE	GFA -06-00-000-00-499995- GFA		-455,187.15
AJE-76	12/31/2023	N	AMORTIZATION EXPENSE - GASB 96 - EDUC	GFA -09-00-000-00-499997- GFA		-10,799.00

To post entry to remove Library
activity from GFAAG

AJE-77	12/31/2023	N	Deferred Outflows - IMRF	9999.180 GLTD		-1,210,755.00
AJE-77	12/31/2023	N	Deferred Outflows - OPEB	9999.185 GLTD		-172,665.00
AJE-77	12/31/2023	N	Accrued Interest Payable - SBITAs	9999.204 GLTD	177.00	
AJE-77	12/31/2023	N	SBITA Payable - LT	9999.235 GLTD		
AJE-77	12/31/2023	N	SBITA Payable - LT	9999.235 GLTD	12,809.00	
AJE-77	12/31/2023	N	SBITA Payable - ST	9999.236 GLTD	12,887.00	
AJE-77	12/31/2023	N	SBITA Payable - ST	9999.236 GLTD		-12,886.00
AJE-77	12/31/2023	N	Compensated Absences	9999.250 GLTD	51,825.00	
AJE-77	12/31/2023	N	Compensated Absences - ST	9999.251 GLTD	46,422.00	
AJE-77	12/31/2023	N	Net Pension Liability - IMRF	9999.260 GLTD	1,061,946.00	
AJE-77	12/31/2023	N	OPEB Liability	9999.265 GLTD	781,178.00	
AJE-77	12/31/2023	N	Deferred Inflows - IMRF	9999.270 GLTD		
AJE-77	12/31/2023	N	Deferred Inflows - OPEB	9999.275 GLTD	134,657.00	
AJE-77	12/31/2023	N	Net Position	9999.299 GLTD		-468,247.00
AJE-77	12/31/2023	N	Net Position	9999.299 GLTD	77.00	
AJE-77	12/31/2023	N	Net Position	9999.299 GLTD	12,342.00	
AJE-77	12/31/2023	N	Pension Expense IMRF - Culture/Rec	9999.506 GLTD		-61,274.00
AJE-77	12/31/2023	N	OPEB Expense - Culture/Rec	9999.606 GLTD		-177,349.00
AJE-77	12/31/2023	N	Change in Comp Abs - Culture/Rec	9999.706 GLTD		-10,330.00
AJE-77	12/31/2023	N	Principal Payments - SBITAs	9999.804 GLTD	13,004.00	
AJE-77	12/31/2023	N	Principal Payments - SBITAs	9999.804 GLTD		-12,342.00
AJE-77	12/31/2023	N	Issuance of SBITAs	9999.824 GLTD		-1,299.00
AJE-77	12/31/2023	N	Interest Expense - SBITAs	9999.854 GLTD		-177.00

To post entry to remove Library
activity from GLTDAG

AJE-78	12/31/2023	N	Accrued Interest Payable - Leases	8888.203 LGLTD		-29,068.57
AJE-78	12/31/2023	N	Lease Payable - LT	8888.230 LGLTD		-16,221,100.83
AJE-78	12/31/2023	N	Lease Payable - ST	8888.231 LGLTD		-242,901.96
AJE-78	12/31/2023	N	Net Position	8888.299 LGLTD	16,701,816.96	
AJE-78	12/31/2023	N	Principal Payments - Leases	8888.803 LGLTD		-237,814.17
AJE-78	12/31/2023	N	Interest Expense - Leases	8888.853 LGLTD	29,068.57	
AJE-78	12/31/2023	N	ACCRUED INTEREST RECEIVABLE - LEASES	34 -00-00-000-00-130199- 34	29,068.57	
AJE-78	12/31/2023	N	LEASE RECEIVABLE	34 -00-00-000-00-130999- 34	16,701,816.96	
AJE-78	12/31/2023	N	LEASE RECEIVABLE	34 -00-00-000-00-130999- 34		-237,814.17
AJE-78	12/31/2023	N	DEFERRED INFLOWS - LEASES	34 -00-00-000-00-240999- 34		-16,581,890.44
AJE-78	12/31/2023	N	DEFERRED INFLOWS - LEASES	34 -00-00-000-00-240999- 34	382,659.01	
AJE-78	12/31/2023	N	FUND BALANCE- UNRESERV	34 -00-00-000-00-295000- 34		-119,926.52
AJE-78	12/31/2023	N	INTEREST INCOME - LEASES	34 -02-43-340-00-307199- 34		-351,560.83
AJE-78	12/31/2023	N	INTEREST INCOME - LEASES	34 -02-43-340-00-307199- 34		-29,068.57
AJE-78	12/31/2023	N	RENTAL INCOME - LIBRARY	34 -02-43-340-00-308822- 34	589,375.00	
AJE-78	12/31/2023	N	RENTAL INCOME - LIBRARY	34 -02-43-340-00-308822- 34		-382,659.01
AJE-78	12/31/2023	N	LEASE PRINCIPAL PAYMENTS	35 -06-59-351-02-440902- 35	237,814.17	
AJE-78	12/31/2023	N	LEASE INTEREST PAYMENTS	35 -06-59-351-02-441002- 35	351,560.83	

Number	Date	Type	Name	Account No	Debit	Credit
AJE-78	12/31/2023	N	BUILDING LEASE PAYMENT	35 -06-59-351-02-455300- 35		-589,375.00
AJE-78	12/31/2023	N	FUND BALANCE- UNRESERV	8889 -00-00-000-00-295000- LGFA		-16,581,890.44
AJE-78	12/31/2023	N	RTU BUILDINGS	8889 -04-00-000-00-155540- LGFA	16,964,549.45	
AJE-78	12/31/2023	N	RTU A/A BUILDINGS	8889 -04-00-000-00-155550- LGFA		-765,318.02
AJE-78	12/31/2023	N	AMORTIZATION EXPENSE - GASB 87 - CR	8889 -06-00-000-00-499996- LGFA	382,659.01	
To record lease for Library agreement						
AJE-79	12/31/2023	N	PAYMENT IN LIEU OF TAXES	35 -06-59-350-00-303607- 35	548,484.00	
AJE-79	12/31/2023	N	PILOT DCPU	35 -06-59-350-00-303699- 35		-548,484.00
AJE-79	12/31/2023	N	PAYMENT IN LIEU OF TAXES	80 -18-80-803-02-429300- 80		-548,484.00
AJE-79	12/31/2023	N	PILOT DCPU	80 -18-80-803-02-429399- 80	548,484.00	
To reclassify transfers to revenues/expenditures related to discretely presented component unit						
AJE-80	12/31/2023	N	OPERATING CASH	10 -00-00-000-00-105000- 10	6,274,008.00	
AJE-80	12/31/2023	N	TRANSFER TO OTHER FUNDS	10 -02-43-039-02-444200- 10		-6,274,008.00
AJE-80	12/31/2023	N	OPERATING CASH	34 -00-00-000-00-105000- 34		-646,114.00
AJE-80	12/31/2023	N	TRANSFER FROM OTHER FUNDS	34 -02-43-340-00-306700- 34	646,114.00	
AJE-80	12/31/2023	N	OPERATING CASH	42 -00-00-000-00-105000- 42		-639,638.00
AJE-80	12/31/2023	N	TRANSFER FROM OTHER FUNDS	42 -10-48-420-00-306700- 42	639,638.00	
AJE-80	12/31/2023	N	OPERATING CASH	46 -00-00-000-00-105000- 46		-188,458.00
AJE-80	12/31/2023	N	TRANSFER FROM GENERAL FUND	46 -02-48-460-00-306702- 46	188,458.00	
AJE-80	12/31/2023	N	OPERATING CASH	77 -00-00-000-00-105000- 77		-703,715.00
AJE-80	12/31/2023	N	TRANSFER FROM OTHER FUNDS	77 -18-41-770-00-306700- 77	703,715.00	
AJE-80	12/31/2023	N	OPERATING CASH	81 -00-00-000-00-105000- 81		-888,371.00
AJE-80	12/31/2023	N	TRANSFER FROM OTHER FUNDS	81 -18-80-810-00-306700- 81	888,371.00	
AJE-80	12/31/2023	N	OPERATING CASH	84 -00-00-000-00-105000- 84		-3,207,712.00
AJE-80	12/31/2023	N	TRANSFER FROM OTHER FUNDS	84 -02-45-840-00-306700- 84	3,207,712.00	
To correct transfers to other funds (repayment of due to/from)						
AJE-81	12/31/2023	N	FUND BALANCE- UNRESERV	77 -00-00-000-00-295000- 77		-7,910.20
AJE-81	12/31/2023	N	FIBER SERVICES	77 -18-41-770-00-303115- 77	7,910.20	
To correct RJE305 (deferred revenue in fund 77)						

PASSED ADJUSTMENTS

CITY OF DECATUR

(CLIENT)

GOVERNMENTAL ACTIVITIES

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record prior period adjustment related to IMRF GASBS No. 68 recognition	-	-	(285,396)	285,396
Purchase of real estate not properly capitalized	1,432,151	-	-	(1,432,151)
Totals	\$ <u>1,432,151</u>	\$ <u>-</u>	\$ <u>(285,396)</u>	\$ <u>(1,146,755)</u>

CITY OF DECATUR

(CLIENT)

BUSINESS-TYPE ACTIVITIES

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To accrue additional invoices in A/P	-	(491,775)	-	491,775
Totals	\$ -	\$ (491,775)	\$ -	\$ 491,775

CITY OF DECATUR

(CLIENT)

GENERAL FUND

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record allowance for uncollectible accounts	(101,665)	-	-	101,665
To correct deferred revenue related to a variance from the prior year			(104,498)	104,498
Totals	\$ <u>(101,665)</u>	\$ <u>-</u>	\$ <u>(104,498)</u>	\$ <u>206,163</u>

CITY OF DECATUR

(CLIENT)

WATER FUND

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record reduction of prior year accrued interest booked twice	-	-	56,616	(56,616)
To record amortization expense related to asset retirement obligations for prior years	-	-	50,000	(50,000)
To accrue additional invoices in A/P	-	(491,775)	-	491,775
To record prior period adjustment related to IMRF GASBS No. 68 recognition	-	-	(89,267)	89,267
Totals	\$ -	\$ (491,775)	\$ 17,349	\$ 474,426

CITY OF DECATUR

(CLIENT)

MASS TRANSIT FUND

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record amortization expense related to asset retirement obligations for prior years	-	-	40,667	(40,667)
Totals	\$ -	\$ -	\$ 40,667	\$ (40,667)

CITY OF DECATUR

(CLIENT)

DECATUR PUBLIC LIBRARY

(OPINION UNIT)

For the Year Ended 12/31/2023

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Fund Balance)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record prior period adjustment related to IMRF GASBS No. 68 recognition	-	-	(47,183)	47,183
Totals	\$ -	\$ -	\$ (47,183)	\$ 47,183

CITY OF DECATUR, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

December 31, 2023

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. We did not audit the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Civic Center Authority discretely presented component unit, is solely based on the report of the other auditors.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the CFO/City Treasurer, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We have communicated any material weaknesses and significant deficiencies in internal controls identified during our audit to the Mayor and City Council in a separate letter dated May 15, 2025 titled "Management Letter".

The City's written response to the deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the Mayor, City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

DEFICIENCIES

Cash Accounts and Bank Reconciliations

During our testing of cash, we noted that City had not been reconciling one of its bank accounts on a monthly basis. While the variance between the bank balance and the trial balance was immaterial, we recommend that the City reconciles all cash accounts monthly.

Management's Response:

The FSA (Flexible Spending Account) bank account kept at Hickory Point Bank will be reconciled monthly by the City.

Capital Assets

Internal controls over financial reporting require close review of capital asset balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP), for both the modified accrual and full accrual financial statements. During our audit of capital assets, we identified the following:

There were certain adjusting journal entries that were necessary to be recorded in order to properly report the correct capital asset balances. This was a result of the capital asset records not agreeing to the trial balances. We recommend the City enhance its review process over capital purchases, including monitoring all accounts for purchases, tracking in-service dates, reporting of disposals, and review of the depreciation schedule and ensuring that the trial balances agree with the underlying capital asset records.

The City records capital-related expenditures in various expenditure accounts and later capitalized when the annual financial statements are prepared. However, in order to identify those purchases that will be capitalized, we recommend that the City considers coding such purchases to separately identifiable capital outlay expenditure accounts. This will allow management to continue to assess current expenditures along with identifying significant assets that will later be capitalized.

The City does not currently perform an inventory of assets on hand. A physical count of capital assets should be periodically taken, compared to the items carried on the detailed subsidiary records of capital assets, and significant differences investigated. Such physical counts will help detect the loss or unauthorized use of valuable property and help ensure that only active, in-service assets are included on the City's financial statements. This will ensure that capital assets are properly stated and that depreciation is being calculated from a reliable listing.

Management's Response:

Fiscal year 2022 capital balances in the financial statements were incorrect and the City made prior period adjustments to correct the financial statement balances to agree to the capital asset register. The City is now performing a quarterly review of all capital asset purchases to ensure we are capturing recording of all assets in a timely manner. The Finance Department began physical asset counts in 2024 to be completed in 2025. Asset counts will be performed every calendar year.

DEFICIENCIES (Continued)

Internal Service Fund Deficit

During our audit we noted that the City's Employee Benefits Insurance Fund, an internal service fund, ended the fiscal year in a deficit net position of \$2,640,425 as of December 31, 2023 (this included a net decrease to net position of \$811,160 during 2023). Internal service funds are created to include activity on a cost reimbursement basis and should be break-even annually. We recommend that the City charges back the net deficit position to the user funds and ensure that this fund is break-even going forward.

Management's Response:

For two budget years, the Finance Department was not allocating the Health Clinic costs to internal City departments in the monthly employee benefits budget allocation charges. This was identified in the 2024 budgeting process. At that time, the Health Clinic costs were included in the employee benefits budget allocation charges, plus an additional \$500,000 annually until a reasonable positive net position in the fund is obtained.

Reporting Entity

During our audit, we noted that there was a related entity which were initially identified as being a blended component unit of the City when it should have been a discretely presented component unit. We recommend the City analyze all potential component units on an annual basis to determine if, and how, they should be included in the City's reporting.

Management's Response:

In discussions with Sikich as the City's new auditor, it was identified that the Decatur Public Library met the qualifications as a discretely presented component unit per auditing standards. Prior to 2023, the library had been reported as a blended component unit and agreed upon by previous City auditors.

Purchasing

During discussions with the City and review of listing of transactions, we noted that there was spending in a City department that was not deemed within the course of standard business. While the purchases went through the proper review channels, and the total amounts of these purchases was not material, we recommend that the City ensures that all departments are following the City's established procedures and guidelines for purchasing.

Management's Response:

The City is reviewing financial internal controls and policies to ensure that departments understand what is required and the Finance Department is continually reminding and enforcing these policies and internal controls. Later this year the Finance Department will offer training for all City departments.

DEFICIENCIES (Continued)

Grant Management

During our testing of grants, we noted that grants are tracked in various departments throughout the City. As a result, accumulating information in a timely and accurate manner for accounting and reporting was insufficient. This ultimately resulted in errors on the trial balances as well as on the City prepared Schedule of Expenditures of Federal Awards (SEFA) related to the expenditures of certain federal programs, which were corrected as necessary. We recommend the City strengthen its process for reviewing the SEFA to ensure compliance with Uniform Grant Guidance, including close communication with the departments involved with the programs.

Management's Response:

The City will be developing a more cohesive grant tracking system to ensure compliance and understanding of grant programs. The grant tracking system in Munis will be utilized to help departments report on grants held by the City.

Compensated Absences

During our testing of compensated absences and discussions with the City, we noted that the payroll system used for police employees exists outside of the main accounting system, and so it does not have the same reporting capabilities and is not tracked as easily. We recommend that the City considers integrating all hour tracking into the same system in order to remove the current manual process to help reduce the potential for errors.

Management's Response:

The City is implementing a new time and attendance system later this year. This system has the capability to track Public Safety schedules as well as time entry and record absences. The City will explore this new system to see if it can meet the needs of Police so that Finance can obtain accurate payroll reporting in the future instead of relying on manual spreadsheets.

Downstate Operating Assistance Grant Reporting

During our testing of the 2023 Downstate Operating Assistance Grant, we noted that amounts reported to the BlackCat Transit reporting system did not agree to the City's general ledger detail, which was a result of certain amounts not being included on the summary workbook which is used to accumulate the reported amounts. While these variances were not material, we recommend that the City ensures that amounts being reported agree with source data from the general ledger and vice versa.

Management's Response:

The City will segregate transit grant funds separately from transit operating expenditures so errors in grant reporting can be avoided.

ADVISORY COMMENTS

Interactive Account Groups

The City does not fully utilize funds (account groups) to track and record the capital asset or long-term debt activity throughout the year for governmental activities. We recommend that the City expand upon the current set-up for its capital assets and long-term debt on its general ledger and utilize these funds to track the related activity and facilitate the conversion of the fund financial statements at the entity-wide level.

Management's Response:

Over the next year, the City will explore reporting at the entity-wide level for debt and capital assets instead of reporting at the Fund level.

OTHER COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is December 31, 2023. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is December 31, 2024.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ending December 31, 2024.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ending December 31, 2024.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 102, *Certain Risk Disclosures*, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending December 31, 2025.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication-RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for fiscal year ended December 31, 2026.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal year ended December 31, 2026.

We will advise the City of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the City.

Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AUTOMOTIVE		CONSTRUCTION & REAL ESTATE	
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH	
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT & HIGHER EDUCATION	
PRIVATE EQUITY		PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

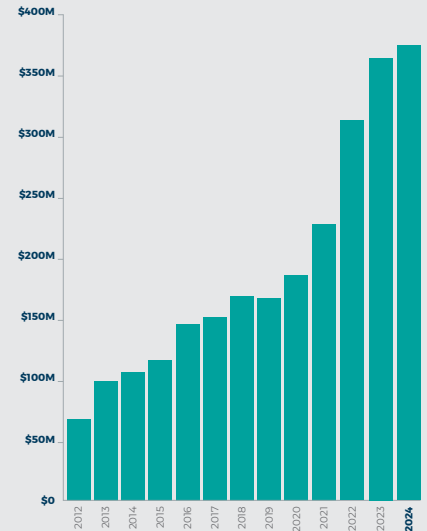
ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

WHO WE ARE

TOTAL PERSONNEL1,900+

2024 REVENUE\$375M



OFFICE LOCATIONS

Ahmedabad, GJ
 Alexandria, VA
 703.836.1350
 703.836.6701
 Bangalore, KA
 Boston, MA
 508.485.5588
 Chattanooga, TN
 423.954.3007
 Chicago, IL
 312.648.6666
 Cleveland, OH
 330.864.6661
 Coimbatore, TN
 Decatur, IL
 217.423.6000
 Indianapolis, IN
 317.842.4466

Los Angeles, CA*
 877.279.1900
 Sacramento, CA*
 925.577.5144
 Milwaukee, WI
 262.754.9400
 Naperville, IL
 630.566.8400
 Peoria, IL
 309.694.4251
 Princeton, NJ
 609.285.5000
 Springfield, IL
 217.793.3363
 St. Louis, MO
 314.275.7277

*Perform only Technology and Advisory services

Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.

Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



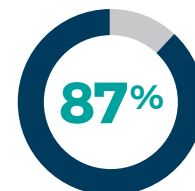
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





CITY OF DECATUR, ILLINOIS

MANAGEMENT LETTER

For the Year Ended December 31, 2023



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Springfield, IL 62704
217.793.3363

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The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. We did not audit the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Civic Center Authority discretely presented component unit, is solely based on the report of the other auditors.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and therefore material weaknesses may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

The City's written response to the material weakness identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Mayor, the City Council and the management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

MATERIAL WEAKNESS

Internal Control Over Financial Reporting

The City's financial statements are to be presented in accordance with generally accepted accounting principles as well as include all necessary disclosures as required by the Governmental Accounting Standards Board (GASB). During our audit, we identified and proposed audit adjustments, which were reviewed and approved by management, to present fairly the City's basic financial statements. The adjustments were to various accounts and were material in nature and some were adjustments to the prior period. The accounting department has a limited number of staff who may not always have the time or specialized expertise required to prepare GAAP financial statements and include all disclosures as required by GASB. Without adequate internal control over financial reporting, the financial statements may not contain all the required disclosures or properly adjusted account balances if prepared by the City. As part of the year-end closing process, we recommend the City review these and all other financial statement line items to ensure they are properly adjusted and agree to subsidiary ledgers.

Management Response: The City of Decatur acknowledges the need for better controls surrounding preparation of financial reporting and schedules delivered to the auditors for use in the financial reporting. In bringing new auditors to the City, we were able to identify several areas to review in depth and prepare the journal entries by internal staff. Due to reduced staffing at the City during the 2023 audit, we were not able to implement the quality control review of schedules and journal entries that is needed to avoid errors. For the 2024 audit we have hired an additional audit staff and will have a full team to prepare the 2024 audit and perform a quality control review.



CITY OF DECATUR, ILLINOIS

TAX INCREMENT FINANCING DISTRICT FUNDS

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2023

An abstract graphic featuring a teal horizontal band at the top, followed by a large area with overlapping, semi-transparent geometric shapes (triangles and polygons) in shades of gray and white. The bottom right corner of this area contains an orange rectangle with the text 'SIKICH.COM'.

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CITY OF DECATUR, ILLINOIS
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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Honorable Mayor and City Council
City of Decatur, Illinois
1 Gary K. Anderson Plaza
Decatur, Illinois 62523

We have examined management's assertion that the City of Decatur, Illinois (the City), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2023 for the Olde Town TIF Fund, Wabash Crossing TIF Fund, Eastgate TIF Fund, Southside TIF Fund, Pines Shopping Center TIF Fund, and Grand and Oakland TIF Fund. Management is responsible for the City's assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with specific requirements based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended December 31, 2023, is fairly stated in all material respects.

This report is intended solely for the information and use of the Mayor, City Council, management of the City, the Illinois State Comptroller's Office and the Joint Review Boards and is not intended to be and should not be used by anyone other than these specified parties.

SIKICH CPA LLC

Springfield, Illinois
March 14, 2025

ACCOUNTING TECHNOLOGY ADVISORY

3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Honorable Mayor and City Council
City of Decatur, Illinois
1 Gary K. Anderson Plaza
Decatur, IL 62523

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated March 14, 2025, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Springfield, Illinois
March 14, 2025

SUPPLEMENTAL DATA

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET - TIF FUNDS

December 31, 2023

	Olde Town TIF	Wabash Crossing TIF	Eastgate TIF	Southside TIF	Pines Shopping Center TIF	Grand and Oakland TIF	Total
ASSETS							
Cash and cash equivalents	\$ 439,953	\$ 1,340,216	\$ 258,774	\$ 228,613	\$ 115,736	\$ 253,044	\$ 2,636,336
Receivables, net							
Property Taxes	1,437,494	380,224	160,487	75,437	86,138	149,338	2,289,118
IL Municipal Sales Tax	-	-	56,250	-	9,240	17,235	82,725
Other Receivables	-	-	18,507	-	-	-	18,507
Total assets	1,877,447	1,720,440	494,018	304,050	211,114	419,617	5,026,686
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	-
TOTAL ASSEST AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,877,447	\$ 1,720,440	\$ 494,018	\$ 304,050	\$ 211,114	\$ 419,617	\$ 5,026,686
LIABILITIES							
Accounts Payable	\$ -	\$ 278,145	\$ -	\$ 12,342	\$ 133,006	\$ 181,452	\$ 604,945
Total Liabilities	-	278,145	-	12,342	133,006	181,452	604,945
DEFERRED INFLOWS OF RESOURCES							
Unavailable Resources - Property Taxes	1,437,494	380,225	160,487	75,437	86,138	149,338	2,289,119
Unavailable Resources - Intergovernmental	-	-	18,750	-	3,080	5,745	27,575
Total Deferred Inflows of Resources	1,437,494	380,225	179,237	75,437	89,218	155,083	2,316,694
Total Liabilities and Deferred Inflows of Resources	1,437,494	658,370	179,237	87,779	222,224	336,535	2,921,639
FUND BALANCES							
Restricted							
Economic Development	439,953	1,062,070	314,781	216,271	-	83,082	2,116,157
Unassigned (Deficit)	-	-	-	-	(11,110)	-	(11,110)
Total Fund Balances	439,953	1,062,070	314,781	216,271	(11,110)	83,082	2,105,047
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,877,447	\$ 1,720,440	\$ 494,018	\$ 304,050	\$ 211,114	\$ 419,617	\$ 5,026,686

(See independent auditor's report on supplementary information.)

CITY OF DECATUR, ILLINOIS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - TIF FUNDS

For the Year Ended December 31, 2023

	Olde Town TIF	Wabash Crossing TIF	Eastgate TIF	Southside TIF	Pines Shopping Center TIF	Grand and Oakland TIF	Total
REVENUES							
Taxes							
Property	\$ 1,127,876	\$ 361,345	\$ 160,562	\$ 52,630	\$ 80,069	\$ 139,577	\$ 1,922,059
Intergovernmental	-	-	236,000	-	38,915	70,830	345,745
Investment Income	9,242	42,338	6,573	3,356	3,456	6,059	71,024
Total Revenues	1,137,118	403,683	403,135	55,986	122,440	216,466	2,338,828
EXPENDITURES							
Current							
Economic Development	-	282,589	115,440	12,343	133,005	181,452	724,829
Debt Services							
Principal Retirement	825,000	-	-	-	-	-	825,000
Interest and Fiscal Charges	117,445	-	-	-	-	-	117,445
Total Expenditures	942,445	282,589	115,440	12,343	133,005	181,452	1,667,274
NET CHANGE IN FUND BALANCE	194,673	121,094	287,695	43,643	(10,565)	35,014	671,554
FUND BALANCE (DEFICIT), JANUARY 1	245,280	940,976	27,086	172,628	(545)	48,068	1,433,493
FUND BALANCE (DEFICIT), DECEMBER 31	<u>\$ 439,953</u>	<u>\$ 1,062,070</u>	<u>\$ 314,781</u>	<u>\$ 216,271</u>	<u>\$ (11,110)</u>	<u>\$ 83,082</u>	<u>\$ 2,105,047</u>

(See independent auditor's report on supplementary information.)



CITY OF DECATUR, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended December 31, 2023

The background of the lower half of the page is an abstract composition of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and teal. This creates a complex, layered visual effect. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, bold, sans-serif capital letters.

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CITY OF DECATUR, ILLINOIS
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Decatur, Illinois' (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 15, 2025, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Civic Center Authority discretely presented component unit, is solely based on the report of the other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
U.S. Department of Housing and Urban Development	N/A	Community Development Block Grants/Entitlement Grant Cluster				
		Community Development Block Grants/Entitlement Grants	14.218*	B-16-MC-17-0008	\$ 71,474	\$ 71,474
		Community Development Block Grants/Entitlement Grants	14.218*	B-19-MC-17-0008	24,532	24,532
		Community Development Block Grants/Entitlement Grants	14.218*	B-20-MC-17-0008	176,109	176,109
		Community Development Block Grants/Entitlement Grants	14.218*	B-21-MC-17-0008	288,028	288,028
		Community Development Block Grants/Entitlement Grants	14.218*	B-22-MC-17-0008	448,991	390,065
		Community Development Block Grants/Entitlement Grants	14.218*	B-23-MC-17-0008	195,098	80,246
		COVID-19 Community Development Block Grants/Entitlement Grants	14.218*	B-20-MW-17-0008	6,458	6,458
		Total Community Development Block Grants/Entitlement Grant Cluster			1,210,690	1,036,912
	N/A	Home Investment Partnerships Program	14.239	M-19-MC-17-0203	734	-
		Home Investment Partnerships Program	14.239	M-20-MC-17-0203	144,898	
		Home Investment Partnerships Program	14.239	M-21-MC-17-0203	8,385	
		Home Investment Partnerships Program	14.239	M-22-MC-17-0203	1,678	
		COVID-19 Home Investment Partnerships Program	14.239	M-21-M9-17-0203	185,430	
		Total Home Investment Partnerships Program			341,125	-
		Total U.S. Department of Housing and Urban Development			1,551,815	1,036,912
U.S. Department of Justice	N/A	Equitable Sharing Program	16.922	N/A	37,392	-
	N/A	Bulletproof Vest Partnership Program	16.607	N/A	18,725	-
		Total U.S. Department of Justice			56,117	-
U.S. Department of Transportation	Illinois Department of Transportation	Highway Planning and Construction	20.205	09-00933-01-BR	287,401	-
		Highway Planning and Construction	20.205	23-1009/1437-33246	127,066	
		Highway Planning and Construction	20.205	24-1009/1437-40509	86,025	
		Total Highway Planning and Construction			500,492	-
	Illinois Department of Transportation	Highway Safety Cluster				
		State and Community Highway Safety	20.600	HS-23-0018	34,804	-
		State and Community Highway Safety	20.600	HS-24-0117	6,656	-
		Total State and Community Highway Safety			41,460	-

CITY OF DECATUR, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2023

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Federal Transit Cluster						
U.S. Department of Transportation (Continued)	N/A	Federal Transit Formula Grants	20.507	IL-2020-010	\$ 13,105	-
		COVID-19 Federal Transit Formula Grants	20.507	IL-2020-022-01 Cap	31,131	-
		COVID-19 Federal Transit Formula Grants	20.507	IL-2020-022-02 OP	320,051	-
		Federal Transit Formula Grants	20.507	IL-2022-028	312,450	-
		Federal Transit Formula Grants	20.507	IL-2022-015	3,186,400	-
		Total Federal Transit Cluster			3,863,137	-
		Total U.S. Department of Transportation			4,405,089	-
U.S. Department of Treasury	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027*	N/A	10,173,508	\$ 1,250,000
		Total U.S. Department of Treasury			10,173,508	1,250,000
U.S. Department of Homeland Security	Illinois Emergency Management Agency	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	346,091	-
		Total U.S. Department of Homeland Security			346,091	-
U.S. Environmental Protection Agency	Illinois Environmental Protection Agency	Nonpoint Source Implementation Grants	66.460	3192101	167,836	-
		Total U.S. Environmental Protection Agency			167,836	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 16,700,456	\$ 2,286,912

*denotes federal major program

CITY OF DECATUR, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the City's federal award programs prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

2. OTHER INFORMATION

The City did not receive any federal insurance or federal noncash assistance.

3. SUBRECIPIENTS

Of the federal expenditures presented in this schedule, the City provided federal awards to subrecipients from the Community Development Block Grant (ALN #14.218) in the amount of \$1,036,912 and the Coronavirus State and Local Fiscal Recovery Funds (ALN #21.027) in the amount of \$1,250,000.

4. 10% DE MINIMIS INDIRECT COST RATE

The City has not elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 X yes

 no

Significant deficiency(ies) identified?

 yes

 X none reported

Noncompliance material to financial statements noted?

 yes

 X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

 yes

 X no

Significant deficiency(ies) identified?

 yes

 X none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 yes

 X no

Identification of major federal programs:

ALN(s)

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

14.218

Community Development Block Grants/Entitlement Grants Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 yes

 X no

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section II - Financial Statement Findings

MATERIAL WEAKNESS

2023-001 Financial Reporting

Criteria: The City's financial statements are to be presented in accordance with generally accepted accounting principles as well as include all necessary disclosures as required by the Governmental Accounting Standards Board (GASB).

Condition: During our audit, we identified and proposed audit adjustments, which were reviewed and approved by management, to present fairly the City's basic financial statements. The adjustments were to various accounts and were material in nature and some were adjustments to the prior period.

Cause and Effect: The accounting department has a limited number of staff who may not always have the time or specialized expertise required to prepare GAAP financial statements and include all disclosures as required by GASB. Without adequate internal control over financial reporting, the financial statements may not contain all the required disclosures or properly adjusted account balances if prepared by the City.

Recommendation: As part of the year-end closing process, we recommend the City review these and all other financial statement line items to ensure they are properly adjusted and agree to subsidiary ledgers.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section III - Federal Award Findings and Questioned Costs

**2023-002 Reporting - Coronavirus State and Local Fiscal Recovery Funds Assistance
Listing Number 21.027 Grant Period - Year Ended December 31, 2023**

Criteria: In accordance with the grant agreement the City was required to submit quarterly project and expenditure reports to the Illinois Department of Treasury as outlined on the schedule provided within the agreement.

Condition/Context: The City failed to submit three quarterly reports in a timely manner. We consider this to be an instance of non-compliance relating to the Reporting Compliance Requirement.

Questioned Costs: \$0

Effect: The result is that the City did not submit the required information to the Illinois Department of Treasury in a timely fashion.

Cause: The condition was an administrative oversight.

Recommendation: We recommend the City increase controls over reporting.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

2023-003 Period of Performance – Community Development Block Grants/Entitlement Grants Cluster Assistance Listing Number 14.218 Grant Period - Year Ended December 31, 2023

Criteria: 24 CFR Section 570.902 of the CDBG regulations states that a grantee is in compliance with timely expenditure requirements if, 60 days prior to the end of its program year, there is no more than 1.5 times its annual grant remaining in the line of credit, including any program income on hand.

Condition/Context: The City did not meet program timeliness spending requirements. The City's unexpended balance at December 31, 2023 of \$2,683,379 is more than 1.5 times the \$1,374,790 entitlement grant for the current year. We consider this to be an instance of non-compliance relating to the Period of Performance Compliance Requirement.

Questioned Costs: \$0

Effect: Failure to meet the timeliness standard results in noncompliance with the period of performance requirement and could result in sanctions and reduction of future grant funds.

Cause: The City experienced delays in projects funded by the grant.

Recommendation: We recommend that the City establish procedures to ensure that it complies with the CDBG timeliness standard specified in 24 CFR Section 570.902.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings

Material Weakness in Internal Control over Financial Reporting

2022-001 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

Criteria or specific requirement: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including the related disclosures, in conformity with accounting principles generally accepted in the United States of America (GAAP).

Condition: The City does not have an internal control policy in place over annual financial reporting, including any necessary adjustments, which would enable management to prepare its annual financial statement, and the related footnote disclosures, in a manner that is complete and presented in accordance with GAAP.

Context: Management has informed us that they do not have an internal control policy in place over the annual financial reporting, and that they do not have the necessary staff capacity to prepare the annual financial statements, including footnote disclosures.

Cause: The City has new staff in place that prepared the audit schedules and prior year schedules were not well documented.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City's internal controls.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Views of responsible officials and planned corrective action: The City of Decatur acknowledges the need for better controls surrounding preparation of financial reporting and schedules delivered to the auditors for use in financial reporting. All staff members preparing audit schedules are returning in 2023 to assist with the audit including an additional staff member, a grant administrator. 2022 audit schedules were well documented allowing for staff to be better prepared for future audits. The Finance Department has developed better procedures to review audit schedules prior to delivering workpapers to the auditors to prevent this from occurring in the future. In addition, staff have completed several municipal accounting and financial preparation courses offered through the Government Finance Officers Association.

Status: The finding was repeated for the year ended December 31, 2023. See current year finding 2023-001.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting

2022-002 Correcting Entries

Criteria or specific requirement: Internal controls over financial reporting require close review of yearend balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP), for both the modified accrual and full accrual financial statements.

Condition: Several significant corrections were required in the audit process to comply with GAAP:

1. An agreement that did not qualify as such under the GASB 87 criteria was included in the long-term lease liability calculations and right-to-use assets.
2. Several corrections were required for the ARPA fund, as certain entries provided didn't balance between funds, expenses had not been allocated to the proper funds, and the unearned balance in the fund was incorrect. These corrections also impacted the general fund, local streets fund, motor fuel tax fund, building fund, fiber optics fund, sewer fund, water capital fund, and community revitalization fund.
3. One fund had an incorrect accounts payable recorded and two funds were missing accounts payable. In addition, there was no documentation of review of the accounts payable and retainage payable balances.
4. Unavailable revenue was incorrectly recorded, and a receivable had not been billed or recorded related to a contract with an entity in a business-type fund.
5. No adjustment was made to self-insurance liabilities to the current year estimates.
6. Corrections were required to the fund balance of 4 funds that did not roll forward properly from the prior year.
7. A grant receivable was unrecorded as revenue and receivable at year end, which was received in February 2023.
8. Unavailable revenue was recorded in an enterprise fund in the prior year that should have been shown as revenue. This was corrected through a restatement to beginning net position.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting (Continued)

2022-002 Correcting Entries (Continued)

Cause: The City has new staff in place that prepared the audit schedules and prior year schedules were not well documented. In addition, the rules set forth by the Federal government surrounding the ARPA funds continued to change over a two-year period, which made tracking the ARPA fund confusing as reporting requirements changed over time.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City's internal controls.

Recommendation: We recommend the City enhance its review process over year-end balance reconciliations and adjusting entries to ensure the proper recording of all activity in accordance with GAAP.

Views of responsible officials and planned corrective action: The City of Decatur acknowledges the need for better controls surrounding preparation of financial reporting and schedules delivered to the auditors for use in financial reporting. A grant administrator has been hired in 2023 to assist all grant program managers with compliance and reporting requirements. 2022 audit schedules were well documented allowing for staff to be better prepared for future audits. The Finance Department has developed better procedures to review audit schedules prior to delivering workpapers to the auditors to prevent this from occurring in the future. In addition, staff have completed several municipal accounting and financial preparation courses offered through the Government Finance Officers Association, including grant regulations. Staff will remain current with Federal updates to ARPA funding.

Status: The finding was repeated for the year ended December 31, 2023. See current year finding 2023-001.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting (Continued)

2022-003 Capital Assets

Criteria or specific requirement: Internal controls over financial reporting require close review of capital asset balances and activity to ensure they are in accordance with generally accepted accounting principles (GAAP), for both the modified accrual and full accrual financial statements.

Condition: Several significant errors were noted in capital assets, as follows:

1. Certain capital acquisitions that were placed in service or added to construction in process in the prior year were not included in prior year capital assets. Beginning balances were restated to correct this.
2. Several current year capital acquisitions were not originally identified as capital items.
3. A capital addition was identified as a governmental activity on the depreciation schedule that should have been a business-type activity.
4. Certain disposals that occurred in the prior year and current year were not identified.
5. Two prepayments for financed capital purchases in the prior year were not recorded as such. Beginning balances were restated to correct this.

Cause: The capital assets procedures are not well documented and tracking of capital assets is not systematic in every department. Capital assets were not systematically recorded quarterly.

Effect: The potential exists that a material misstatement of capital assets could occur and not be prevented or detected by the City's internal controls.

Recommendation: We recommend the City enhance its review process over capital purchases, including monitoring all accounts for purchases, tracking in-service dates, reporting of disposals, and review of the depreciation schedule.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting (Continued)

2022-003 Capital Assets (Continued)

Views of responsible officials and planned corrective action: The City of Decatur acknowledges the need for better controls surrounding the tracking of capital assets. The Finance Department has added coding to all fixed asset purchases such that capital assets can be pulled by a report at the end of every quarter for recording in the capital asset database. In addition, the Finance Department will also search all expense categories associated with capital acquisitions in case the Finance Department is not notified of capital purchases. Departments will be notified that the Finance Department must be updated for all vehicle and equipment purchases. Capital assets will be recorded quarterly so they can be reviewed in a timely manner to prevent and correct any errors or discrepancies that may occur.

Status: While there were still capital asset issues for the year ended December 31, 2023, this is covered under current year finding 2023-001. Also see Deficiency noted in the separately issued “Auditor’s Communication to the City Council and Management”.

2022-004 Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Criteria or Specific Requirement: The City is responsible for establishing and maintaining internal controls and for the fair presentation of the SEFA in accordance with Uniform Grant Guidance.

Condition: There were errors on the SEFA related to the expenditures of a certain federal program, and related pass-through to its subrecipients.

Cause: The City has new staff in place that prepared the audit schedules and prior year schedules were not well documented. In addition, the rules set forth by the Federal government surrounding the ARPA funds continued to change over a two-year period, which made tracking the ARPA fund confusing as reporting requirements changed over time.

Effect: Failure to establish an effective internal control can enable material misstatements to occur in the SEFA.

Recommendation: We recommend the City strengthen its process for reviewing the SEFA to ensure compliance with Uniform Grant Guidance, including close communication with the departments involved with the programs.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting (Continued)

2022-004 Preparation of the Schedule of Expenditures of Federal Awards (SEFA) (Continued)

Views of responsible officials and planned corrective action: The City of Decatur acknowledges the need for careful review of the SEFA to ensure accuracy. Beginning with the 2023 audit, the Comptroller and the Chief Financial Officer will review the SEFA to ensure accuracy to prevent errors from occurring in the future. Both individuals will be completing the audit for a second year and better prepared. In addition, both individuals have completed several municipal accounting and financial preparation courses offered through the Government Finance Officers Association.

Status: The finding was partially implemented for the year ended December 31, 2023. See Deficiency noted in the separately issued “Auditor’s Communication to the City Council and Management”.

2022-005 Suspension and Debarment

Federal Agency: U.S. Department of Treasury/U.S. Department of Transportation

Federal Program: Coronavirus State & Local Fiscal Recovery Fund/Federal Transit Cluster

Assistance Listing Number: 21.027/20.526 & 20.507

Type of Finding

- Significant Deficiency in Internal Control over Compliance
- Other Matter

Criteria or specific requirement: Federal guidelines required the entity to have procedures documented to verify the vendor of a covered transaction (over \$25,000) is not debarred, suspended, or are otherwise excluded from participating in the transaction, prior to entering into a covered transaction.

Condition: The City did not maintain records showing vendors were not suspended or debarred prior to entering into covered transactions.

Questioned costs: None

Context: 7 of 7 items tested had no documentation to support that vendors were not suspended or debarred for Coronavirus State & Local Fiscal Recovery Funds. 2 of 5 items tested had no documentation to support that vendors were not suspended or debarred for Federal Transit Cluster. The samples were statistically valid samples.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

Material Weakness in Internal Control over Financial Reporting (Continued)

2022-005 Suspension and Debarment (Continued)

Cause: Policies in place were not followed or monitored.

Effect: Lack of internal control procedures can lead to noncompliance with grant requirements and a disallowed cost.

Recommendation: We recommend ensuring a procedure is in place to verify vendors or contractors are not suspended or debarred from doing business with the government, prior to the purchase, and maintaining documentation of this.

Views of responsible officials: There is no disagreement with the audit finding.

Status: The finding was implemented for the year ended December 31, 2023.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

2022-006 Reporting

Federal Agency: U.S. Department of Treasury

Federal Program: Coronavirus State & Local Fiscal Recovery Fund

Assistance Listing Number: 21.027

Type of Finding

- Significant Deficiency in Internal Control over Compliance
- Other Matter

Criteria or specific requirement: Uniform Grant Guidance (UGG) (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring reports are completed accurately.

Condition: The program reporting includes classification of vendors into types, including contractors, beneficiaries, or subrecipients. A total of 12 out of 13 vendors were reported as subrecipients in the reports submitted that did not qualify as subrecipients under UGG.

Questioned costs: None

Context: In 4 of 4 reports tested, various vendors shown as subrecipients in the vendor classification section were not subrecipients, but rather beneficiaries or contractors. The sample was a statistically valid sample.

Cause: Policies in place were not followed or monitored.

Effect: Noncompliance with reporting requirements.

Repeat finding: No

Recommendation: We recommend the City strengthen its review procedures over reports to ensure all applicable data elements are accurate.

Views of responsible officials: There is no disagreement with the audit finding.

Status: The finding was implemented for the year ended December 31, 2023.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2023

Section IV - Summary Schedule of Prior Audit Findings (Continued)

2022-007 Expenditure Approval

Federal Agency: U.S. Department of Treasury

Federal Program: Coronavirus State & Local Fiscal Recovery Fund

Assistance Listing Number: 21.027

Type of Finding

- Significant Deficiency in Internal Control over Compliance
- Other Matter

Criteria or specific requirement: Uniform Grant Guidance (2 CFR 200.303) requires non-federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring that expenditures are properly reviewed and the review is documented.

Condition: While the expenditures were properly approved during the accounts payable process, our testing noted several instances in which the grant program manager did not document his approval on the expenditures.

Questioned costs: None

Context: 17 out of 26 disbursements tested did not have documented approval of the grant program manager. The sample was a statistically valid sample.

Cause: Policies in place were not followed or monitored.

Effect: Lack of an adequate review process may result in unallowable costs being charged to the program.

Repeat finding: No

Recommendation: We recommend the City strengthen its review procedures over expenditures and ensure all reviews are properly documented.

Views of responsible officials: There is no disagreement with the audit finding.

Status: The finding was implemented for the year ended December 31, 2023.



CITY OF DECATUR ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

CITY OF DECATUR, ILLINOIS

Corrective Action Plan

For the Year Ended December 31, 2023

2023-001 Financial Reporting

Condition Found

During our audit, we identified and proposed audit adjustments, which were reviewed and approved by management, to present fairly the City's basic financial statements. The adjustments were to various accounts and were material in nature and some were adjustments to the prior period.

Corrective Action Plan

The City of Decatur acknowledges the need for better controls surrounding the preparation of financial reporting and schedules delivered to the auditors for use in financial reporting. In bringing new auditors to the City, we were able to identify several areas to review in depth and prepare the journal entries by internal staff. Due to reduced staffing at the City during the 2023 audit, we were not able to implement the quality control review of schedules and journal entries that are needed to avoid errors. For the 2024 audit we have hired additional audit staff and will have a full team to prepare for the 2024 audit and perform a quality control review.

Responsible Person for Corrective Action Plan

Ruby James, CFO/City Treasurer

Implementation Date of Corrective Action Plan

April 30, 2025

**2023-002 Reporting - Coronavirus State and Local Fiscal Recovery Funds Assistance Listing
Number 21.027 Grant Period - Year Ended December 31, 2023**

Condition Found

The City failed to submit three quarterly reports, in a timely manner. We consider this to be an instance of non-compliance relating to the Reporting Compliance Requirement.

Corrective Action Plan

The City of Decatur will contact all grant owners and make sure they understand the importance of filing reports in a timely manner with the reporting agencies.

Responsible Person for Corrective Action Plan

LaKeeya Funches, Grant Administrator

Implementation Date of Corrective Action Plan

April 30, 2025

2023-003 Period of Performance - Community Development Block Grants/Entitlement Grants Cluster Assistance Listing Number 14.218 Grant Period - Year Ended December 31, 2023

Condition Found

The City did not meet program timeliness spending requirements. The City's unexpended balance at December 31, 2023 of \$2,683,379 is more than 1.5 times the \$1,374,790 entitlement grant for the current year. We consider this to be an instance of non-compliance relating to the Period of Performance Compliance Requirement.

Corrective Action Plan

The City of Decatur Economic & Community Development Department is under new leadership with Lacie Elzy as Acting Economic & Community Development Director. Director Elzy will be reviewing all grant programs and duties in the department and ensuring that grant requirements are being met.

Responsible Person for Corrective Action Plan

Lacie Elzy, Acting Economic & Community Development Director

Implementation Date of Corrective Action Plan

April 30, 2025



CITY OF DECATUR, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT - CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended December 31, 2023

The background of the lower half of the page is an abstract composition of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and teal. This creates a complex, layered visual effect. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, sans-serif font.

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CITY OF DECATUR, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Decatur, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Decatur, Illinois (the City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 14, 2025, which expressed unmodified opinions on those financial statements. We did not audit the financial statements of the Decatur Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Civic Center Authority discretely presented component unit, is solely based on the report of the other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

SiKich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended December 31, 2023

CSFA Number	Program Name	State	Federal	Other	Total
420-00-0505	Grants Management Program	\$ 164,406	\$ -	\$ -	\$ 164,406
420-00-1758	Site Improvements	1,250,609	-	-	1,250,609
420-00-1769	Installation and/or Replacement of Utilities	450,550	-	-	450,550
420-00-1771	Construction and/or Renovation to Buildings, Additions, or Structures	-	-	-	-
420-00-2725	Provision of services to the public from named line GRF-source	190,850	-	-	190,850
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	41,460	-	41,460
532-60-0378	Section 319(h) - Nonpoint Source Pollution Control Financial Assistance Program	-	167,836	-	167,836
532-60-3017	Lead Service Line Inventory Grant Program	-	-	-	-
569-00-3275	FY 24 ILETSB - NIBIN Advance Capital Grant Program	-	-	-	-
	Other grant programs and activities	-	16,491,160	-	16,491,160
	All other costs not allocated	-	-	136,799,335	136,799,335
TOTALS		<u>\$ 2,056,415</u>	<u>\$ 16,700,456</u>	<u>\$ 136,799,335</u>	<u>\$ 155,556,206</u>

(See independent auditor's report on supplemental information.)



CITY OF DECATUR, ILLINOIS

DOWNSTATE OPERATING ASSISTANCE CERTIFICATION AND INDEPENDENT AUDITOR'S REPORTS

For the Fiscal Year Ended June 30, 2022

The background of the lower half of the page is an abstract geometric design. It features a series of overlapping, semi-transparent triangles and polygons in shades of gray and white, creating a complex, crystalline pattern. The overall effect is modern and architectural.

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CITY OF DECATUR, ILLINOIS

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF REVENUES AND EXPENSES UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-22-47-IL**

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

Report on the Audit of the Schedule

Opinion

We have audited the accompanying schedule of revenues and expenses under Downstate Operating Assistance Grant OP-22-47-IL of the City of Decatur, Illinois for the year ended June 30, 2022.

In our opinion, the schedule referred to above presents fairly, in all material respects the schedule of revenues and expenses under Downstate Operating Assistance Grant OP-22-47-IL of the City of Decatur, Illinois for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America and provisions of the Downstate Operating Assistance Grant Agreement.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the financial statements of the Downstate Operating Assistance Grant are intended to present the financial position of the City of Decatur, Illinois that is attributable to the transactions of the Downstate Operating Assistance Grant. They do not purport to, and do not, present fairly the financial position of the City of Decatur, Illinois, as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS
SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-22-47-IL
FOR THE YEAR ENDED JUNE 30, 2022

OPERATING REVENUES AND INCOME

406	Auxiliary revenue	\$ 67,142
407	Non-transportation revenue	12,900
413	Federal cash grants & reimbursement	<u>1,955,723</u>
	Total operating revenues and income	<u>\$ 2,035,765</u>

OPERATING EXPENSES

501	Labor	\$ 128,235
502	Fringe benefits	70,728
503	Professional services	434,033
504	Materials & supplies consumed	2,473,146
505	Utilities	67,178
506	Casualty & liability	24,167
507	Taxes	326
508	Net purchased transportation	6,121,623
509	Miscellaneous expense	244,230
517	Debt service projects	<u>43,124</u>

Total operating expenses	<u>9,606,790</u>
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Ineligible Expenses

Other (Federally Funded Projects)	1,669,171
Other (Q5, misc ineligible)	<u>39,608</u>

Less: Total ineligible expenses	<u>1,708,779</u>
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Total eligible operating expenses	<u>\$ 7,898,011</u>
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CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-22-47-IL (Continued)**

FOR THE YEAR ENDED JUNE 30, 2022

Total eligible operating expenses	\$ 7,898,011
Total operating revenues and income	<u>2,035,765</u>
Deficit	<u>\$ 5,862,246</u>
65% of eligible expenses	<u>\$ 5,133,707</u>
Maximum contract amount	<u>\$ 13,379,000</u>
FY22 eligible downstate operating assistance (deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	<u>\$ 5,133,707</u>
FY22 downstate operating assistance received (prior to the close of fiscal year)	<u>\$ 3,349,139</u>
FY22 downstate operating assistance receivable (at close of fiscal year and subsequently received)	<u>\$ 1,784,568</u>
FY22 downstate operating assistance (over) under paid	<u>\$ -</u>

CITY OF DECATUR, ILLINOIS

NOTES TO FINANCIAL STATEMENTS DOWNSTATE OPERATING ASSISTANCE CERTIFICATION

June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of revenues and expenses under Downstate Operating Assistance Grant OP-22-47-IL (the Schedule) of the City of Decatur (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applicable to governments (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

a. Reporting Entity

The schedule presents only the revenues and expenditures of the Downstate Operating Assistance Grant, which is part of the City's Mass Transit Fund.

b. Measurement Focus and Basis of Accounting

The Schedule is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days. Expenditures are recorded when the related fund liability is incurred.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services, restaurant and bar taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues (e.g., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are; however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS APPLICABLE
TO THE FINANCIAL ASSISTANCE RECEIVED UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-22-47-IL**

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

Report on Compliance

Opinion

We have audited City of Decatur, Illinois' (the City) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2022.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that have a direct and material effect on the Downstate Operating Assistance Grant for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit on compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of the Downstate Operating Assistance Grant Program Agreement with the State of Illinois Department of Transportation. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Report of Compliance section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the financial assistance received under the Downstate Operating Assistance Grant.

Auditor's Responsibilities for the Report of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the provisions of the Downstate Operating Assistance Grant Program Agreement with the State of Illinois Department of Transportation will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the report on compliance.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the provisions of the Downstate Operating Assistance Grant Program Agreement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Purpose of this Report

The purpose of this report on is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

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

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues and expenses under Downstate Operating Assistance Grant OP-22-47-IL of the City of Decatur, Illinois (the City) as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 15, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2022

Summary Schedule of Current Audit Findings

2022-001 Financial Statement Preparation and Adjustments

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financials statements, including related disclosures, in conformity with Illinois Department of Transportation (IDOT).

Condition: The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT.

Context: Management has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff capacity to prepared the adjustments needed and the annual financial statements, including footnote disclosures.

Cause: The City of Decatur Mass Transit Program relies on the audit firm to prepare the adjustments needed and the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Management Response: Management agrees with the finding and has included a response in the Corrective Action Plan.

Findings and Questioned Costs

None

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Year Ended June 30, 2022

Summary Schedule of Prior Audit Findings

2021-001 Financial Statement Preparation and Adjustments

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financials statements, including related disclosures, in conformity with Illinois Department of Transportation (IDOT).

Condition: The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT.

Context: Management has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff capacity to prepared the adjustments needed and the annual financial statements, including footnote disclosures.

Cause: The City of Decatur Mass Transit Program relies on the audit firm to prepare the adjustments needed and the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Status: The finding is still applicable and is repeated for 2022.



CITY OF DECATUR ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

CITY OF DECATUR, ILLINOIS

Corrective Action Plan

For the Year Ended June 30, 2022

2022-001 Financial Statement Preparation and Adjustments

Condition Found

The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT. We identified immaterial variances reported to the BlackCat Transit reporting system. Additionally, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Corrective Action Plan

The City of Decatur Transportation Services Director will update the Financial Policy and Procedures for Transit Grant Management Manual to add a section regarding internal control over annual financial reporting to be in compliance with IDOT. In addition, the City of Decatur will segregate transit grant funds separately from transit operating expenditures so errors in grant reporting can be avoided.

Responsible Person for Corrective Action Plan

Lacie Elzy, Transportation Services Director

Implementation Date of Corrective Action Plan

April 30, 2025



CITY OF DECATUR, ILLINOIS

DOWNSTATE OPERATING ASSISTANCE CERTIFICATION AND INDEPENDENT AUDITOR'S REPORTS

For the Fiscal Year Ended June 30, 2023

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CITY OF DECATUR, ILLINOIS

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF REVENUES AND EXPENSES UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-23-47-IL**

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

Report on the Audit of the Schedule

Opinion

We have audited the accompanying schedule of revenues and expenses under Downstate Operating Assistance Grant OP-23-47-IL of the City of Decatur, Illinois for the year ended June 30, 2023.

In our opinion, the schedule referred to above presents fairly, in all material respects the schedule of revenues and expenses under Downstate Operating Assistance Grant OP-23-47IL of City of Decatur, Illinois for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America and provisions of the Downstate Operating Assistance Grant Agreement.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1, the financial statements of the Downstate Operating Assistance Grant are intended to present the financial position of the City of Decatur, Illinois that is attributable to the transactions of the Downstate Operating Assistance Grant. They do not purport to, and do not, present fairly the financial position of the City of Decatur, Illinois, as of June 30, 2023, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-23-47-IL**

FOR THE YEAR ENDED JUNE 30, 2023

OPERATING REVENUES AND INCOME

4111	Passenger fares for transit services	\$ 335,026
4112	Special transit fares	11,328
4140	Auxiliary revenue	77,257
4150	Other transportation revenue	2,403
4500	Federal cash grants & reimbursement	2,534,936
4630	Sale and disposal of assets	<u>3,124</u>
Total operating revenues and income		<u><u>\$ 2,964,074</u></u>

OPERATING EXPENSES

5010	Labor	\$ 234,334
5015	Fringe benefits	73,902
5020	Professional services	799,039
5030	Materials & supplies consumed	1,864,829
5040	Utilities	78,701
5050	Casualty & liability	76,229
5060	Taxes	165
5100	Net purchased transportation	6,328,560
5090	Miscellaneous expense	329,608
517	Debt service projects	<u>14,504</u>

Total operating expenses	<u>9,799,871</u>
--------------------------	------------------

Ineligible Expenses

Other (Federally Funded Projects)	742,183
Other (Q5, misc ineligible)	<u>32,623</u>

Less: Total ineligible expenses	<u>774,806</u>
---------------------------------	----------------

Total eligible operating expenses	<u><u>\$ 9,025,065</u></u>
--	----------------------------

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-23-47-IL (Continued)
FOR THE YEAR ENDED JUNE 30, 2023**

Total eligible operating expenses	\$ 9,025,065
Total operating revenues and income	<u>2,964,074</u>
Deficit	<u>\$ 6,060,991</u>
65% of eligible expenses	<u>\$ 5,866,292</u>
Maximum contract amount	<u>\$ 13,379,000</u>
FY23 eligible downstate operating assistance (deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	<u>\$ 5,866,292</u>
FY23 downstate operating assistance received (prior to the close of fiscal year)	<u>\$ 4,855,186</u>
FY23 downstate operating assistance receivable (at close of fiscal year and subsequently received)	<u>\$ 1,011,106</u>
FY23 downstate operating assistance (over) under paid	<u>\$ -</u>

CITY OF DECATUR, ILLINOIS

NOTES TO FINANCIAL STATEMENTS DOWNSTATE OPERATING ASSISTANCE CERTIFICATION

June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of revenues and expenses under Downstate Operating Assistance Grant OP-23-47-IL (the Schedule) of the City of Decatur (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applicable to governments (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Reporting Entity

The schedule presents only the revenues and expenditures of the Downstate Operating Assistance Grant, which is part of the City's Mass Transit Fund.

B. Measurement Focus and Basis of Accounting

The Schedule is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days. Expenditures are recorded when the related fund liability is incurred.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services, restaurant and bar taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues (e.g., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are; however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS APPLICABLE
TO THE FINANCIAL ASSISTANCE RECEIVED UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-23-47-IL**

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

Report on Compliance

Opinion

We have audited the City of Decatur's (the City) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2023.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that have a direct and material effect on the Downstate Operating Assistance Grant for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit on compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of the Downstate Operating Assistance Grant Program Agreement with the State of Illinois Department of Transportation. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Report of Compliance section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the financial assistance received under the Downstate Operating Assistance Grant.

Auditor's Responsibilities for the Report of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the provisions of the Downstate Operating Assistance Grant Program Agreement with the State of Illinois Department of Transportation will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the report on compliance.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the provisions of the Downstate Operating Assistance Grant Program Agreement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Purpose of this Report

The purpose of this report on is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

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

Decatur City Council
City of Decatur Mass Transit Program
Decatur, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues and expenses under Downstate Operating Assistance Grant OP-23-47-IL of the City of Decatur, Illinois (the City) as of and for the year ended June 30, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon May 15, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Sikich CPA LLC

Springfield, Illinois
May 15, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2023

Summary Schedule of Current Audit Findings

2023-001 Financial Statement Preparation and Adjustments

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financials statements, including related disclosures, in conformity with Illinois Department of Transportation (IDOT).

Condition: The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT.

Context: Management has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff capacity to prepared the adjustments needed and the annual financial statements, including footnote disclosures.

Cause: The City of Decatur Mass Transit Program relies on the audit firm to prepare the adjustments needed and the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effect: We identified immaterial variances reported to the BlackCat Transit reporting system. Additionally, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Management Response: Management agrees with the finding and has included a response in the Corrective Action Plan.

Findings and Questioned Costs

None

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Year Ended June 30, 2023

Summary Schedule of Prior Audit Findings

2022-001 Financial Statement Preparation and Adjustments

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financials statements, including related disclosures, in conformity with Illinois Department of Transportation (IDOT).

Condition: The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT.

Context: Management has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff capacity to prepared the adjustments needed and the annual financial statements, including footnote disclosures.

Cause: The City of Decatur Mass Transit Program relies on the audit firm to prepare the adjustments needed and the annual financial statements and related footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Recommendation: Management should continue to evaluate their internal staff capacity to determine if an internal control policy over the annual financial reporting is beneficial.

Status: The finding is still applicable and is repeated for 2023.



CITY OF DECATUR ILLINOIS

#1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523-1196

CITY OF DECATUR, ILLINOIS

Corrective Action Plan

For the Year Ended June 30, 2023

2023-001 Financial Statement Preparation and Adjustments

Condition Found

The City of Decatur Mass Transit Program does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures in accordance with IDOT. We identified immaterial variances reported to the BlackCat Transit reporting system. Additionally, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the City of Decatur Mass Transit Program's internal controls.

Corrective Action Plan

The City of Decatur Transportation Services Director will update the Financial Policy and Procedures for Transit Grant Management Manual to add a section regarding internal control over annual financial reporting to be in compliance with IDOT. In addition, the City of Decatur will segregate transit grant funds separately from transit operating expenditures so errors in grant reporting can be avoided.

Responsible Person for Corrective Action Plan

Lacie Elzy, Transportation Services Director

Implementation Date of Corrective Action Plan

April 30, 2025

Council Memo
Finance Department
No. 2025-4

DATE: May 19, 2025

TO: Honorable Mayor Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Ruby James, City Treasurer & Chief Financial Officer

SUBJECT: An ordinance providing for the issue and sale of not to exceed \$59,000,000 of general obligation refunding bonds of the City and for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on such bonds.

SUMMARY RECOMMENDATION:

City Administration recommends City Council approve authorizing bond authority to refund bond series 2014, 2015, 2016 and 2018 for those issues that can be redeemed with lower interest rates at the time of redemption.

BACKGROUND:

The City of Decatur engages financial consultants to assist in evaluating opportunities that exist in the market to issue debt and reduce expenses. As bond issues are eligible for redemption, financial consultants advise the City of the financial viability of redeeming bond issues, and when would be the best timing to redeem bonds in the market.

General Obligation Bond Series 2014 and 2015 are currently eligible to be redeemed and Series 2016 and 2018 will be eligible to be redeemed as of December 2025. All four bond series have individual bond interest rates higher than current market rates. Therefore, it would be in the best financial interest of the City to redeem those bond issues that hold higher interest rates than the market at the time of redemption. It is estimated that the City could save approximately \$2 million in interest if the current market conditions hold or improve later in the year.

The financial consultants have advised the City to review both public offerings of debt and private placement with a bank. The consultants will solicit bids with several banks to ensure market competition and arrive at the best option for the City.

It is anticipated that bonds will be refunded and issued in June for Series 2014 and 2015 and again in December for 2016 and 2018, depending on changing market conditions. Bonds will not be refunded and issued for Series 2014 and 2015 unless savings of 3% will be realized. Bonds will not be refunded and issued for Series 2016 and 2018 unless savings of 4% will be realized.

POTENTIAL OBJECTION:

None

INPUT FROM OTHER SOURCES:

Dalena Wilkomer, Baird Financial Services
Dan Forbes, Speer Financial
Kyle Harding, Chapman and Cutler LLP

STAFF REFERENCES:

Tim Gleason, City Manager
Melissa Hon, Deputy City Manager
Ruby James, City Treasurer & Chief Financial Officer

BUDGET/TIME IMPLICATIONS:

Approval of this ordinance will allow the City to save approximately \$2 million in long-term interest, depending on market conditions and interest rates at the time of issuance. Series 2014, 2015, and 2016 bonds are funded through the Water fund. Series 2018 is funded 63% through the Water fund and 37% through the General Fund.

EXTRACT OF MINUTES of the regular public meeting of the Council of the City of Decatur, Macon County, Illinois, held in the Council Chamber, located on the third floor of the Decatur Civic Center, One Gary K. Anderson Plaza, in said City, at 5:30 p.m., on Monday, the 19th day of May, 2025.

The Mayor called the meeting to order and directed the City Clerk to call the roll. Upon the roll being called, Mayor Julie Moore Wolfe and the following Council Members were physically present at said location: _____

The following Council Members were allowed by a majority of the members of the Council in accordance with and to the extent allowed by rules adopted by the Council to attend the meeting by video or audio conference: _____

No Council Member was not permitted to attend the meeting by video or audio conference.

The following Council Members were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

At ____ p.m., the Mayor announced that (i) the next item for consideration was the issuance of not to exceed \$59,000,000 general obligation bonds to be issued by the City pursuant to its home rule powers for the purposes of refunding of general obligation bonds for debt service savings, and (ii) the City Council would consider the adoption of an ordinance providing for the issue and sale of such bonds and providing for the levy and collection of a direct annual tax for the payment of the principal of and interest on said bonds.

Thereupon, the City Clerk presented, the Chief Financial Officer explained, and there was read by title an ordinance as follows, a copy of which was provided to each Council Member prior to said meeting and to everyone in attendance at said meeting who requested a copy:

AN ORDINANCE providing for the issuance of not to exceed \$59,000,000 General Obligation Refunding Bonds of the City of Decatur, Macon County, Illinois, authorizing the sale of said bonds to the purchaser thereof and providing for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on said bonds.

(the “Bond Ordinance”).

Council Member _____ moved and Council Member _____ seconded the motion that the Bond Ordinance as presented be adopted.

A Council discussion of the matter followed. During the Council discussion, the Chief Financial Officer gave a public recital of the nature of the matter, which included a reading of the title of the Bond Ordinance and statements (1) that the Bond Ordinance provides parameters for the issuance of general obligation bonds for the purpose of refunding certain outstanding general obligation bonds for debt service savings, (2) that the bonds are issuable without referendum pursuant to the home rule powers of the City, (3) that the bonds will be sold to Robert W. Baird & Co. Incorporated, in a negotiated underwriting, or to a bank or financial institution or other purchaser, in a private placement, with Robert W. Baird & Co. Incorporated serving as placement agent, (4) that the sale of bonds will be by certain designated officials of the City, (5) that the Bond Ordinance provides for the levy of taxes to pay the bonds, (6) that the Bond Ordinance approves a form of escrow agreement to accomplish the refunding, and (7) that the Bond Ordinance provides many details for the bonds, including tax-exempt status covenants, provision for terms and form of bond, and appropriations.

The Mayor directed that the roll be called for a vote upon the motion to adopt the Bond Ordinance.

Upon the roll being called, the following Council Members voted AYE: _____

and the following Council Members voted NAY: _____

WHEREUPON, the Mayor declared the motion carried and the Bond Ordinance adopted, and henceforth did approve and sign the same in open meeting, and did direct the City Clerk to record the same in full in the records of the Council of the City of Decatur, Macon County, Illinois.

Other business was duly transacted at said meeting.

Upon motion duly made and carried, the meeting adjourned.

City Clerk

ORDINANCE NUMBER _____

AN ORDINANCE providing for the issuance of not to exceed \$59,000,000 General Obligation Refunding Bonds of the City of Decatur, Macon County, Illinois, authorizing the sale of said bonds to the purchaser thereof and providing for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on said bonds.

Adopted by the Council on the
19th day of May, 2025.

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This Table of Contents is for convenience only and is not a part of this Ordinance.

ORDINANCE NUMBER _____

AN ORDINANCE providing for the issuance of not to exceed \$59,000,000 General Obligation Refunding Bonds of the City of Decatur, Macon County, Illinois, authorizing the sale of said bonds to the purchaser thereof and providing for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on said bonds.

WHEREAS by virtue of its population, the City of Decatur, Macon County, Illinois (the “City”), and pursuant to the provisions of Section 6 of Article VII of the Constitution of the State of Illinois, the City is a home rule unit and may exercise any power or perform any function pertaining to its government and affairs including, but not limited to, the power to tax and to incur debt; and

WHEREAS pursuant to the provisions of said Section 6, the City has the power to incur debt payable from ad valorem property tax receipts or from any other lawful source and maturing within 40 years from the time it is incurred without prior referendum approval; and

WHEREAS on the 25th day of February, 1982, the Council of the City (the “*Council*”) did adopt an ordinance determining the procedures to be followed in the borrowing of money for public purposes of the City and in evidence of such borrowing the issuing of full faith and credit bonds of the City without referendum approval, such ordinance being entitled:

ORDINANCE NO. 82-22

AN ORDINANCE establishing procedures to be followed in incurring indebtedness for corporate purposes, issuing bonds to evidence such indebtedness and directing the levying of taxes, without limit as to rate or amount, for the purpose of paying principal and interest on such bonds as the same become due.

(the “*Enabling Ordinance*”); and

WHEREAS the City has heretofore issued the following outstanding and validly subsisting and unpaid general obligation bonds:

GENERAL OBLIGATION BONDS, SERIES 2014 (the “2014 Bonds”)

Original Principal Amount: \$24,055,000

Dated: April 8, 2014

Due March 1 as follows:

<u>YEAR</u>	<u>AMOUNT (\$)</u>	<u>RATE (%)</u>
2026	1,245,000	5.000
2027	1,305,000	4.000
2030	4,255,000	4.250
2034	6,645,000	5.000

which 2014 Bonds may be called for redemption on any date at the redemption price of par plus accrued interest; and

WHEREAS the City has also heretofore issued the following outstanding and validly subsisting and unpaid general obligation bonds:

GENERAL OBLIGATION BONDS, SERIES 2015 (the “2015 Bonds”)

Original Principal Amount: \$23,305,000

Dated: September 3, 2015

Due March 1 as follows:

<u>YEAR</u>	<u>AMOUNT (\$)</u>	<u>RATE (%)</u>
2026	1,125,000	5.000
2027	1,185,000	5.000
2028	1,245,000	5.000
2029	1,305,000	5.000
2030	1,375,000	5.000
2031	210,000	4.000
2031	1,235,000	5.000
2032	1,510,000	4.000
2033	1,570,000	4.000
2034	1,635,000	4.000
2035	1,700,000	4.125

which 2015 Bonds may be called for redemption on any date at the redemption price of par plus accrued interest; and

WHEREAS the City has also heretofore issued the following outstanding and validly subsisting and unpaid general obligation bonds:

GENERAL OBLIGATION BONDS, SERIES 2016 (the “2016 Bonds”)

Original Principal Amount: \$22,205,000

Dated: November 9, 2016

Due March 1 as follows:

<u>YEAR</u>	<u>AMOUNT (\$)</u>	<u>RATE (%)</u>
2026	1,085,000	5.000
2027	1,140,000	5.000
2028	1,195,000	5.000
2029	1,255,000	3.000
2030	1,295,000	3.125
2031	1,335,000	3.250
2032	1,375,000	5.000
2033	1,445,000	5.000
2034	1,520,000	5.000
2035	1,595,000	5.000
2036	1,675,000	4.000

which 2016 Bonds due on and after March 1, 2027 may be called for redemption on March 1, 2026, at the redemption price of par plus accrued interest; and

WHEREAS the City has also heretofore issued the following outstanding and validly subsisting and unpaid general obligation bonds:

GENERAL OBLIGATION BONDS, SERIES 2018 (the “2018 Bonds”)

Original Principal Amount: \$25,810,000

Dated: July 17, 2018

Due March 1 as follows:

<u>YEAR</u>	<u>AMOUNT (\$)</u>	<u>RATE (%)</u>
2026	1,100,000	5.00
2027	1,155,000	5.00
2028	1,205,000	5.00
2029	1,265,000	5.00
2030	1,330,000	5.00
2031	1,395,000	5.00
2032	1,470,000	5.00
2033	1,545,000	5.00
2034	1,620,000	5.00
2035	1,700,000	5.00
2036	1,785,000	5.00
2037	1,875,000	5.00
2038	1,965,000	5.00

which 2018 Bonds due on and after March 1, 2027, may be called for redemption on March 1, 2026, at the redemption price of par plus accrued interest; and

WHEREAS all or a portion of the 2014 Bonds, 2015 Bonds, 2016 Bonds and 2018 Bonds (collectively, the “*Prior Bonds*”) bear interest at higher rates than those currently available in the bond markets and may be refunded for net debt service savings; and

WHEREAS pursuant to the hereinafter-defined Act, the City is authorized to issue general obligation bonds to accomplish the refunding of all or a selected portion of the Prior Bonds (the “*Refunding*”) and it is necessary and desirable to provide for the issuance of not to exceed \$59,000,000 principal amount general obligation bonds for such purpose; and

WHEREAS the Council has determined that it is necessary and desirable to borrow not to exceed \$59,000,000 at this time pursuant to the Act to provide for the Refunding and, in evidence

of such borrowing, issue its full faith and credit bonds in the principal amount of not to exceed \$59,000,000 (as hereinafter more fully defined, the “*Bonds*”); and

WHEREAS the Council does hereby further determine that it is necessary and desirable that certain officials of the City be authorized to sell the Bonds and, accordingly, it is necessary that such officials be so authorized within certain parameters as hereinafter set forth:

NOW THEREFORE Be It Ordained by the Council of the City of Decatur, Macon County, Illinois, in the exercise of its home rule powers and in accordance with the Enabling Ordinance, as follows:

Section 1. Definitions. In addition to such other words and terms used and defined in this Ordinance, the following words and terms used in this Ordinance shall have the meanings given them, unless the context or use clearly indicates another or different meaning is intended.

A. The following words and terms are defined in the preambles.

City

Council

Enabling Ordinance

Prior Bonds

Refunding

2014 Bonds

2015 Bonds

2016 Bonds

2018 Bonds

B. The following words and terms are defined as set forth.

“*Act*” means, collectively, the Illinois Municipal Code, as supplemented and amended, the home rule powers of the City under Section 6 of Article VII of the Illinois Constitution of 1970 and the Enabling Ordinance adopted pursuant to such home rule powers; and, in the event of conflict between the provisions of said code and home rule powers, the home rule powers shall be deemed to supersede the provisions of said code.

“Bond” or *“Bonds”* means one or more, as applicable, of the not to exceed \$59,000,000 General Obligation Refunding Bonds authorized to be issued by this Ordinance.

“Bond Fund” means the Bond Fund established and defined in Section 15 of this Ordinance.

“Bond Notification” means the Bond Notification as authorized to be executed by the Designated Officials of the City in Section 14 of this Ordinance and by which the final terms of the Bonds will be established.

“Bond Register” means the books of the City kept by the Bond Registrar to evidence the registration and transfer of the Bonds.

“Bond Registrar” means the bond registrar for the Bonds, which shall be a bank or trust company with a corporate trust office located in the State of Illinois or Indiana (as set forth in the Bond Notification), or a successor thereto or a successor designated as Bond Registrar hereunder.

“City Clerk” means the City Clerk of the City.

“Code” means the Internal Revenue Code of 1986, as amended.

“County Clerk” means the County Clerk of The County of Macon, Illinois.

“Designated Officials” means the Mayor, the City Manager of the City and the Chief Financial Officer of the City, acting together.

“Escrow Agent” means the escrow agent for the Refunded Bonds, which shall be a bank or trust company with a corporate trust office located in the State of Illinois or Indiana (as set forth in the Escrow Agreement), or a successor thereto or a successor designated as Escrow Agent under the Escrow Agreement.

“Escrow Agreement” means the agreement by and between the City and the Escrow Agent as authorized in Section 15 hereof and set forth as *Exhibit A*.

“Mayor” means the Mayor of the City.

“Paying Agent” means the paying agent for the Bonds, which shall be a bank or trust company with a corporate trust office located in the State of Illinois or Indiana (as set forth in the Bond Notification), or a successor thereto or a successor designated as Paying Agent hereunder.

“Pledged Taxes” means the taxes levied on the taxable property within the City to pay principal of and interest on the Bonds as made in Section 12 hereof.

“Purchaser” means (a) in a negotiated underwriting, Robert W. Baird & Co. Incorporated (*“Baird”*), or (b) in a private placement, (i) a bank or financial institution authorized to do business in the State of Illinois, (ii) a “governmental unit” as defined in the Local Government Debt Reform Act of the State of Illinois, as amended, or (iii) an “accredited investor” as defined in Rule 501 of Regulation D as promulgated under the Securities Act of 1933, as amended; *provided, however*, that the Purchaser as set forth in (b) shall be selected only upon receipt by the City of the recommendation of Speer Financial, Inc., Chicago, Illinois (*“Speer”*), the municipal advisor to the City that the sale of the Bonds on a negotiated or private placement basis to the Purchaser is in the best interests of the City because of (i) the pricing of the Bonds by the Purchaser, (ii) then current market conditions or (iii) the timing of the sale of the Bonds, and *further provided*, that the Purchaser as set forth in (b) may be selected through the utilization of Baird, as placement agent, if, after consultation with Speer, the use of such placement agent is determined by the Designated Officials to be in the best interests of the City, as set forth in the applicable Bond Notification. In the event that a Purchaser of a series of Bonds is selected through the utilization of Baird as placement agent, the execution of a standard form of placement agent agreement between the City and Baird is hereby approved and authorized.

“Refunded Bonds” means those Prior Bonds actually selected to be refunded pursuant to the Escrow Agreement or the deposit with the Prior Paying Agent (as hereinafter defined).

“Tax-Exempt” means, with respect to the Bonds, the status of interest paid and received thereon as excludable from the gross income of the owners thereof under the Code for federal income tax purposes.

“Term Bonds” means Bonds subject to mandatory redemption and designated as term bonds in the Bond Notification.

“Treasurer” means the Treasurer of the City.

Section 2. Incorporation of Preambles. The Council hereby finds that all of the recitals contained in the preambles to this Ordinance are true, correct and complete and does incorporate them into this Ordinance by this reference.

Section 3. Determination to Issue Bonds. It is necessary and desirable to provide for the Refunding, to pay all related costs and expenses incidental thereto, and to borrow money and issue the Bonds for such purpose. It is hereby found and determined that such borrowing of money is necessary for the welfare of the government and affairs of the City, is for a proper public purpose and is in the public interest, and is authorized pursuant to the Act; and these findings and determinations shall be deemed conclusive.

Section 4. Bond Details. For the purpose of providing for such costs, there shall be issued and sold the Bonds, in one or more series as may be specified in the Bond Notification or Bond Notifications, in the aggregate principal amount of not to exceed \$59,000,000. The Bonds shall each be designated *“General Obligation Refunding Bond, Series 2025”* or such other name or names or series designation as may be appropriate and as stated in the Bond Notification. The Bonds, if issued, shall be dated such date (not prior to May 1, 2025, and not later than December 31, 2025) (the *“Dated Date”*) as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each or authorized integral multiples thereof, unless otherwise provided in the Bond Notification

(but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to mandatory redemption (subject to prior redemption as hereinafter described) as shall be set forth in the Bond Notification, and in such principal amounts as shall be set forth therein; *provided, however*, that the final maturity shall be due on or before March 1, 2038. Each Bond shall bear interest, at a rate not to exceed 5.50% per annum, from the later of its Dated Date as herein provided or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of such Bond is paid or duly provided for, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on March 1 and September 1 of each year, commencing on March 1, 2026, or as provided in the Bond Notification.

Interest on each Bond shall be paid by check or draft of the Paying Agent, payable upon presentation thereof in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the applicable record date (the “*Record Date*”), and mailed to the registered owner of the Bond as shown in the Bond Registrar or at such other address furnished in writing by such Registered Owner. The Record Date shall be the 15th day of the month next preceding any regular or other interest payment date occurring on the 1st day of any month and 15 days next preceding any interest payment date occasioned by the redemption of Bonds on other than the 1st day of a month. The principal of or redemption price due on the Bonds shall be payable in lawful money of the United States of America upon presentation thereof at the principal corporate trust office of the Paying Agent, or at successor Paying Agent and locality.

Section 5. Global Book-Entry System. The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the series and maturities of the Bonds as provided in Section 4 hereof, and the ownership of each such Bond may be registered in the Bond Register in the name of Cede & Co., or any successor thereto (“*Cede*”), as nominee of The

Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). In such event, all of such outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The Mayor, the Treasurer, the City Clerk, the City Manager, and the Chief Financial Officer of the City are each hereby authorized to execute and deliver on behalf of the City such letters to or agreements with DTC and the Bond Registrar as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the “*Representation Letter*”).

With respect to the Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the City and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “*DTC Participant*”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the City and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to principal of or interest on the Bonds. The City and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever.

The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the City's obligations with respect to payment of principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond certificate evidencing the obligation of the City to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in this Ordinance with respect to the payment of interest to the registered owners of the Bonds as of the close of business on the Record Date, the name "*Cede*" in this Ordinance shall refer to such new nominee of DTC.

In the event that (i) the City determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the City, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the City determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the City shall notify DTC and DTC Participants of the availability through DTC of Bond certificates and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At the time, the City may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a global book-entry system, as may be acceptable to the City, or such depository's agent or designee, and if the City does not select such alternate global book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 10 hereof.

Notwithstanding any other provision of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the manner provided in the Representation Letter.

Section 6. Execution; Authentication. The Bonds shall be executed on behalf of the City by the manual or facsimile signature of the Mayor and attested by the manual or facsimile signature of the City Clerk, as they may determine, and shall have impressed or imprinted thereon the corporate seal or facsimile thereof of the City. In case any such officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. All Bonds shall have thereon a certificate of authentication, substantially in the form hereinafter set forth, duly executed by the Bond Registrar as authenticating agent of the City and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by it if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 7. Optional Redemption, Term Bonds, Mandatory Redemption and Covenants. All or a portion of the Bonds, if any, due on and after the date, if any, specified in the Bond Notification, shall be subject to redemption prior to maturity at the option of the City from any available funds, as a whole or in part, and if in part in integral multiples of \$5,000 in any order of

their maturity as determined by the City (less than all of the Bonds of a single series and maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification, if any, and on any date thereafter, at a price of par plus accrued interest to the redemption date. The Bonds may also be subject to mandatory redemption (as Term Bonds) as provided in the Bond Notification. Bonds designated as Term Bonds shall be made subject to mandatory redemption by operation of the Bond Fund at a price of par plus accrued interest, on a given date of the years and in the amounts as shall be determined in the Bond Notification.

The City covenants that it will redeem Term Bonds pursuant to the mandatory redemption requirement for such Term Bonds. Proper provision for mandatory redemption having been made, the City covenants that the Term Bonds so selected for redemption shall be payable as at maturity, and taxes shall be levied and collected as provided herein accordingly.

Section 8. Term Bonds Purchase or Redemption. If the City purchases Term Bonds of any maturity and cancels the same from Bond Moneys as hereinafter described, then an amount equal to the principal amount of Term Bonds so redeemed or purchased shall be deducted from the mandatory redemption requirements provided for Term Bonds of such maturity, first, in the current year of such requirement, until the requirement for the current year has been fully met, and then in any order of such Term Bonds as due at maturity or subject to mandatory redemption in any year, as the City shall determine. If the City purchases Term Bonds of any maturity and cancels the same from moneys other than Bond Moneys, then an amount equal to the principal amount of Term Bonds so redeemed or purchased shall be deducted from the amount of such Term Bonds as due at maturity or subject to mandatory redemption requirement in any year, as the City shall determine.

Section 9. Redemption Procedure. For a mandatory redemption of Term Bonds, the Bond Registrar shall proceed without further authorization or direction to provide for such

redemption. For purposes of any redemption of less than all of the Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot not more than 60 days prior to the redemption date by the Bond Registrar for the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided, however*, that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion.

The Bond Registrar shall promptly notify the City and the Paying Agent in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

Unless waived by the registered owner of Bonds to be redeemed, official notice of any such redemption shall be given by the Bond Registrar on behalf of the City by mailing the redemption notice by first class mail not less than 30 days and not more than 60 days prior to the date fixed for redemption to each registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All official notices of redemption shall include the full name of the Bonds to be redeemed and at least the information as follows:

- (a) the redemption date;
- (b) the redemption price;
- (c) if less than all of the outstanding Bonds of a particular maturity are to be redeemed, the identification (and, in the case of partial redemption of Bonds within such maturity, the respective principal amounts) of the Bonds to be redeemed;

(d) a statement that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption and that interest thereon shall cease to accrue from and after said date;

(e) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Paying Agent; and

(f) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the City shall have been received by the Paying Agent prior to the giving of such notice of redemption, such notice may, at the option of the City, state that said redemption shall be conditional upon the receipt of such moneys by the Paying Agent on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the City shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the City shall deposit with the Paying Agent an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the City shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Paying Agent at the redemption price. The procedure for the payment of interest due as part of the redemption price shall be as herein provided for payment of interest otherwise due. Upon surrender for any partial

redemption of any Bond, there shall be prepared for the registered owner a new Bond or Bonds of like tenor, of authorized denominations, of the same maturity, and bearing the same rate of interest in the amount of the unpaid principal.

If any Bond or portion of a Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid or duly provided for, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

As part of their respective duties hereunder, the Bond Registrar and Paying Agent shall prepare and forward to the City a statement as to notice given with respect to each redemption together with copies of the notices as mailed and published.

Section 10. Registration and Exchange or Transfer of Bonds; Persons Treated as Owners. The City shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the City for the Bonds. The City is authorized to prepare, and the Bond Registrar or such other agent as the City may designate shall keep custody of, multiple Bond blanks executed by the City for use in the transfer and exchange of Bonds.

Any Bond may be transferred or exchanged, but only in the manner, subject to the limitations, and upon payment of the charges as set forth in this Ordinance. Upon surrender for transfer or exchange of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by or accompanied by a written instrument or instruments of transfer or exchange in form satisfactory to the Bond Registrar and duly executed by the registered owner or an attorney for such owner duly authorized in writing, the City shall execute and the Bond Registrar shall

authenticate, date and deliver in the name of the transferee or transferees or, in the case of an exchange, the registered owner, a new fully registered Bond or Bonds of like tenor, of the same maturity, bearing the same interest rate, of authorized denominations, for a like aggregate principal amount.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period from the close of business on the Record Date for an interest payment to the opening of business on such interest payment date or during the period of 15 days preceding the giving of notice of redemption of Bonds or to transfer or exchange any Bond all or a portion of which has been called for redemption.

The execution by the City of any fully registered Bond shall constitute full and due authorization of such Bond, and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond; *provided, however,* that the principal amount of Bonds of each maturity authenticated by the Bond Registrar shall not at any one time exceed the authorized principal amount of Bonds for such maturity less the amount of such Bonds which have been paid.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the City or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

Section 11. Form of Bond. The Bonds shall be in substantially the form hereinafter set forth; *provided, however,* that if the text of the Bonds is to be printed in its entirety on the front side of the Bonds, then the second paragraph on the front side and the legend “See Reverse Side for Additional Provisions” shall be omitted and the text of paragraphs set forth for the reverse side shall be inserted immediately after the first paragraph.

[FORM OF BOND - FRONT SIDE]

REGISTERED
NO. _____

REGISTERED
\$ _____

**UNITED STATES OF AMERICA
STATE OF ILLINOIS
THE COUNTY OF MACON
CITY OF DECATUR
GENERAL OBLIGATION REFUNDING BOND, SERIES 2025**

See Reverse Side for
Additional Provisions.

Interest Maturity Dated
Rate: ____% Date: March 1, 20____ Date: _____, 2025 CUSIP: 243127 ____

Registered Owner:

Principal Amount: _____ DOLLARS

KNOW ALL PERSONS BY THESE PRESENTS that the City of Decatur, Macon County, Illinois, a municipality, home rule unit, and political subdivision of the State of Illinois (the “City”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the later of the Dated Date of this Bond identified above or from the most recent interest payment date to which interest has been paid or duly provided for, at the Interest Rate per annum identified above, such interest to be payable on March 1 and September 1 of each year, commencing _____ 1, 20____, until said Principal Amount is paid or duly provided for. The principal of this Bond is payable in lawful money of the United States of America upon presentation hereof at the principal corporate trust office of _____, in the City of _____, _____, as paying agent (the “Paying Agent”). Payment of interest shall be made to the Registered Owner hereof as shown on the registration books of the City maintained by

_____, in the City of _____, _____, as bond registrar (the “*Bond Registrar*”), at the close of business on the applicable Record Date (the “*Record Date*”). The Record Date shall be the 15th day of the month next preceding any regular or other interest payment date occurring on the 1st day of any month and 15 days next preceding any interest payment date occasioned by the redemption of Bonds on other than the 1st day of a month. Interest shall be paid by check or draft of the Paying Agent, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar, or as otherwise agreed by the City and Cede & Co., as nominee, or successor, for so long as this Bond is held by The Depository Trust Company, New York, New York, the depository, or nominee, in book-entry only form as provided for same.

Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof, and such further provisions shall for all purposes have the same effect as if set forth at this place.

It is hereby certified and recited that all conditions, acts and things required by the Constitution and Laws of the State of Illinois to exist or to be done precedent to and in the issuance of this Bond, including the authorizing Act, have existed and have been properly done, happened and been performed in regular and due form and time as required by law; that the indebtedness of the City, represented by the Bonds, and including all other indebtedness of the City, howsoever evidenced or incurred, does not exceed any constitutional or statutory or other lawful limitation; and that provision has been made for the collection of a direct annual tax, in addition to all other taxes, on all of the taxable property in the City sufficient to pay the interest hereon as the same falls due and also to pay and discharge the principal hereof at maturity.

This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

IN WITNESS WHEREOF the City of Decatur, Macon County, Illinois, by its Council, has caused this Bond to be executed by the manual or duly authorized facsimile signature of its Mayor and attested by the manual or duly authorized facsimile signature of its City Clerk and its corporate seal or a facsimile thereof to be impressed or reproduced hereon, all as appearing hereon and as of the Dated Date identified above.

Mayor, City of Decatur
Macon County, Illinois

ATTEST:

City Clerk, City of Decatur
Macon County, Illinois

[SEAL]

Date of Authentication: _____, 2025

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:

_____, _____

This Bond is one of the Bonds described in the within-mentioned Ordinance and is one of the General Obligation Refunding Bonds, Series 2025, having a Dated Date of _____, 2025, of the City of Decatur, Macon County, Illinois.

_____,
as Bond Registrar

By _____
Authorized Officer

[FORM OF BOND - REVERSE SIDE]

This bond is one of a series of bonds (the “*Bonds*”) in the aggregate principal amount of \$_____,000 issued by the City for the purpose of refunding certain outstanding bonds of the City, and of paying expenses incidental thereto, all as described and defined in the ordinance authorizing the Bonds (the “*Ordinance*”), pursuant to and in all respects in compliance with the applicable provisions of the Illinois Municipal Code, as supplemented and amended, and as further supplemented and, where necessary, superseded, by the powers of the City as a home rule unit under the provisions of Section 6 of Article VII of the Illinois Constitution of 1970 and the City’s enabling ordinances adopted pursuant to such home rule powers (such code, powers and enabling ordinance, collectively, being the “*Act*”), and with the Ordinance, which has been duly passed by the Council of the City, approved by the Mayor, and published, in all respects as by law required.

Subject to the provisions relating to this Bond remaining in book-entry only form, this Bond may be transferred or exchanged, but only in the manner, subject to the limitations, and upon payment of the charges as set forth in the Ordinance. Upon surrender for transfer or exchange of this Bond at the principal corporate trust office of the Bond Registrar in the City of _____, _____, duly endorsed by or accompanied by a written instrument or instruments of transfer or exchange in form satisfactory to the Bond Registrar and duly executed by the Registered Owner or an attorney for such owner duly authorized in writing, the City shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees or, in the case of an exchange, the Registered Owner, a new fully registered Bond or Bonds of like tenor, of the same maturity, bearing the same interest rate, of authorized denominations, for a like aggregate principal amount.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period from the close of business on the Record Date for an interest payment to the opening of business on such interest payment date or during the period of 15 days preceding the giving of

notice of redemption of Bonds or to transfer or exchange any Bond all or a portion of which has been called for redemption.

[The Bonds may be subject to optional and mandatory redemption, and the holder of this Bond shall refer to the provisions of the Ordinance for the terms and provision for notice of redemption.]

The City, the Bond Registrar and the Paying Agent may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and the City, the Bond Registrar and the Paying Agent shall not be affected by any notice to the contrary.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

Here insert Social Security Number,
Employer Identification Number or
other Identifying Number

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____

as attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this transfer and assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 12. Tax Levy. For the purpose of providing funds required to pay the interest on the Bonds promptly when and as the same falls due, and to pay and discharge the principal thereof at maturity, for each series of Bonds, *there is hereby levied upon all of the taxable property within the City, in the years for which any of the Bonds are outstanding (namely, 2025 through 2036), a direct annual tax sufficient for that purpose in a yearly amount not to exceed \$7,600,000 (the "Pledged Taxes"). Such levy shall be fully set forth in the Bond Notification; and if there shall be more than one series of the Bonds, the levy for each such series shall be set forth in the Bond Notification therefor.*

The Pledged Taxes and other moneys (excepting proceeds of the Bonds) on deposit (collectively, the "*Bond Moneys*") in the Bond Fund shall be applied to pay principal of and interest on the Bonds.

Interest or principal coming due at any time when there are insufficient funds on hand from the Pledged Taxes to pay the same shall be paid promptly when due from current funds on hand in advance of the collection of the Pledged Taxes herein levied; and when the Pledged Taxes shall have been collected, reimbursement shall be made to said funds in the amount so advanced. The City covenants and agrees with the purchasers and registered owners of the Bonds that so long as any of the Bonds remain outstanding, the City will take no action or fail to take any action which in any way would adversely affect the ability of the City to levy and collect the foregoing tax levy. The City and its officers will comply with all present and future applicable laws in order to assure that the Pledged Taxes may be levied, extended and collected as provided herein and deposited into the Bond Fund.

Whenever other funds from any lawful source are available for the purpose of paying any principal of or interest on the Bonds so as to enable the abatement of the Pledged Taxes levied for the payment of same, the Council may, by proper proceedings, direct the deposit of such funds

into the Bond Fund and further direct the abatement of the Pledged Taxes by the amount so deposited. A certified copy or other notification of any such proceedings abating Pledged Taxes shall be filed with the County Clerk in a timely manner to effect such abatement.

Section 13. Filing with County Clerk. Promptly, as soon as this Ordinance becomes effective, a copy hereof, certified by the City Clerk, shall be filed with the County Clerk; and the County Clerk shall in and for each of the years 2025 to 2036, inclusive, ascertain the rate percent required to produce the aggregate tax hereinbefore provided to be levied as set forth in each of said years; and the County Clerk shall (to the extent said tax has not been abated as provided herein) extend the same for collection on the tax books in connection with other taxes levied in said years in and by the City for general corporate purposes of the City; and in said years such annual tax shall be levied and collected by and for and on behalf of the City in like manner as taxes for general corporate purposes for said years are levied and collected, and in addition to and in excess of all other taxes.

Section 14. Sale of Bonds; Bond Notification; Bond Series. The Designated Officials are hereby authorized to proceed, without any further authorization or direction whatsoever from the Council, to sell the Bonds upon the terms as prescribed in this Section, pursuant to one or more Bond Notifications. Each series of Bonds shall be sold and delivered to the Purchaser at the price of not less than 96.0% of the principal amount thereof (exclusive of original issue discount, if any), plus accrued interest, if any, to the date of delivery. The sale of the Bonds shall be made upon the advice (in the form of a written certificate or report) of Speer that the terms of such Bonds are fair and reasonable in view of current conditions in the bond markets. As additional limitations on the sale of such Bonds, the Designated Officials shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of such Bonds does not exceed the maximum rate otherwise

authorized by applicable law and that the Refunding will provide net present value debt service savings to the City in an amount not less than (i) 3.0% of the par amount of the 2014 Bonds and 2015 Bonds refunded by the Bonds, and (ii) 4.0% of the par amount of the 2016 Bonds and 2018 Bonds being refunded by the Bonds. The Designated Officials may choose all or any lesser portion of the Prior Bonds to be refunded, in such manner as will provide such savings. Nothing in this Section shall require the Designated Officials to sell any of the Bonds if in their judgment the conditions in the bond markets shall have deteriorated from the time of adoption of this Ordinance or the sale of all or any portion of the Bonds shall for some other reason not be deemed advisable, but the Designated Officials shall have the authority to sell the Bonds in any event so long as the limitations set forth in this Ordinance and the conditions of this Section shall have been met. As a further exercise of this authority, the Designated Officials may sell the Bonds in more than one series; and, in such event, shall be authorized to change the name of the Bonds for each such series so that such series may properly be identified separately. Further, in such event, the provisions for registration, redemption and exchange of Bonds shall be read as applying to Bonds only of each series, respectively, and not as between series. Upon the sale of the Bonds or any series of the Bonds, the Designated Officials and any other officers of the City as shall be appropriate, shall be and are hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the Bond Notification, Preliminary Official Statement, Official Statement, Bond Purchase Contract (as hereinafter defined), a forward delivery bond purchase agreement between the City and such Purchaser (a *“Forward Delivery Bond Purchase Agreement”*), a rate lock agreement, continuing covenants agreement or similar document between the City and such Purchaser (a *“Bank Agreement”*) and closing documents. Any Bank Agreement may provide for default rates of interest and increased rates of interest upon the occurrence of an event of taxability, *provided, however*, that any such rates may not exceed

7.0% per annum. Any Bank Agreement may also provide for the payment of liquidated damages to the Purchaser of such Bonds in the event such Bonds are not issued, other than in the event the Bonds are unable to be issued due to change in law, which liquidated damages may be material to City finances. The Designated Officials must find and determine in the Bond Notification that no person holding any office of the City either by election or appointment is in any manner financially interested either directly in his or her own name or indirectly in the name of any other person, association, trust or corporation in said Bond Purchase Contract with the Purchaser for the purchase of the Bonds. Prior to the execution and delivery of any Forward Delivery Bond Purchase Agreement or Bank Agreement, the Designated Officials shall find and determine that no person holding any office of the City either by election or appointment is in any manner financially interested either directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in said Forward Delivery Bond Purchase Agreement or Bank Agreement. The distribution of the Preliminary Official Statement relating to the Bonds is hereby in all respects authorized and approved, and the proposed use by the Purchaser of an Official Statement (in substantially the form of the Preliminary Official Statement but with appropriate variations to reflect the final terms of the Bonds) is hereby approved. The use by the City of a term sheet related to the Bonds, substantially in the form now before the Council (the "*Term Sheet*"), is also authorized and approved. One or both of the Designated Officials shall execute a bond purchase contract for the sale of the Bonds to the Purchaser (the "*Bond Purchase Contract*") in the form approved by the corporation counsel of the City. Upon the sale of the Bonds, the Designated Officials shall prepare the Bond Notification, which shall include the pertinent details of sale as provided herein, and such shall be entered into the records of the City and made available to all Council members at the next public meeting thereof. The Designated Officials shall also file

with the County Clerk the Bond Notification. The authority granted in this Ordinance to the Designated Officials to sell Bonds as provided herein shall expire on December 31, 2025.

Section 15. Creation of Funds and Appropriations.

A. There is hereby created the “*General Obligation Bonds, Series 2025, Bond Fund*” (the “*Bond Fund*”), which shall be the fund for the payment of principal of and interest on the Bonds. Accrued interest, if any, received upon delivery of the Bonds shall be deposited into the Bond Fund and be applied to pay first interest coming due on the Bonds.

B. The Pledged Taxes shall either be deposited into the Bond Fund and used solely and only for paying the principal of and interest on the Bonds or be used to reimburse a fund or account from which advances to the Bond Fund may have been made to pay principal of or interest on the Bonds prior to receipt of Pledged Taxes. Interest income or investment profit earned in the Bond Fund shall be retained in the Bond Fund for payment of the principal of or interest on the Bonds on the interest payment date next after such interest or profit is received or, to the extent lawful and as determined by the Council, transferred to such other fund as may be determined. The City hereby pledges, as equal and ratable security for the Bonds, all present and future proceeds of the Pledged Taxes for the sole benefit of the registered owners of the Bonds, subject to the reserved right of the Council to transfer certain interest income or investment profit earned in the Bond Fund to other funds of the City, as described in the preceding sentence.

C. The sale proceeds of the Bonds as is necessary, together with such money in the debt service fund for the Prior Bonds as may be advisable (or required under Section 19 hereof) for the purpose, shall be used to provide for the Refunding and the payment of costs of issuance of the Bonds and that portion thereof not needed to pay such costs of issuance is hereby ordered deposited either (a) U.S. Bank Trust Company, Indianapolis, Indiana, with the paying agent for the Prior Bonds (the “*Prior Paying Agent*”), or (b) in escrow with the Escrow Agent pursuant to the

provisions of one or more Escrow Agreements, each substantially in the form attached hereto as *Exhibit A* to this Ordinance, made a part hereof by this reference, and hereby approved; the officers appearing signatory to each such Escrow Agreement are hereby authorized and directed to execute same, their execution to constitute conclusive proof of action in accordance with this Ordinance, and approval of all completions or revisions necessary or appropriate to effect the Refunding. The City expressly authorizes the use of the Government Securities as set forth in such Escrow Account as set forth in the Escrow Agreement.

At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser on behalf of the City from the proceeds of the Bonds.

Section 16. General Arbitrage Covenants. The City hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The City acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation of interest on the Bonds, under present rules, the City may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The City also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the Tax-Exempt status of the Bonds.

The Council hereby authorizes the officials of the City responsible for issuing the Bonds, the same being the Mayor, the City Clerk and the Treasurer, to make such further covenants and certifications as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the City and the Council further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the City in such compliance.

Section 17. Registered Form. The Bonds shall be issued in fully registered form. The City agrees that it will not take any action to permit the Bonds to be issued in, or converted into, bearer or coupon form.

Section 18. Rights and Duties of Bond Registrar and Paying Agent. If requested by the Bond Registrar or the Paying Agent, or both, any officer of the City is authorized to execute standard forms of agreements between the City and the Bond Registrar or Paying Agent with respect to the obligations and duties of the Bond Registrar or Paying Agent hereunder. In addition to the terms of such agreements and subject to modification thereby, the Bond Registrar and Paying Agent by acceptance of duties hereunder agree:

- (a) to act as bond registrar, paying agent, authenticating agent, and transfer agent as provided herein;

(b) as to the Bond Registrar, to maintain a list of Bondholders as set forth herein and to furnish such list to the City upon request, but otherwise to keep such list confidential to the extent permitted by law;

(c) as to the Bond Registrar, to give notice of redemption of Bonds as provided herein;

(d) as to the Bond Registrar, to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;

(e) as to the Bond Registrar, to furnish the City at least annually a certificate with respect to Bonds cancelled and/or destroyed; and

(f) to furnish the City at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

The City Clerk is hereby directed to file a certified copy of this Ordinance with the Bond Registrar and the Paying Agent.

Section 19. Taxes Previously Levied. The taxes previously levied to pay principal of and interest on the Refunded Bonds, to the extent such principal and interest is provided for from the proceeds of the Bonds or from the Escrow Account under the Escrow Agreement as hereinabove described, shall be abated. The filing of a certificate of abatement with the County Clerk shall constitute authority and direction for the County Clerk to make such abatement.

All proceeds received or to be received from any such taxes, including the proceeds received or to be received from the taxes levied for the year 2024 for such purpose, shall be used to pay the principal of and interest on the Refunded Bonds and to the extent that such proceeds are not needed for such purpose because of the deposit of funds with the Prior Paying Agent or the establishment of the Escrow Account under the Escrow Agreement, the same shall be deposited

into the Bond Fund and used to pay principal and interest on the Bonds in accordance with all of the provisions of this Ordinance.

Section 20. Defeasance. Any Bond or Bonds which (a) are paid and cancelled, (b) which have matured and for which sufficient sums been deposited with the Paying Agent to pay all principal and interest due thereon, or (c) for which sufficient U.S. funds and direct U.S. Treasury obligations have been deposited with the Paying Agent or similar institution to pay, taking into account investment earnings on such obligations, all principal of and interest on such Bond or Bonds when due at maturity or as called for redemption, pursuant to an irrevocable escrow or trust agreement, shall cease to have any lien on or right to receive or be paid from the Bond Moneys or Pledged Taxes hereunder and shall no longer have the benefits of any covenant for the registered owners of outstanding Bonds as set forth herein as such relates to lien and security of the outstanding Bonds. All covenants relative to the Tax-Exempt status of the Bonds; and payment, registration, transfer, and exchange; are expressly continued for all Bonds whether outstanding Bonds or not.

Section 21. Continuing Disclosure Undertaking. If required by a Purchaser, the Mayor or the Treasurer is hereby authorized, empowered and directed to execute and deliver the Continuing Disclosure Undertaking (the “*Continuing Disclosure Undertaking*”) in substantially the same form as now before the Council, or with such changes therein as the individual executing the Continuing Disclosure Undertaking on behalf of the City shall approve, the official’s execution thereof to constitute conclusive evidence of the approval of such changes. When the Continuing Disclosure Undertaking is executed and delivered on behalf of the City as herein provided, the Continuing Disclosure Undertaking will be binding on the City and the officers, employees and agents of the City, and the officers, employees and agents of the City are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may

be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Ordinance, the sole remedies for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order, to cause the City to comply with its obligations under the Continuing Disclosure Undertaking.

Section 22. Call of Refunded Bonds. In accordance with the redemption provisions of the bond ordinances authorizing the Prior Bonds, the City by the Council does hereby make provision for the payment of and does hereby call (subject only to the delivery of the Bonds) the Refunded Bonds for redemption and payment prior to maturity on the call date or dates therefor, as set forth in the Escrow Agreement or the Bond Notification.

Section 23. Purchase of the Government Securities. The Escrow Agent and the Purchaser be and the same are each hereby authorized to act as agent for the City in the purchase of the Government Securities described and set forth in the Escrow Agreement.

Section 24. Municipal Bond Insurance. Prior to the sale of any series of Bonds, each of the Designated Officials is hereby authorized to approve and execute a commitment for the purchase of a Municipal Bond Insurance Policy (as hereinafter defined), to further secure such Bonds, as long as the present value of the fee to be paid for the Municipal Bond Insurance Policy (using as a discount rate the expected yield on such Bonds treating the fee paid as interest on such Bonds) is less than the present value of the interest reasonably expected to be saved on such Bonds over the term of such Bonds as a result of the Municipal Bond Insurance Policy. In the event the payment of principal and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the "*Municipal Bond Insurance Policy*") issued by a bond insurer (the "*Bond Insurer*"), and as long as such Municipal Bond Insurance Policy shall be in full force and effect, the City and the Bond Registrar agree to comply with such usual and reasonable provisions regarding

presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer when holding Bonds, amendment hereof, or other terms, as approved by the Council on advice of counsel, their approval to constitute full and complete acceptance by the City of such terms and provisions under authority of this Section.

Section 25. Record-Keeping Policy and Post-Issuance Compliance Matters. On November 15, 2010, the Council adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the City, the interest on which is excludable from “gross income” for federal income tax purposes (such as the Bonds) or which enable the City or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Council amended the Policy on August 5, 2013. The Council and the City hereby reaffirm the Policy, as amended.

Section 26. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

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Section 27. Superseder and Effective Date. All ordinances, resolutions and orders, or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded; and this Ordinance shall be in full force and effect immediately upon its passage, approval and publication.

AYES: _____

NAYS: _____

ABSENT: _____

ADOPTED: May 19, 2025

APPROVED: May 19, 2025

Mayor, City of Decatur
Macon County, Illinois

Recorded in City Records: May 19, 2025

ATTEST:

City Clerk, City of Decatur
Macon County, Illinois

EXHIBIT A

FORM OF ESCROW AGREEMENT

_____, 2025

Re: City of Decatur, Macon County, Illinois
\$ _____ General Obligation Refunding Bonds, Series 2025

Ladies and Gentlemen:

The City of Decatur, Macon County, Illinois (the “City”), by an ordinance adopted by the Council of the City on the 19th day of May, 2025 (as supplemented by a notification of sale of bonds dated _____, 2025, the “Bond Ordinance”), has authorized the issue and delivery of \$ _____ General Obligation Refunding Bonds, Series 2025, dated _____, 2025 (the “Bonds”). The City has authorized by the Bond Ordinance that proceeds of the Bonds be used to pay and redeem on _____, 20__, \$ _____ of the City’s outstanding and unpaid [General Obligation Bonds, Series 20____] (the “Prior Bonds”), maturing on March 1 of the years 20__ to 20__, inclusive (the “Refunded Bonds”).

The City hereby deposits with you \$ _____ from the proceeds of the Bonds and \$ _____ from funds of the City on hand and lawfully available (collectively, the “Deposit”) and you are hereby instructed as follows with respect thereto:

1. [Upon deposit, you are directed to hold the Deposit in an irrevocable trust fund account (the “Trust Account”) for the City to the benefit of the holders of the Refunded Bonds.] [Upon deposit, you are directed to purchase U.S. Treasury Securities [State and Local Government Series Certificates of Indebtedness] in the amount of \$ _____ and maturing as described on *Exhibit A* hereto (the “Government Securities”). You are further instructed to fund a beginning cash escrow deposit on demand in the amount of \$ _____. The beginning deposit and the Government Securities are to be held in an irrevocable trust fund account (the “Trust Account”) for the City to the benefit of the holders of the Refunded Bonds.]

2. [You shall hold the Deposit in the Trust Account in cash for the sole and exclusive benefit of the holders of the Refunded Bonds until redemption of the Refunded Bonds on _____, 20__ is made.] [You shall hold the Government Securities and any interest income or profit derived therefrom and any uninvested cash in the Trust Account

for the sole and exclusive benefit of the holders of the Refunded Bonds until redemption of the Refunded Bonds on _____, 20__, is made].

3. You shall promptly collect the principal, interest or profit from the proceeds deposited in the Trust Account and promptly apply the same as necessary to the payment of the Refunded Bonds as herein provided.

4. The City has called the Refunded Bonds for redemption and payment prior to maturity on _____, 20__. You are hereby directed to provide for and give or cause the Prior Paying Agent (as hereinafter defined) to give timely notice of the call for redemption of the Refunded Bonds. The form and time of the giving of such notice regarding the Refunded Bonds shall be as specified in the ordinance authorizing the issuance of the Refunded Bonds. The City agrees to reimburse you for any actual out-of-pocket expenses incurred in the giving of such notice, but the failure of the City to make such payment shall not in any respect whatsoever relieve you from carrying out any of the duties, terms or provisions of this Agreement.

5. In addition, you are hereby directed to give or cause the Prior Paying Agent to give notice of the call of the Refunded Bonds, on or before the date the notice of such redemption is given to the holders of the Refunded Bonds, to the Municipal Securities Rulemaking Board (the "MSRB") through its Electronic Municipal Market Access system for municipal securities disclosure or through any other electronic format or system prescribed by the MSRB for purposes of Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. Information with respect to procedures for submitting notice can be found at <https://msrb.org>.

6. You shall remit the sum of \$ _____ to U.S. Bank Trust Company, Indianapolis, Indiana, paying agent for the Refunded Bonds (the "*Prior Paying Agent*"), on _____, 20__, such sum being sufficient to pay the principal of and interest on the Refunded Bonds on such date, and such remittance shall fully release and discharge you from any further duty or obligation thereto under this Agreement.

7. You shall make no payment of fees, due or to become due, of the bond registrar and paying agent on the Bonds or the Refunded Bonds. The City shall pay the same as they become due.

8. If at any time it shall appear to you that the funds on deposit in the Trust Account will not be sufficient to pay the principal of and interest on the Refunded Bonds, you shall notify the City not less than five (5) days prior to such payment date and the City shall make up the anticipated deficit from any funds legally available for such purpose so that no default in the making of any such payment will occur.

9. Upon final disbursement of funds sufficient to pay the Refunded Bonds as hereinabove provided for, you shall transfer any balance remaining in the Trust Account to the City and thereupon this Agreement shall terminate.

Very truly yours,

CITY OF DECATUR,
MACON COUNTY, ILLINOIS

By _____
Mayor

By _____
City Clerk

[SEAL]

Accepted this ____ day of _____, 2025.

_____, _____

By _____
Its _____

STATE OF ILLINOIS)
) SS
COUNTY OF MACON)

CERTIFICATION OF MINUTES AND ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Decatur, Macon County, Illinois (the “*City*”), and as such official I am the keeper of the official journal of proceedings, books, records, minutes and files of the City and of the Council (the “*Council*”) thereof.

I do further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Council held on the 19th day of May, 2025, insofar as the same relates to the adoption of an ordinance, numbered _____ entitled:

AN ORDINANCE providing for the issuance of not to exceed \$59,000,000 General Obligation Refunding Bonds of the City of Decatur, Macon County, Illinois, authorizing the sale of said bonds to the purchaser thereof and providing for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on said bonds.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Council on the adoption of said ordinance were taken openly; that the vote on the adoption of said ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all newspapers, radio or television stations and other news media requesting such notice; that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Council at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said ordinance, a true, correct and complete copy of said agenda as so posted being attached to this Certificate as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and the Illinois Municipal Code, as amended, and that the Council has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Council in the adoption of said ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of the City this
19th day of May, 2025.

City Clerk

[SEAL]

[Attach Exhibit A]

STATE OF ILLINOIS)
) SS
COUNTY OF MACON)

CERTIFICATE OF FILING

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Macon, Illinois, and as such officer I do hereby certify that on the ____ day of _____, 2025, there was filed in my office a properly certified copy of Ordinance Number _____ passed by the Council of the City of Decatur, Macon County, Illinois, on the 19th day of May, 2025 and entitled:

AN ORDINANCE providing for the issuance of not to exceed \$59,000,000 General Obligation Refunding Bonds of the City of Decatur, Macon County, Illinois, authorizing the sale of said bonds to the purchaser thereof and providing for the levy and collection of a direct annual tax sufficient for the payment of the principal of and interest on said bonds.

and that the same has been deposited in, and all as appears from, the official files and records of my office.

IN WITNESS WHEREOF I have hereunto affixed my official signature and the seal of The County of Macon, Illinois, this ____ day of _____, 2025.

County Clerk of The County of
Macon, Illinois

[SEAL]

Council Memo
Public Works Department
No. NO. 2025-56

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works
Paul Caswell, City Engineer

SUBJECT:

Resolution Accepting the Bid and Authorizing the Execution of a Contract with Burdick Plumbing and Heating Co., Inc. for the Allen Bend Pump Station Improvement Project, City Project 2023-01

SUMMARY RECOMMENDATION: It is recommended that the City Council approve the attached resolution approving a contract in the amount of \$477,000.00 for the Allen Bend Pump Station Improvement Project, City Project 2023-01, with Burdick Plumbing and Heating Co., Inc. as the lowest qualified and responsible bidder, and that the Mayor be authorized to execute the contract and the City Clerk to attest.

Attachments to the Resolution include all contract documents except for standard “boilerplate” language and project specific drawings and specifications, general conditions, and standard provisions, common to all City Contracts. Anyone wishing to review the full set of contract documents may obtain copies from the City Clerk.

BACKGROUND:

Allen Bend Pump Station

The Allen Bend Pump Station was built in 1988 to serve the Allen Bend Pointe Subdivision in the South Shores. The existing pump station is a pre-manufactured steel pump station that has reached the end of its useful life. The existing station access does not meet current confined space entry requirements, which does not allow the station to be rehabilitated. The proposed pump station will be replaced with a concrete wet well and valve vault. The 1-1/4” force main is proposed to be replaced with the station.

Route 51 Pump Station

Alternative B for this project was the rehabilitation of the Route 51 Pump Station which serves the area north of Pershing between Water Street and Main Street. The high bid price, over 46% above the engineer's estimate, for this pump station is not proposed to be accepted. Due to the high cost of rehabilitation, it was determined a more cost-effective approach was to complete minor repairs and run the station to failure with the plan to complete a full replacement in the next five to ten years. The Sanitary District of Decatur, which maintains the City's pump stations, agreed with this approach.

Project Bid Review

The project plans and specifications were prepared by Engineering Division staff. The project was advertised April 9, 2025 and bids were opened on April 30, 2025. The results for the letting are as follows:

<u>Bidder</u>	<u>Bid Price</u>	<u>Compared to Engineer's Est. Over (-Under)</u>
Burdick Plumbing and Heating, Inc	\$477,000.00	(1.8%)
A&R Mechanical Services	512,000.00	5.4
Engineer's Estimate	\$485,565.00	-----

Three contractors took out bid packets for the project and two contractors provided a proposal for the project. Burdick Plumbing and Heating, Inc. provided the lowest, qualified bid at 1.8% under the engineer's estimate for the Base Bid and Alternate Bid A. Burdick Plumbing and Heating, Inc. is located in Decatur, IL and has successfully completed City projects of this type.

The Allen Bend Improvement project will adhere to the prevailing wage requirements of the State of Illinois. Staff recommends that the City Council approve a contract with Burdick Plumbing and Heating, Inc., to perform the Allen Bend Pump Station Improvements.

Contractors for City Projects shall comply with City Code Chapter 28, Article 10, "Minority Participation Goals for Public Works Contracts."

Contractors for City projects shall make a good faith effort to comply with the following minimum goals:

1. Ten (10) percent of the total dollar amount of the contract should be performed by Minority Business Enterprises if subcontracting opportunities are available and/or 10% of the total dollar amount of the contract should be purchase of goods, material and equipment to Minority Business Enterprises.
2. Eighteen (18) percent of the total hours worked should be performed by minority workers.

Subcontracting is not required for City projects. Burdick Plumbing and Heating, Inc. will self-perform 76% and subcontract 24% of the work for trucking, landscaping, concrete, electrical and boring. They plan on subcontracting 2% and sourcing materials at 20% of the contract value with Minority Business Enterprises exceeding the City's 10% goal. Burdick will adhere to the goal that 18% of total project hours be performed by minority workers.

POTENTIAL OBJECTION:

There are no known objections to this resolution and bid award.

SCHEDULE: The project is scheduled to be completed by May 1, 2026.

LEGAL REVIEW:

The Legal Department reviewed and approved the project plans and specifications on April 1, 2025.

PRIOR COUNCIL ACTION:

The City Council approved the FY 2025 Budget which allocated funds for this project.

POTENTIAL OBJECTIONS: There are no known objections to this resolution and bid award.

INPUT FROM OTHER SOURCES:

Sanitary District of Decatur

STAFF REFERENCE: Matthew Newell, Public Works Director, and Paul Caswell, City Engineer. Matt will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS: Funding for this project is allocated in the Sewer Fund. The recommended low bid amount is \$477,000.00. The Sewer Fund is supported by sanitary sewer user fees.

ATTACHMENTS:

1. 2025-56 RESOLUTION Accept Bid and Authorizing the Execution of a Contract with Burdick w exhibit A
2. 2025-56 Council Bid Tab
3. 2025-56 Location Map
4. 2025-56 Burdick Good Faith Effort

RESOLUTION NO. _____

**RESOLUTION ACCEPTING THE BID AND AUTHORIZING THE EXECUTION
OF A CONTRACT WITH BURDICK PLUMBING AND HEATING CO., INC. FOR
THE ALLEN BEND PUMP STATION IMPROVEMENT PROJECT, CITY
PROJECT 2023-01**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:**

Section 1. That the tabulation of bids received for City Project 2023-01, Allen Bend Pump Station Improvement Project, and presented to the Council herewith, be received and placed on file.

Section 2. That the bid of Burdick Plumbing and Heating Co., Inc., in the amount of \$477,000.00 be, and it is hereby, accepted and a contract awarded, accordingly.

Section 3. That the Mayor and City Clerk be, and they are hereby, authorized and directed to execute a contract between the City of Decatur, Illinois, and Burdick Plumbing and Heating Co., Inc., attached hereto as Exhibit A and made part hereof, for said plan, in the amount of \$477,000.00.

Section 4. That at the end of the contract and after the City has verified and documented that Minority Business Enterprise expenditures met or exceeded twenty percent (20%) of the total contract value, the City will pay 2% of the final contract value up to a maximum of \$50,000 as a bonus.

PRESENTED and ADOPTED this 19th day of May, 2025.

Julie Moore Wolfe, Mayor

ATTEST:

Kim Althoff, City Clerk

CONTRACT

THIS CONTRACT, made and entered into this 19th day of May ,2025, by and between the City of Decatur, Illinois, hereinafter called "Owner", and Burdick Company hereinafter called the "Contractor".

WITNESSETH:

That for and in consideration of the payments, covenants, and agreements stated herein, the Contractor and Owner agree as follows:

1. The Contractor shall perform and complete in a Good and Workmanlike Manner all Work required in connection with ***Allen Bend Pump Station Improvements, City Project 2023-01***", all in strict accordance with the Contract Documents, including any and all Addenda prepared by the City Engineer, with specifications and drawings are made a part of this Contract; and in strict compliance with the Contractor's Bid Proposal and the other Contract Documents herein mentioned, which are a part of the Contract; and the Contractor shall do everything required by this Contract and the other documents constituting a part thereof.
2. Payments are to be made to the Contractor by the Owner in accordance with and subject to the provisions embodied in the documents made a part of this Contract, or as prescribed by law.
3. Work under this Contract shall commence on the date specified in the written Notice to Proceed from the Owner to the Contractor. Upon receipt of said Notice, the Contractor shall diligently and continuously prosecute and substantially complete all Work under this Contract.
4. **The Completion Date for this project is MAY 1, 2026.** The Contractor shall complete all work subject to the date on or before the specified date.
5. This Contract consists of the following component parts, herein defined as the Contract Documents, all of which are as full a part of this Contract as if herein set out verbatim, or if not attached, as if hereto attached:

Advertisement for Bids
Information for Bidders
Bid Proposal
Non-Collusion Affidavit
Contract (This Instrument)
Contract Change Orders
Performance Bond (required for
contracts greater than \$150,000)
Addenda

Special Provisions
Project Drawings
Standard Drawings
Special Conditions
General Conditions
Supplemental Specifications
Standard Specifications
Appendices

The above-named documents are essential parts of the Contract, and a requirement occurring in one is as binding as though occurring in all. They are intended to be complementary and to describe and provide for a complete work product.

In case of discrepancy, the order of precedence is as follows:

1. Contract Change Orders
2. Contract
3. Addenda
4. Special Provisions
5. Project Drawings
6. Standard Drawings
7. Appendices to the Project Manual
8. Special Conditions
9. General Conditions
10. Supplemental Specifications
11. Standard Specifications

In the event there is a conflict between any of the above listed documents, the provision of the document with the lower numerical value shall govern over those documents with a high numerical value.

The Contractor shall not take advantage of any apparent error or omission in the plans or specifications. In the event the Contractor discovers such an error or omission, the bidder shall immediately notify the Owner. The Owner will then make such corrections and interpretations as may be deemed necessary for fulfilling the intent of the plans and specifications.

6. It is agreed by the parties to this Contract that this Contract shall be executed in quadruplicate, one copy for the Contractor, and three copies for the Owner.

ATTEST:

CITY OF DECATUR, ILLINOIS

CITY CLERK

By _____
MAYOR

Burdick Company

SECRETARY (Corporate Seal)

By _____
PRESIDENT



**CONTRACT PERFORMANCE BOND
(REQUIRED FOR CONTRACTS GREATER THAN \$150,000)**

Project: ALLEN BEND PUMP STATION IMPROVEMENTS
Project Number 2023-01

We, Burdick Plumbing & Heating Co., Inc.

a/an) ☐ Individual ☐ Co-partnership ☐ Corporation organized under the laws of _____,
as PRINCIPAL, and _____

_____ as SURETY,

are held and firmly bound unto the City of Decatur (hereafter referred to as "CITY") in the penal sum of
Four Hundred, Seventy-Seven Thousands Dollars and 00/100

_____ Dollars (\$477,000.00), lawful money of
United States, well and truly to be paid unto said CITY, for the payment of which we bind ourselves, our heirs,
executors, administrators, successors, jointly to pay to the CITY this sum under the conditions of this
instrument.

WHEREAS THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH that, the said Principal has entered into a written contract with the CITY for the construction of work on the above City Project, which contract is hereby referred to and made a part hereof, as if written herein at length, and whereby the said Principal has promised and agreed to perform said work in accordance with the terms of said contract, and has promised to pay all sums of money due for any labor, materials, apparatus, fixtures or machinery furnished to such Principal for the purpose of performing such work and has further agreed to pay all direct and indirect damages to any person, firm, company or corporation suffered or sustained on account of the performance of such work during the time thereof and until such work is completed and accepted; and has further agreed that this bond shall inure to the benefit of any person, firm, company or corporation to whom any money may be due from the Principal, subcontractor or otherwise for any such labor, materials, apparatus, fixtures or machinery so furnished and that suit may be maintained on such bond by any such person, firm, company or corporation for the recovery of any such money.

NOW THEREFORE, if the said Principal shall well and truly perform said work in accordance with the terms of said contract, and shall pay all sums of money due or to become due for any labor, materials, apparatus, fixtures or machinery furnished to them for the purpose of constructing such work, and shall commence and complete the work within the time prescribed in said contract, and shall pay and discharge all damages, direct and indirect, that may be suffered or sustained on account of such work during the time of the performance thereof and until the said work shall have been accepted, and shall hold the CITY harmless on account of any such damages and shall in all respects fully and faithfully comply with all the provisions, conditions and requirements of said contract, then this obligation to be void; otherwise to remain in full force and effect.

IN TESTIMONY WHEREOF, the said PRINCIPAL and the said SURETY have caused this instrument to be signed by their respective officers this _____ day of _____ A.D. _____

PRINCIPAL

Burdick Plumbing & Heating Co., Inc.
(Company Name)

(Company Name)

By: _____
(Signature & Title)

By: _____
(Signature & Title)

Attest: _____
(Signature & Title)

Attest: _____
(Signature & Title)

(If PRINCIPAL is a joint venture of two or more contractors, the company names and authorized signature of each contractor must be affixed.)

STATE OF ILLINOIS,

COUNTY OF _____

I, _____, a Notary Public in and for said county, do hereby certify that

(Insert names of individuals signing on behalf of PRINCIPAL)

who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument on behalf of PRINCIPAL, appeared before me this day in person and acknowledged respectively, that they signed and delivered said instrument as their free and voluntary act for the uses and purposes therein set forth.

Given under my hand and notarial seal this _____ day of _____ A.D. _____

My commission expires _____

Notary Public

(SEAL)

SURETY

(Name of Surety)

By: _____
(Signature of Attorney-in-Fact)

STATE OF ILLINOIS,

(SEAL)

COUNTY OF _____

I, _____, a Notary Public in and for said county, do hereby certify that

(Insert names of individuals signing on behalf of SURETY)

who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument on behalf of SURETY, appeared before me this day in person and acknowledged respectively, that they signed and delivered said instrument as their free and voluntary act for the uses and purposes therein set forth.

Given under my hand and notarial seal this _____ day of _____ A.D. _____

My commission expires _____

Notary Public

(SEAL)

CITY OF DECATUR

Approved this 19th day of May, A.D. 2025

Attest:

Kim Althoff, City Clerk

City Council

City of Decatur, Illinois

Julie Moore Wolfe, Mayor

RETURN WITH BID

**CITY OF DECATUR, ILLINOIS
DEPARTMENT OF PUBLIC WORKS**

**for
ALLEN BEND & ROUTE 51 PUMP STATION IMPROVEMENTS
CITY PROJECT 2023-01**

Bidder will complete the Work in accordance with the Contract Documents for the following bid prices:

BASE BID

WORK ITEM	DESCRIPTION	PAY UNIT	QTY	UNIT PRICE	EXTENSION
1	All Work at the Allen Bend Pump Station Site as shown on the Drawings and described herein.	LUMP SUM	1	<u>\$352,000⁰⁰</u>	<u>\$352,000⁰⁰</u>
4	Alterations, Cancellations, Extensions, Deductions and Extra Work	EACH	1	\$50,000	\$50,000
				TOTAL BASE BID	<u>\$402,000.00</u>

TOTAL BASE BID IN WORDS

FOUR HUNDRED TWO THOUSAND AND ⁰⁰/₁₀₀

The BIDDER agrees to accept as full payment for the work proposed as an additive or deductive alternate under this project as herein specified and as shown on the Drawings, based upon the undersigned's own estimate of quantities and costs and the following Alternate Bid Item Price. The BIDDER agrees that the alternate bid item price represents a true measure of the labor and materials required to perform the Work, including all allowances for overhead and profit for each type and unit of work called for in these Contract Documents.

Additive or Deductive Alternate Bid prices are not to be included in the Total Lump Sum Bid Amount. The Owner may or may not accept any or all of the Additive or Deductive alternate bid items. with the base bid work at the owner's sole discretion.

ALTERNATE BID A

WORK ITEM	DESCRIPTION	PAY UNIT	QTY	UNIT PRICE	EXTENSION
A.1	Allen Bend Force Main Horizontal Directionally Drilled with Manhole Drop	LUMP SUM	1	<u>\$75,000⁰⁰</u>	<u>\$75,000⁰⁰</u>
				TOTAL ALTERNATE BID A	<u>\$75,000.00</u>

TOTAL ALTERNATE BID A IN WORDS

SEVENTY-FIVE THOUSAND AND ⁰⁰/₁₀₀

RETURN WITH BID

ALTERNATE BID B

WORK ITEM	DESCRIPTION	PAY UNIT	QTY	UNIT PRICE	EXTENSION
B.1	All Work at the Route 51 Pump Station Site as shown on the Drawings and described herein.	LUMP SUM	1	<u>\$350,000.00</u>	<u>\$350,000.00</u>
B.2	Lining – Route 51 Pump Station Wet Well	LUMP SUM	1	<u>\$25,000.00</u>	<u>\$25,000.00</u>
B.3	Alterations, Cancellations, Extensions, Deductions and Extra Work	LUMP SUM	1	\$50,000	\$50,000

TOTAL ALTERNATE BID B \$425,000.00

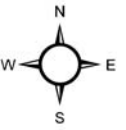
TOTAL ALTERNATE BID B IN WORDS FOUR HUNDRED TWENTY-FIVE THOUSAND AND 00/100

PROJECT NUMBER: 2023-01 PROJECT NAME: ALLEN BEND & ROUTE 51 PUMP STATION IMPROVEMENTS BID DATE: 4/30/2025 TIME: 10:00 AM FUND: SEWER FUND ORGANIZATION CODE: 79487906 OBJECT CODE: 489030					Engineer's Estimate City Engineering Division		BURDICK COMPANY 1175 NORTH 20TH STREET DECATUR, IL 62521 Contact Person JARED BURDICK 217 429 2385 jared@burdickplumbing.com		A&R MECHANICAL SERVICES 711 KETTERING PARK DR. URBANA, IL 61801 Contact Person JUSTIN WEIDNER 217 367 4227 jweidner@ar-mech.com	
--	--	--	--	--	--	--	--	--	--	--

Item Number	Pay Item	Quantity	Unit	Unit Price	Total	Unit Price	Total	Unit Price	Total
1	All work at the Allen Bend Pump Station Site as shown on the Drawings and described herein.	1.00	LUMP SUM	\$350,565.00	\$350,565.00	\$352,000.00	\$352,000.00	\$342,000.00	\$342,000.00
4	Alterations, Cancellations, Extensions, Deductions, and Extra Work.	1.00	EACH	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
	TOTAL BASE BID				\$400,565.00		\$402,000.00		\$392,000.00
ALTERNATE BID A									
A.1	Allen Bend Force Main Horizontal Directionally Drilled with Manhole Drop.	1.00	LUMP SUM	\$85,000.00	\$85,000.00	\$75,000.00	\$75,000.00	\$120,000.00	\$120,000.00
ALTERNATE BID B									
B.1	All Work at the Route 51 Pump Station Site as shown on the Drawings and described herein.	1.00	LUMP SUM	\$200,125.00	\$200,125.00	\$350,000.00	\$350,000.00	\$310,000.00	\$310,000.00
B.2	Lining-Route 51 Pump Station Wet Well	1.00	LUMP SUM	\$40,000.00	\$40,000.00	\$25,000.00	\$25,000.00	\$50,000.00	\$50,000.00
B.3	Alterations, Cancellations, Extensions, Deductions, and Extra Work.	1.00	LUMP SUM	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
					\$290,125.00		\$425,000.00		\$410,000.00
TOTAL BIDS (AS CORRECTED)									
					\$400,565.00		\$402,000.00		\$392,000.00
TOTAL BASE BIDS + ALTERNATE A, (AS CORRECTED)					\$485,565.00		\$477,000.00		\$512,000.00
PERCENT OVER UNDER ENGINEER'S ESTIMATE									



Allen Bend Pump Station Improvement City Project 2023-01





City of Decatur, Illinois
#1 Gary K. Anderson Plaza
Decatur, IL 62523-1196

RETURN WITH BID

Minority Business Enterprise (MBE) Utilization Statement

Date:	4/30/2025	Project Title:	ALLEN BEND & ROUTE 51 PUMP STATION IMP
Total Contract Value:		Project Number:	2023-01

Section I: Prime Contractor Information

Prime Contractor: Burdick Plumbing & Heating Co., Inc

Address: P.O. Box 496
Decatur, IL 62525

Phone: 217-429-2385

Contact Person: Jared Burdick

Email: jared@burdickplumbing.com

Section II: Selected Subcontractors

Subcontractor Name	MBE or Non-MBE	Amount	% of Total Contract	Scope of Work
MARENCO ENTERPRISES	MBE	\$16,000 ⁼⁼	2%	TRUCKING/SEEDING
FLANNIGAN CONTRACTING	NON	\$45,000 ⁼⁼	5%	CONCRETE
BODINE ELECTRIC	NON	\$80,000 ⁼⁼	9%	ELECTRICAL
VANDEVANTER	NON	\$15,000 ⁼⁼	2%	BY-PASS PUMPING
PETERSBURG PLUMBING	NON	\$16,000 ⁼⁼	2%	WET WELL LINING
BODINE ELECTRIC	NON	\$40,000 ⁼⁼	4%	DIRECTIONAL BORING
Totals				

- If more subcontractors are utilized, please copy this form and attach the additional information.

Section III: Purchase of Goods, Materials, or Equipment

Minority Business Enterprise Name	Amount	% of Total Contract	Scope of Work
MARENCO ENTERPRISES	\$184,000 ⁼⁼	20%	MATERIAL SUPPLY
Totals			

- If more firms were contacted, please copy this form and attach the additional information.

Section IV: MBE subcontractors that submitted bids but were not selected

Subcontractor Name	Scope of Work Bid	Reason for Denial

- If more firms submitted quotes, please copy this form and attach the additional information.

Section V: MBEs that were contacted for this project

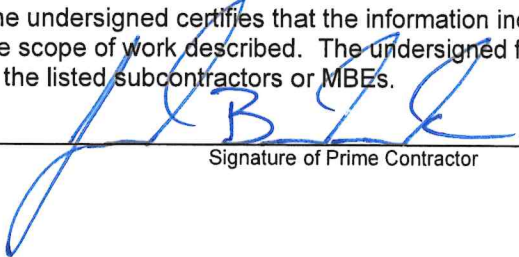
Subcontractor Name	Method of Contact	Contact Outcome
MARENCO ENTERPRISES	PHONE	BIDDING

- If more firms were contacted, please copy this form and attach the additional information.

Section V:
The City of Decatur is committed to promoting minority participation in public works construction projects and in accordance with Article 28-10 of the City Code, has established a subcontractor utilization and/or purchase of goods, materials or equipment goal of 10% for Minority Business Enterprises that are to be used in the execution of this project. Prime Contractors have an obligation to make a good faith effort to advance the City's commitment to increase diversity among the firms working on City construction projects.

This form must be completed and submitted with the bid proposal. All subcontractors and MBE's intended for use on this project shall be listed in the columns above; along with the total estimated amount to be paid; percentage of total contract; and scope of work. If for whatever reason the Prime Contractor utilizes an MBE not listed above, they must submit a **Notification of Change in Participation** with the necessary support documentation.

The undersigned certifies that the information included herein is true and correct; the MBE's listed above have agreed to perform the scope of work described. The undersigned further certifies that it has no controlling, dominating, or conflict of interest in any of the listed subcontractors or MBEs.



4/30/2025

Date

Signature of Prime Contractor

23



City of Decatur, Illinois
#1 Gary K. Anderson Plaza
Decatur, IL 62523-1196

RETURN WITH BID WHEN REQUIRED

Minority Business Enterprise (MBE) Participation Waiver Request

Date:	4/30/25	Project Title:	ALLEN BEND & ROUTE 51 PUMP STATION IMPROVEMENTS
		Project Number:	2023-01

Prime Contractor: BURDICK PLUMBING AND HEATING CO., INC.

Address: 1175 N. 20TH ST. - DECATUR, IL 62521

Phone: (217) 429-2385

Contact Person: JARED BURDICK

Email: JARED@BURDICKPLUMBING.COM

We hereby request that the City waive the Minority Business Enterprise (MBE) 10% participation goal on the above named project for the following reason(s) and affirm that the stated reasons and documents provided are true and correct and not misleading. We further agree this waiver request does not waive the goal that 18% of the total hours worked should be performed by minority workers as per City Code Chapter 28, Article 10.

CHECK ALL THAT APPLY. SPECIFIC SUPPORTING DOCUMENTATION MUST BE SUBMITTED AS INDICATED.

☐	An insufficient number of MBEs responded to our invitation to bid on services or materials. (Attach a list of MBEs contacted for each work item to be subcontracted along with the dollar amount for each item)
☐	No subcontracting or purchase of goods, materials or equipment opportunities exist. (Attach explanation)
☐	The award of subcontract(s) or purchase of goods, materials or equipment is impracticable. (Attach explanation)
☐	Other – (State reason and attach explanation)
☒	I meet or exceed the 10% goal for the use of MBEs (detail is provided on the MBE Utilization Statement)

[Signature] Signature of Prime Contractor 4/30/25 Date

FOR OFFICIAL USE ONLY

☐ APPROVED	☐ DISAPPROVED
-----------------------------------	--------------------------------------

The minority participation goals are waived on this project for the following reason(s) (see Article 28-10-7 City Code):

☐	The project is essential for City operations.
☐	Emergency circumstances require a waiver.
☐	Evidence of a good faith effort by the contractor.
☐	The contractor will self-perform all work and will not subcontract any portion of the project.
☐	The contractor proposes to meet City MBE goal. No Waiver Required

REVIEWED BY:

Public Works Director Date



City of Decatur, Illinois
#1 Gary K. Anderson Plaza
Decatur, IL 62523-1196

Notification of Change in Participation

Date:		Project Title:	ALLEN BEND & ROUTE 51 PUMP STATION IMPROVEMENTS
		Project Number:	2023-01

Prime Contractor: _____

Address: _____

Phone: _____

Contact Person: _____

Email: _____

If changing from a previously identified subcontractor/material supplier to another or to change from self-performing to a subcontractor, complete the following:

From Name:		To Name:	
Address:		Address:	
Phone:		Phone:	
Status:	☐ MBE	☐ Non-MBE	Status: ☐ MBE ☐ Non-MBE
		Contract Amount:	
Will the scope of work change?	☐ Yes	☐ No	

Describe the scope of work change:

Reason for subcontractor change:

Describe good faith efforts to utilize an MBE:

Signature of Prime Contractor

Date

Signature of Prime Contractor

Date



City of Decatur, Illinois
#1 Gary K. Anderson Plaza
Decatur, IL 62523-1196

**RETURN WITH BID FOR EACH
MBE SUBCONTRACTOR**

MBE Subcontractor Information Form

Date:		Project Title:	
Total Contract Value:		Project Number:	

Section I: MBE Subcontractor Information

Subcontractor: Marenco Enterprises

Address: 3490 Leghorn Rd.
Clinton, IL 61727

Phone: (217) 693-2484

Contact Person: Mirna Willoughby

Email: mirna.marenco.ent@gmail.com

Section II: Estimated Work

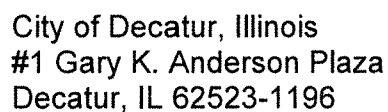
Description of Scope of Work Agreed Upon	Estimated Amount	Estimated % of Total Contract
MATERIAL SUPPLY TRUCKING SEEDING	\$200,000 ⁼⁼	22%

This form must be completed and submitted with the bid proposal for each MBE Subcontractor. All Subcontractors intended for use on this project shall have an **MBE Subcontractor Information Form** signed by the prime contractor and subcontractor. If for whatever reason the Prime Contractor changes or adds a Subcontractor, a **Notification of Change in Participation Form** and **MBE Subcontractor Information Form** with the necessary support documentation must be submitted and approved.

The undersigned certifies that the information included herein is true and correct and the subcontractor has agreed to perform the scope of work described. The undersigned further certifies that this form is not a Contract between the City, Prime Contractor or Subcontractor.

Prime Contractor Signature	Print
	JARED BUEDICK
Title	Date
PM / ESTIMATOR	4/30/25

Subcontractor Signature	Print
	Mirna Willoughby
Title	Date
President	4/30/25



Final Minority Business Enterprise (MBE) Participation Documentation

Date:		Project Title:	ALLEN BEND & ROUTE 51 PUMP STATION IMPROVEMENTS	
Total Contract Value:			Project Number:	2023-01

Section I: Prime Contractor Information

Prime Contractor:

Address: _____

Phone: _____

Contact Person:

Email: _____

Section II: Selected Non-MBE Subcontractors

Subcontractor Name	Estimated Amount	Est. % of Total Contract	Actual Amount	Actual % of Total Contract
Non-MBE Subcontractor Total				

If more subcontractors are utilized, please copy this form and attach the additional information.

Section III: Selected MBE Subcontractors

Subcontractor Name	Estimated Amount	Est. % of Total Contract	Actual Amount	Actual % of Total Contract
MBE Subcontractor Totals				

If more subcontractors are utilized, please copy this form and attach the additional information.

Section III: Selected MBE purchase of Goods, Materials, and Equipment

Name	Estimated Amount	Est. % of Total Contract	Actual Amount	Actual % of Total Contract
MBE Totals				

If more MBE's are utilized, please copy this form and attach the additional information.

CHECK ALL THAT APPLY. SPECIFIC SUPPORTING DOCUMENTATION MUST BE SUBMITTED AS INDICATED.

☐	MBE Goal of 10% <u>has been</u> reached
☐	MBE Goal of 10% <u>has not been</u> reached but Contractor <u>has</u> met the goal estimated on the MBE Utilization Statement submitted at Bid
☐	MBE Goal of 10% <u>has not been</u> reached and Contractor <u>has not</u> met the goal estimated on the MBE Utilization Statement submitted at Bid (attach explanation)
☐	MBE Goal of 20% <u>has been</u> reached and qualifies for a 2% Bonus of the final Contract Value up to a maximum of \$50,000
☐	Other – (State reason and attach explanation)

The undersigned certifies that the information included herein is true and correct, failure to submit this form may result in delay of the final payment.

Signature of Prime Contractor

Date

**Council Memo
Public Works Department
No. 2025-58**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works
Robert Weil, Water Production Manager

SUBJECT:

Resolution Accepting the Bid and Authorizing the Execution of a Purchase Order with CDW-G for Cradlepoint Devices to Communicate with Remote Water Utility Sites

SUMMARY RECOMMENDATION: It is recommended that the City Council authorize the Mayor to sign, and the City Clerk to attest, a resolution authorizing the execution of a purchase order in the amount of \$22,165.00 with CDW-G for Cradlepoint cellular devices to communicate with remote water utility sites.

BACKGROUND:

To effectively operate the water utility from the South Water Treatment Plant, operators need to communicate with remote sites. Currently, radio technology is being used to communicate with remote sites, but it is not as reliable as cellular communication and has been replaced in other City departments. The IT department proposed that the current radio technology be replaced with Cradlepoint technology, which uses cellular phone signals. Cradlepoint technology is currently being used in the City's police and transit operations. One of the main drawbacks with radio communication is signal interference from other nearby frequencies, which is not a factor with cellular frequencies. Reliability is also excellent with Cradlepoint because two different cellular networks are used, and it is not likely that both would go down at the same time. Also, cellular signal is much faster than radio, allowing for more effective control. The purchase order will be with CDW-G, the City's preferred vendor for information technology equipment.

LEGAL REVIEW: There are no documents requiring legal review.

PRIOR COUNCIL ACTION:

On November 18, 2024, Council approved the operating budget for fiscal year 2025, which includes \$100,000 for continued implementation of supervisory control and data acquisition technology (SCADA) technology for the water utility.

POTENTIAL OBJECTIONS: None foreseen.

INPUT FROM OTHER SOURCES:

IT Department, Concentric Integration

STAFF REFERENCE: Matt Newell, Public Works Director; Robert Weil, Water Production Manager; and Chaundra Smith, Water Production Operations Supervisor. Matt Newell will be at the City Council meeting to answer any questions the Council may have about this item.

BUDGET/TIME IMPLICATIONS: Budget Impact: The purchase can be accommodated within the \$100,000 budget allocated during FY 2025 for continued implementation of SCADA technology.

Time Implications: The timing of this purchase is driven by the fact that several of the control panels at remote sites have recently been upgraded but can't be brought on line until the communication components have been purchased. The purchase will enable the conversion of all those sites as well as all remote sites (11 sites) to the more reliable Cradlepoint technology.

ATTACHMENTS:

1. 2025-58 Resolution Cradlepoint Remote Sites

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING THE EXECUTION OF A PURCHASE ORDER WITH
CDW-G FOR CRADLEPOINT DEVICES TO COMMUNICATE WITH REMOTE
WATER UTILITY SITES**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:**

Section 1. That the quote received from CDW-G for furnishing eleven Cradlepoint devices for water utility communication herewith as Exhibit A and made a part hereof be, and it is hereby, received, and placed on file.

Section 2. That the quote of CDW-G, in the amount of \$22,165.00, be accepted and a purchase order be awarded accordingly.

Section 3. That the Purchasing Supervisor be, and is hereby, authorized and directed to execute a purchase order between the City of Decatur, Illinois and CDW-G, for their quote of \$22,165.00.

PRESENTED and ADOPTED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

ATTEST:

Kim Althoff, City Clerk



Thank you for choosing CDW. We have received your quote.

Hardware

Software

Services

IT Solutions

Brands

Research Hub

QUOTE CONFIRMATION

MATT BALDWIN,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PKPZ177	4/28/2025	CRADLEPOINT	3172900	\$22,165.00

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
NEW ITEM Mfg. Part#: NEW-ITEM BSGM-6-60-5SP - Panorama Antennas MiMo 4G/5G Omni Antenna Contract: Standard Pricing	11	NEW-ITEM	\$165.00	\$1,815.00
Cradlepoint R1900-5GB - wireless router - WWAN - LTE, Wi-Fi 6, Bluetooth - Mfg. Part#: MB03-19005GB-GA Contract: MARKET	11	6506013	\$1,850.00	\$20,350.00

SUBTOTAL	\$22,165.00
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$22,165.00

PURCHASER BILLING INFO	DELIVER TO
Billing Address: CITY OF DECATUR ATTN: ACCOUNTIN 1 GARY K ANDERSON PLZ DECATUR, IL 62523-1196 Phone: (217) 424-2762 Payment Terms: Net 30 Days-Govt State/Local	Shipping Address: CITY OF DECATUR ATTN: ACCOUNTIN 1 GARY K ANDERSON PLZ DECATUR, IL 62523-1196 Phone: (217) 424-2762 Shipping Method: FEDEX Ground
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

Fede Guerra | 800.808.4239 | fede.guerra@cdwg.com

Need Help?



My Account



Support



Call 800.800.4239

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at
<http://www.cdwq.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager.

© 2025 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239

**Council Memo
Public Works Department
No. 2025-29**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works
Robert Weil, Water Production Manager

SUBJECT:
Resolution Authorizing Assignment of the Professional Services Agreement with Northwater Consulting to Spheros Environmental

SUMMARY RECOMMENDATION: It is recommended by staff that the City Council approve, the Mayor be authorized to execute, and the City Clerk to attest to the attached resolution authorizing the Public Works Director to sign the Consent to Assignment of Agreement assigning the Professional Services Agreement with Northwater Consulting to Spheros Environmental.

BACKGROUND:

Northwater Consulting has been and continues to be instrumental in the development and implementation of the City's ambitious and successful watershed management plan. It is a common occurrence that small and successful consulting companies get acquired by larger and successful consulting companies. Such is the current case.

Spheros Environmental is the parent company for LRE Water, a Colorado firm that specializes in water management. This acquisition will benefit the City of Decatur by allowing the principles of Northwater more time to focus on providing services and less on running a small business.

LEGAL REVIEW: The assignment letter was reviewed by Legal on April 30, 2025

PRIOR COUNCIL ACTION:

On February 24th, 2020, Council approved the initial professional services agreement with Northwater Consulting for development and implementation of the Watershed Management Plan.

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

Northwater Consulting

STAFF REFERENCE: Matt Newell, Public Works Director, and Robert Weil, City Engineer. Matt Newell will attend the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS: None.

ATTACHMENTS:

1. 2025-59 Resolution Authorizing Assignment of Northwater PSA

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING ASSIGNMENT OF THE PROFESSIONAL
SERVICES AGREEMENT WITH NORTHWATER CONSULTING
TO SPHEROS ENVIRONMENTAL**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:**

Section 1. That the request to assign the Northwater Consulting Professional Services Agreement to Spheros Environmental, presented to the Council herewith as Exhibit A and made a part hereof, is hereby received, placed on file, and approved.

Section 2. That the Public Works Director be, and is hereby, authorized and directed to execute said letter authorizing assignment of the professional services agreement to Spheros Environment at no cost to the City of Decatur.

PRESENTED and ADOPTED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

Attest:

Kim Althoff, City Clerk

April 25, 2025

Via Email

Attention:
Matt Newell, Director of Public Works
City of Decatur – Public Works
1 Gary K. Anderson Plaza
Decatur, Illinois 62523

RE: Consent to Assignment of Agreement

Dear Matt Newell:

I am writing in regard to the Lake Decatur Watershed Management Plan, Project Number 2019-38 contract, dated February 25th, 2020 (the “Agreement”) and all associated Amendments, **between** The City of Decatur, Illinois, and Northwater LLC, an Illinois limited liability company (“Northwater”).

Northwater anticipates that it will enter into an Asset Purchase Agreement (the “Purchase Agreement”) with Spheros Environmental Parent Group Inc., a Delaware corporation (“Buyer”), pursuant to which Buyer will acquire the assets of Northwater, including Northwater’s rights in and to the Agreement and assume the rights and obligations of Northwater thereunder.

Because we anticipate that this transaction will close on or about April 30, 2025, we would appreciate your prompt response. Please note that the fact that the parties are engaged in discussions regarding, and that the parties may consummate, a potential transaction is not publicly known and we appreciate you keeping this information strictly confidential.

The purpose of this letter is to obtain your (i) consent to the assignment of the Agreement by Northwater and applicable Amendments to Buyer pursuant to the terms of the Purchase Agreement and (ii) acknowledgment and agreement that, following such assignment, the Agreement will remain in full force and effect in accordance with its terms.

If you acknowledge, agree and consent to the matters set forth in this letter, please indicate such acknowledgment, agreement and consent by executing a copy of this letter where indicated below and returning it to me as soon as possible.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

Northwater LLC

By:  _____

Name: Jeffrey Boeckler

Title: Owner, Northwater LLC

AGREED AND CONSENTED TO:

By: _____

Name: _____

Title: _____

Date: _____

**Council Memo
Public Works Department
No. 2025-57**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works
Robert Weil, Water Production Manager
Chaundra Smith, Water Production Operations Supervisor

SUBJECT:

Resolution Accepting the Bid and Authorizing the Execution of Purchase Orders for Lime Residual Removal with Metro-Ag, Inc. for the Years 2025 – 2030, Purchase #PUR2025-02

SUMMARY RECOMMENDATION: It is recommended that the City Council authorize the Mayor to sign, and the City Clerk to attest, a resolution accepting the bids and authorizing the execution of annual purchase orders with Metro-Ag, Inc. in the total 5-year bid amount of \$6,270,000.00 for lime residual removal for the years 2025 – 2030, Purchase #PUR2025-02.

BACKGROUND:

Lime softening is one of the primary water treatment processes used at the South Water Treatment Plant. This process takes the calcium carbonate hardness of the water from typical levels of 270 mg/L to 145 mg/L, so that our customers do not need to install their own water softeners. At the same time, lime softening removes other impurities. In the lime softening process, lime is added to the clarifiers along with other chemicals. These chemicals work together to bind the impurities into large particles which settle to the bottom of the clarifiers. The technical term for this process is coagulation and flocculation. Approximately 3,500 pounds of lime residual solids are produced for every million gallons (MG) of water that is treated. This results in 10,000 to 14,000 tons of lime residual solids every year. These solids flow to five settling lagoons on City-owned property downstream of the dam. The lime residuals need to be removed to keep the lagoons from overflowing into the Sangamon River, which would be a violation of the City's NPDES permit. The lime residuals can be beneficially reused in several ways, including land application on dormant agriculture fields, mine reclamation, and composting.

The City has been bidding the lime residual removal contract every five years. The extended contract period is needed because the contractor requires a significant amount of equipment at the site, including dredges or other removal equipment, storage and dispensing equipment, and a job site trailer. The long contract term helps to justify the contractor's investment.

Public Bid Letting Results

The bid specifications for the 2025 – 2030 contract were prepared in-house and bid by the City Purchasing Division. The project was advertised on March 31, 2025, and the bids were opened on April 22, 2025. The contract year for this project runs from June 1 – May 31. The bid results are as follows:

Vendor	Estimated Tons/Year	Price Quote/Ton	Total/Year	Total/5 Years
Metro-Ag, Inc	14,000	\$82.50	\$1,150,000.00	\$6,270,000.00

J. Oros Environmental 14,000 \$85.00 \$1,190,000.00 \$6,460,000.00

Both contractors are experienced and well qualified. Metro-Ag is the biosolids contractor for the Sanitary District of Decatur, who provided a positive recommendation. J. Oros is the lime residual removal contractor for the City of Springfield as well as ADM, who also provided positive recommendations. Metro-Ag makes beneficial use of the lime residuals through land application to agricultural fields. J. Oros can do land application but also uses the lime residuals for mine reclamation. Mine reclamation can be performed year-round whereas land application can only be done in late fall or spring when the fields are dormant and accessible. The contract has penalties that require a minimum yearly quantity removal, so either method of removal is expected to attain satisfactory results. Staff's recommendation is to proceed with the lower-cost bid using only land application.

Bid prices for lime residual removal were over 2.4 times higher than the bids received in 2020. Factors affecting the bid prices include the following:

- Fewer bidders.
- Five years of inflation.
- A new Illinois law (HB 2845) requiring the payment of prevailing wages for lime residuals removal.

LEGAL REVIEW: There are no documents requiring legal review.

PRIOR COUNCIL ACTION:

On November 18, 2024, Council approved the operating budget for fiscal year 2025, which includes estimated costs for lime residual removal. Anticipating this bidding process, the budget was increased by 25%, from \$480,000/year to \$600,000/year.

POTENTIAL OBJECTIONS: The second low bidder, Jake Oros, is expected to request the Council award the contract to them on the basis that they have the capability to remove lime residuals year-round. Staff is satisfied that either project approach will serve. The City has successfully contracted for many years with land application providers.

INPUT FROM OTHER SOURCES:

Purchasing Division

STAFF REFERENCE: Matt Newell, Public Works Director; Robert Weil, Water Production Manager; and Chaundra Smith, Water Production Operations Supervisor. Matt Newell will be at the City Council meeting to answer any questions the Council may have about this item.

BUDGET/TIME IMPLICATIONS: Budget Impact: Unfortunately, the low bid is significantly higher than the adopted budget of \$600,000/year. The low bid exceeds the adopted 2025 budget by \$550,000. After accounting for the amount already spent under the previous contract and the fact that the contract year extends into 2026, an additional \$200,000 will be needed for 2025. Staff proposes to offset this budget impact in 2025 by deferring a \$200,000 capital project to replace the doors at the South Water Treatment Plant until 2026. The 2026 budget impacts will be addressed during the upcoming budget season through modifications to the water system capital program.

Staff Impact: The staff role in managing the lime residuals is built into current staffing levels.

ATTACHMENTS:

1. 2025-57 South Water Treatment Plant Lime Residuals Resolution

2. 2025-57 South Water Treatment Plant Lime Residuals Location Map

RESOLUTION NO. _____

**RESOLUTION ACCEPTING THE BID AND AUTHORIZING
THE EXECUTION OF PURCHASE ORDERS FOR LIME RESIDUAL REMOVAL
WITH METRO-AG, INC. FOR THE YEARS 2025 – 2030,
CITY PURCHASE #PUR2025-02**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That the tabulation of the bids received for lime residual removal for the years 2025 – 2030, City Purchase #PUR2025-02, with Metro-Ag in the amounts listed below per dry ton, attached hereto as Exhibit A, be, and it is hereby, received, and placed on file.

Year 1 - \$82.50

Year 2 - \$82.50

Year 3 - \$82.50

Year 4 - \$82.50

Year 5 - \$82.50

Section 2. That the bid of Metro-Ag be accepted and an annual purchase order be awarded accordingly.

Section 3. That the Purchasing Supervisor be, and is hereby, authorized and directed to execute annual purchase orders between the City of Decatur, Illinois and the bidder for the total bid price of \$6,270,000.00 over the term of the contract.

PRESENTED AND ADOPTED THIS 19th day of May 2025.

Julie Moore Wolfe, Mayor

ATTEST:

City Clerk

Exhibit A

Bid Title: Lime Residual Removal Bid Number: #PUR2025-02 Bid Date: April 22, 2025 Time: 10:00 a.m.				Metro-Ag Inc. Breese, IL		J. Oros Environmental Carlinville, IL	
	Description	QTY.	Unit	Unit Price	Total	Unit Price	Total
	Lime Residual Removal						
	Year 1 - 6/1/25 - 5/31/26	14,000	TONS	\$82.50	\$1,155,000.00	\$85.00	\$1,190,000.00
	Year 2 - 6/1/26 - 5/31/27	14,000	TONS	\$82.50	\$1,155,000.00	\$85.00	\$1,190,000.00
	Year 3 - 6/1/27 - 5/31/28	14,000	TONS	\$82.50	\$1,155,000.00	\$85.00	\$1,190,000.00
	Year 4 - 6/1/28 - 5/31/29	14,000	TONS	\$82.50	\$1,155,000.00	\$85.00	\$1,190,000.00
	Year 5 - 6/1/29 - 5/31/30	20,000	TONS	\$82.50	\$1,650,000.00	\$85.00	\$1,700,000.00

TOTAL

\$6,270,000.00

\$6,460,000.00

No bid: Evergreen, F.S.
Stewart Spreading

**Council Memo
Public Works Department
No. 2025-52**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works

SUBJECT:
Ordinance Annexing Territory 3035 Lakeland Road

SUMMARY RECOMMENDATION: Staff recommends that the following Ordinance annexing territory 3035 Lakeland Road be approved.

BACKGROUND:
The subject property is being annexed due to a water service agreement.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

STAFF REFERENCE: Matt Newell, Public Works Director and Tara Bachstein, Public Works Office Manager. Matt Newell will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS:

ATTACHMENTS:
1. 2025-52 Ordinance Annexing Territory 3035 Lakeland Road

ORDINANCE NO. _____

**ORDINANCE ANNEXING TERRITORY
3035 LAKELAND ROAD**

WHEREAS, there having been filed with the City Clerk, and by said Clerk presented to the Council herewith and attached as Exhibit A, the petition under oath of Hayden Bailey and Gabrielle Fletcher, requesting that there be annexed to the City territory described as:

LOT EIGHT (8) IN BLOCK TWO (2) OF LAKELAND HEIGHTS ADDITION, AS PER PLAT RECORDED IN BOOK 982, PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS. SITUATED IN MACON COUNTY, ILLINOIS.

PIN# 17-12-36-127-020

WHEREAS, it appears said petition is signed by the owners of record of all land within such territory and by at least 51% of the electors residing therein, and that said territory is contiguous to the City and not within the corporate limits of any city, village or incorporated town or other municipality, and,

WHEREAS, notice of intention to take action for annexation has been given as required.

NOW THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That said petition and the request thereof be, and the same are hereby, approved.

Section 2. That said territory hereinabove described, along with all parts of public highways therein or next and adjacent thereto not heretofore annexed, if any, be, and the same are hereby, annexed to and are incorporated into the limits of the City of Decatur, Illinois, a municipal corporation.

Section 3. That a plat of said annexed premises is attached hereto as Exhibit B and hereby made a part hereof.

Section 4. That the City Clerk shall cause certified copies of this ordinance to be filed with the County Clerk and recorded by the Recorder of Deeds of Macon County, Illinois.

PRESENTED, PASSED, APPROVED AND RECORDED this 19th day of May 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Hayden Bailey Gabrielle Fletcher

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 3035 Lakeland Road, and legally described as follows:

LOT EIGHT (8) IN BLOCK TWO (2) OF LAKELAND HEIGHTS ADDITION, AS PER PLAT RECORDED IN BOOK 982, PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS. SITUATED IN MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-020

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

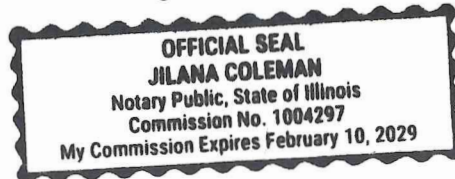
STREET ADDRESS, CITY, STATE

Hayden Bailey

Hayden Bailey

3035 Lakeland Rd

Signed and sworn to before me this 21 day of April, 2025



Jilana Coleman
Notary Public

(Rev. 12/2014)

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Gabrielle Fletcher

Hayden Bailey

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 3035 Lakeland Road, and legally described as follows:

LOT EIGHT (8) IN BLOCK TWO (2) OF LAKELAND HEIGHTS ADDITION, AS PER PLAT RECORDED IN BOOK 982, PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS. SITUATED IN MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-020

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

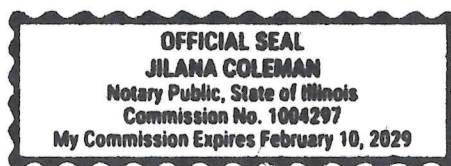
SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

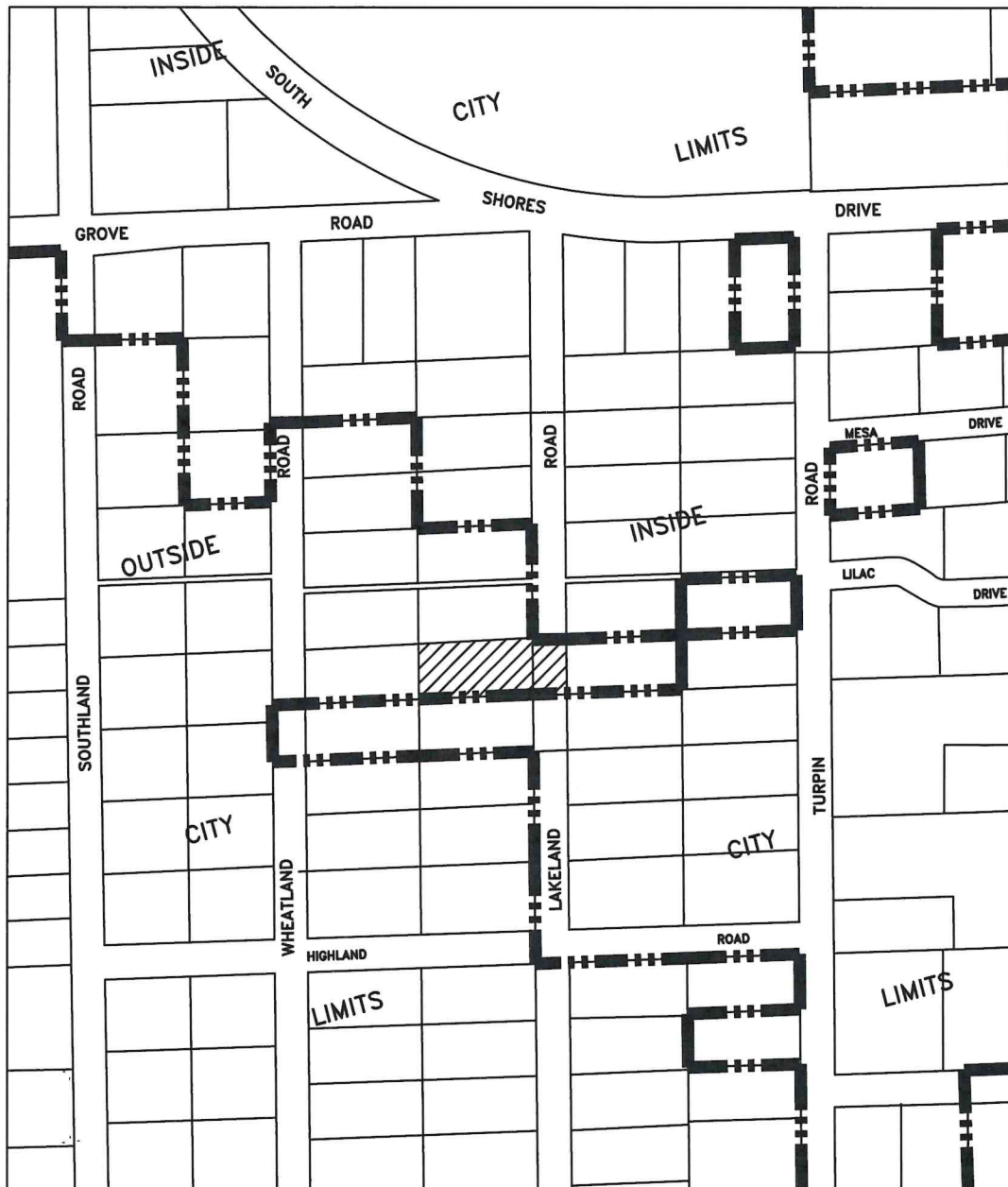
Gabrielle Fletcher 3035 Lakeland Rd
Decatur IL 62521

Signed and sworn to before me this 21 day of April, 2025

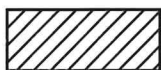


Jilana Coleman
Notary Public

(Rev. 12/2014)



PLAT OF TERRITORY ANNEXED TO THE CITY OF DECATUR, ILLINOIS
3035 LAKELAND ROAD



indicates territory annexed



indicates existing corporate limits

0.45± acres

AREA 0.00075± sq. miles

112± lin. ft. of public road

SOUTH WHEATLAND township



N.T.S.



5-9-25

All dimensions shown hereon are dimensions of record.
The annexation plat has been prepared from data in
public records and legal descriptions provided by the
petitioner. It is not the result of a survey performed on
the ground.

DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

Exhibit B

Director of Public Works - DECATUR, ILLINOIS
ILLINOIS PROFESSIONAL ENGINEER #062-048941
LICENSE EXPIRES NOV. 30, 2024

ORDINANCE NO: _____

DATE: _____

**Council Memo
Public Works Department
No. 2025-53**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works

SUBJECT:
Ordinance Annexing Territory 2964 South Wheatland Road

SUMMARY RECOMMENDATION: Staff recommends that the following Ordinance annexing territory 2964 South Wheatland Road be approved.

BACKGROUND:
The subject property is being annexed due to a water service agreement.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

STAFF REFERENCE: Matt Newell, Public Works Director and Tara Bachstein, Public Works Office Manager. Matt Newell will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS:

ATTACHMENTS:

1. 2025-53 Ordinance Annexing Territory 2964 South Wheatland Road

ORDINANCE NO. _____

**ORDINANCE ANNEXING TERRITORY
2964 SOUTH WHEATLAND ROAD**

WHEREAS, there having been filed with the City Clerk, and by said Clerk presented to the Council herewith and attached as Exhibit A, the petition under oath of Sydney R. Stortzum, Dennon W. Stortzum, Richard L. Frey, Roger Frey, Randy Frey, Rhonda K. Jordan, Raymond G. Frey, Ronald Frey, and Robert D. Frey, requesting that there be annexed to the City territory described as:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN# 17-12-36-127-006

WHEREAS, it appears said petition is signed by the owners of record of all land within such territory and by at least 51% of the electors residing therein, and that said territory is contiguous to the City and not within the corporate limits of any city, village or incorporated town or other municipality, and,

WHEREAS, notice of intention to take action for annexation has been given as required.

NOW THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That said petition and the request thereof be, and the same are hereby, approved.

Section 2. That said territory hereinabove described, along with all parts of public highways therein or next and adjacent thereto not heretofore annexed, if any, be, and the same are hereby, annexed to and are incorporated into the limits of the City of Decatur, Illinois, a municipal corporation.

Section 3. That a plat of said annexed premises is attached hereto as Exhibit B and hereby made a part hereof.

Section 4. That the City Clerk shall cause certified copies of this ordinance to be filed with the County Clerk and recorded by the Recorder of Deeds of Macon County, Illinois.

PRESENTED, PASSED, APPROVED AND RECORDED this 19th day of May 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Sydney R. Stortzrum, Dennon W. Stortzrum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

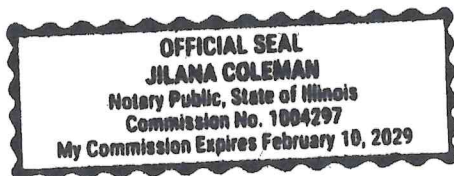
STREET ADDRESS, CITY, STATE

Sydney Stortzrum
[Signature]

Sydney Stortzrum
Dennon Stortzrum

2964 S. Wheatland Rd
Decatur, IL

Signed and sworn to before me this 25 day of April, 2025



Jilana Coleman
Notary Public

(Rev. 12/2014)

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

DENNON W. STORTZUM

SYDNEY R. STORTZUM

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

Richard L. Frey

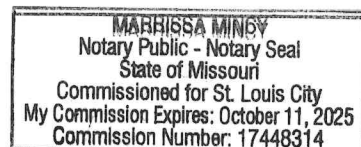
RICHARD L. FREY

4990 FAIRVIEW AVE, ST. LOUIS, MO

Signed and sworn to before me this 21 day of April, 2025

Marietta Mingo
Notary Public

(Rev. 12/2014)



PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Dennon W. Stortzum

Sydney R. Stortzum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

Roger Frey ROGER FREY 3275 Tokill LN, Decatur, IL 62521

Signed and sworn to before me this 6th day of March, 2025

Donna A. Redding
Notary Public

(Rev. 12/2014)



PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Dennon W. Stortzum

Sydney R. Stortzum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

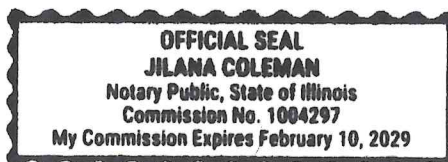
SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

Randy Frey RANDY FREY 1825 SAND CREEK CR
DECATUR IL 62521

Signed and sworn to before me this 16th day of April, 20 25



Jilana Coleman
Notary Public

(Rev. 12/2014)

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.)_____

Dennon W. Stortzum

Sydney R. Stortzum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

[Signature]

Rhonda K Jordan

601 Pinkston Dr Moweaqua IL 62550

Signed and sworn to before me this

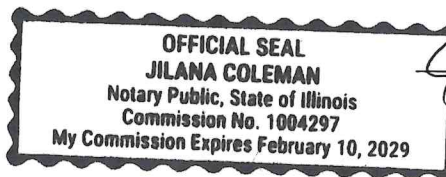
8th

day of

April

, 20

25



Jilana Coleman
Notary Public

(Rev. 12/2014)

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Dennon W. Stortz

Sydney R. Stortz

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

<u>SIGNATURE</u>	<u>PRINTED NAME</u>	<u>STREET ADDRESS, CITY, STATE</u>
<u>Raymond C. Frey</u>	<u>Raymond C. Frey</u>	<u>2705 Southland Rd</u>
		<u>Decatur IL</u>
		<u>62521</u>

Signed and sworn to before me this 17th day of April, 2025

Tara R. Bachstein
Notary Public



(Rev. 12/2014)

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Dennon W. Stortzum

Sydney R. Stortzum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

Ronald D. Frey

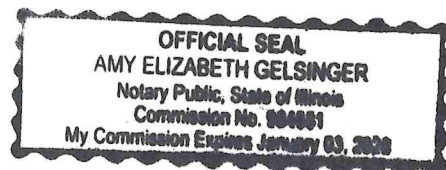
RONALD FREY

2715 Southland Road Decatur IL 62521

Signed and sworn to before me this 12 day of March, 2025

Amy Elizabeth Gelsinger
Notary Public

(Rev. 12/2014)



PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Dennon W. Stortzum

Sydney R. Stortzum

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2964 South Wheatland Road, and legally described as follows:

LOT TWENTY-ONE (21) IN BLOCK TWO (2) OF LAKELAND HEIGHTS SUBDIVISION, AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-006

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

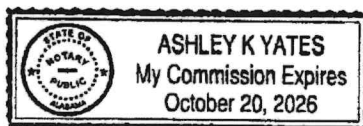
STREET ADDRESS, CITY, STATE

Robert D Frey

Robert D Frey

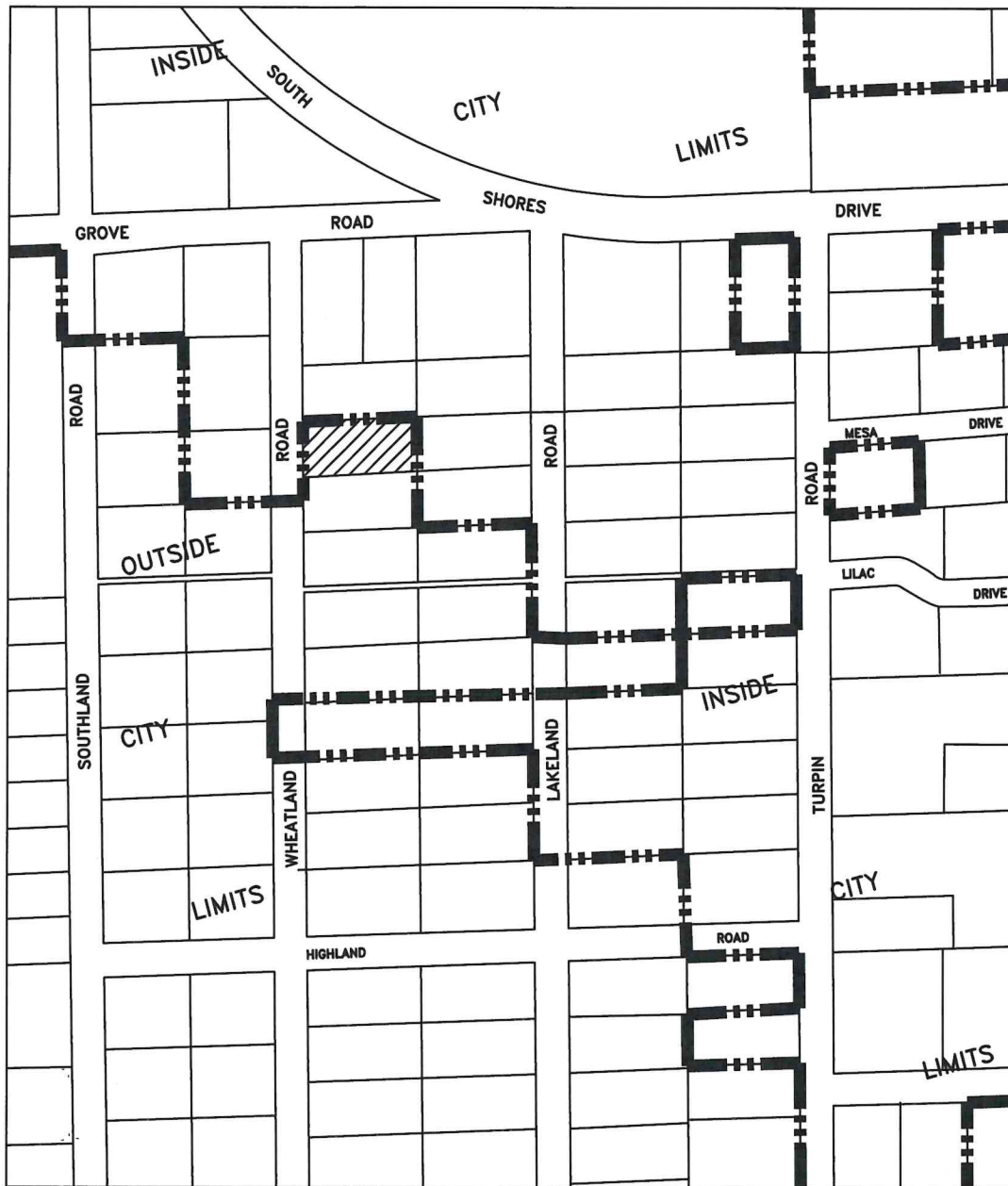
3632 QUAIL TRACE
OPELIKA AL 36801

Signed and sworn to before me this 14th day of March, 2025

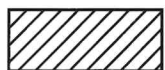


Ashley K Yates
Notary Public

(Rev. 12/2014)



PLAT OF TERRITORY ANNEXED TO THE CITY OF DECATUR, ILLINOIS
2964 S. WHEATLAND ROAD



indicates territory annexed



indicates existing corporate limits

0.50± acres

AREA 0.00075± sq. miles

0± lin. ft. of public road

SOUTH WHEATLAND township



N.T.S.



All dimensions shown hereon are dimensions of record.
The annexation plat has been prepared from data in
public records and legal descriptions provided by the
petitioner. It is not the result of a survey performed on
the ground.

DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

Exhibit B

Director of Public Works - DECATUR, ILLINOIS
ILLINOIS PROFESSIONAL ENGINEER #062-048941
LICENSE EXPIRES NOV. 30, 2024

ORDINANCE NO: _____

DATE: _____

**Council Memo
Public Works Department
No. 2025-54**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works

SUBJECT:
Ordinance Annexing Territory 2976 South Wheatland Road

SUMMARY RECOMMENDATION: Staff recommends that the following Ordinance annexing territory 2976 South Wheatland Road be approved.

BACKGROUND:
The subject property is being annexed due to a water service agreement.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

STAFF REFERENCE: Matt Newell, Public Works Director and Tara Bachstein, Public Works Office Manager. Matt Newell will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS:

ATTACHMENTS:

1. 2025-54 Ordinance Annexing Territory 2976 South Wheatland Road

ORDINANCE NO. _____

**ORDINANCE ANNEXING TERRITORY
2976 SOUTH WHEATLAND ROAD**

WHEREAS, there having been filed with the City Clerk, and by said Clerk presented to the Council herewith and attached as Exhibit A, the petition under oath of Michael D. Reed, requesting that there be annexed to the City territory described as:

LOT TWENTY (20) IN BLOCK TWO (2) OF LAKELAND HEIGHTS AS PER PLAT
RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF
MACON COUNTY, ILLINOIS. SITUATED IN MACON COUNTY, ILLINOIS.

PIN# 17-12-36-127-007

WHEREAS, it appears said petition is signed by the owners of record of all land within such territory and by at least 51% of the electors residing therein, and that said territory is contiguous to the City and not within the corporate limits of any city, village or incorporated town or other municipality, and,

WHEREAS, notice of intention to take action for annexation has been given as required.

NOW THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That said petition and the request thereof be, and the same are hereby, approved.

Section 2. That said territory hereinabove described, along with all parts of public highways therein or next and adjacent thereto not heretofore annexed, if any, be, and the same are hereby, annexed to and are incorporated into the limits of the City of Decatur, Illinois, a municipal corporation.

Section 3. That a plat of said annexed premises is attached hereto as Exhibit B and hereby made a part hereof.

Section 4. That the City Clerk shall cause certified copies of this ordinance to be filed with the County Clerk and recorded by the Recorder of Deeds of Macon County, Illinois.

PRESENTED, PASSED, APPROVED AND RECORDED this 19th day of May 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

MICHAEL D REED

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 2976 South Wheatland Road, and legally described as follows:

LOT TWENTY (20) BLOCK TWO (2) OF LAKELAND HEIGHTS AS PER PLAT RECORDED IN BOOK 982 PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS, SITUATED IN MACON COUNTY, ILLINOIS.

PIN # 17-12-36-127-007

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

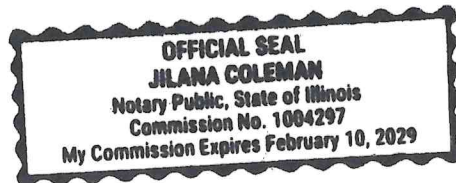
STREET ADDRESS, CITY, STATE

[Signature]

MICHAEL REED

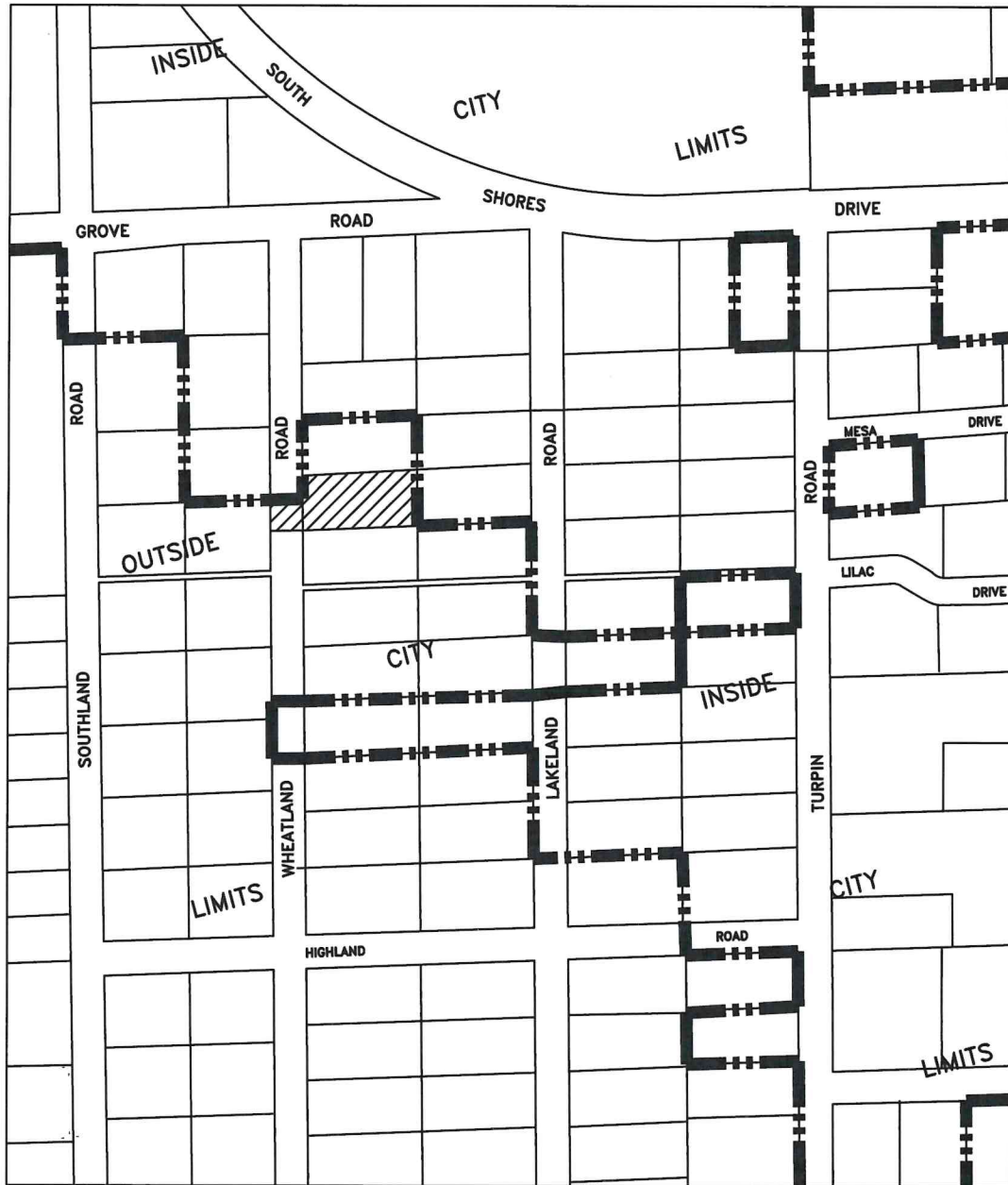
2976 S WHEATLAND RD, DECATUR, IL

Signed and sworn to before me this 24th day of April, 2025

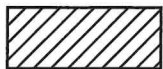


Jilana Coleman
Notary Public

(Rev. 12/2014)



PLAT OF TERRITORY ANNEXED TO THE CITY OF DECATUR, ILLINOIS
2976 S. WHEATLAND ROAD



indicates territory annexed



indicates existing corporate limits

0.47± acres

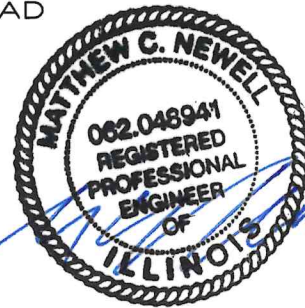
AREA 0.00075± sq. miles

60± lin. ft. of public road

SOUTH WHEATLAND township



N.T.S.



All dimensions shown hereon are dimensions of record.
The annexation plat has been prepared from data in
public records and legal descriptions provided by the
petitioner. It is not the result of a survey performed on
the ground.

DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

Exhibit B

Director of Public Works - DECATUR, ILLINOIS
ILLINOIS PROFESSIONAL ENGINEER #062-048941
LICENSE EXPIRES NOV. 30, 2024

ORDINANCE NO: _____

DATE: _____

**Council Memo
Public Works Department
No. 2025-55**

DATE: 5/19/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works

SUBJECT:
Ordinance Annexing Territory 3049 South Wheatland Road

SUMMARY RECOMMENDATION: Staff recommends that the following Ordinance annexing territory 3049 South Wheatland Road be approved.

BACKGROUND:
The subject property is being annexed due to a water service agreement.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

STAFF REFERENCE: Matt Newell, Public Works Director and Tara Bachstein, Public Works Office Manager. Matt Newell will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS:

ATTACHMENTS:

1. 2025-55 Ordinance Annexing Territory 3049 South Wheatland Road

ORDINANCE NO. _____

**ORDINANCE ANNEXING TERRITORY
3049 SOUTH WHEATLAND ROAD**

WHEREAS, there having been filed with the City Clerk, and by said Clerk presented to the Council herewith and attached as Exhibit A, the petition under oath of Danielle C. Cole, requesting that there be annexed to the City territory described as:

LOT SEVEN (7) IN BLOCK THREE (3) OF LAKELAND HEIGHTS, AS PER PLAT
RECORDED IN BOOK 982, PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF
MACON COUNTY, ILLINOIS.

PIN# 17-12-36-126-016

WHEREAS, it appears said petition is signed by the owners of record of all land within such territory and by at least 51% of the electors residing therein, and that said territory is contiguous to the City and not within the corporate limits of any city, village or incorporated town or other municipality, and,

WHEREAS, notice of intention to take action for annexation has been given as required.

NOW THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY
OF DECATUR, ILLINOIS:

Section 1. That said petition and the request thereof be, and the same are hereby, approved.

Section 2. That said territory hereinabove described, along with all parts of public highways therein or next and adjacent thereto not heretofore annexed, if any, be, and the same are hereby, annexed to and are incorporated into the limits of the City of Decatur, Illinois, a municipal corporation.

Section 3. That a plat of said annexed premises is attached hereto as Exhibit B and hereby made a part hereof.

Section 4. That the City Clerk shall cause certified copies of this ordinance to be filed with the County Clerk and recorded by the Recorder of Deeds of Macon County, Illinois.

PRESENTED, PASSED, APPROVED AND RECORDED this 19th day of May 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK

PETITION FOR ANNEXATION

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

The undersigned, under oath, respectfully represents as follows:

1. That he/she is an owner of record, or an elector (person registered to vote) residing therein, of all the property herein described.
2. That at least 51% of the electors (person(s) registered to vote) who reside on the property herein described have signed and do join in the petition.
3. That the property herein described is not within the corporate limits of any municipality.
4. That the property herein described is contiguous (adjacent) to the City of Decatur.
5. That only the following listed adult person(s) (over 18 years of age) reside in the property to be annexed. (Please list the name of each adult person residing in the property to be annexed, including middle initial.) _____

Danielle C. Cole

6. That the petitioner(s) request(s) that the City of Decatur, annex the property commonly described as 3049 South Wheatland Road, and legally described as follows:

LOT SEVEN (7) IN BLOCK THREE (3) OF LAKELAND HEIGHTS, AS PER PLAT RECORDED IN BOOK 982, PAGE 36 OF THE RECORDS IN THE RECORDER'S OFFICE OF MACON COUNTY, ILLINOIS.

PIN # 17-12-36-126-016

WHEREFORE, petitioner(s) request(s) the above described property be annexed to the City of Decatur, in accordance with the Statutes in such case made and provided.

SIGNATURE

PRINTED NAME

STREET ADDRESS, CITY, STATE

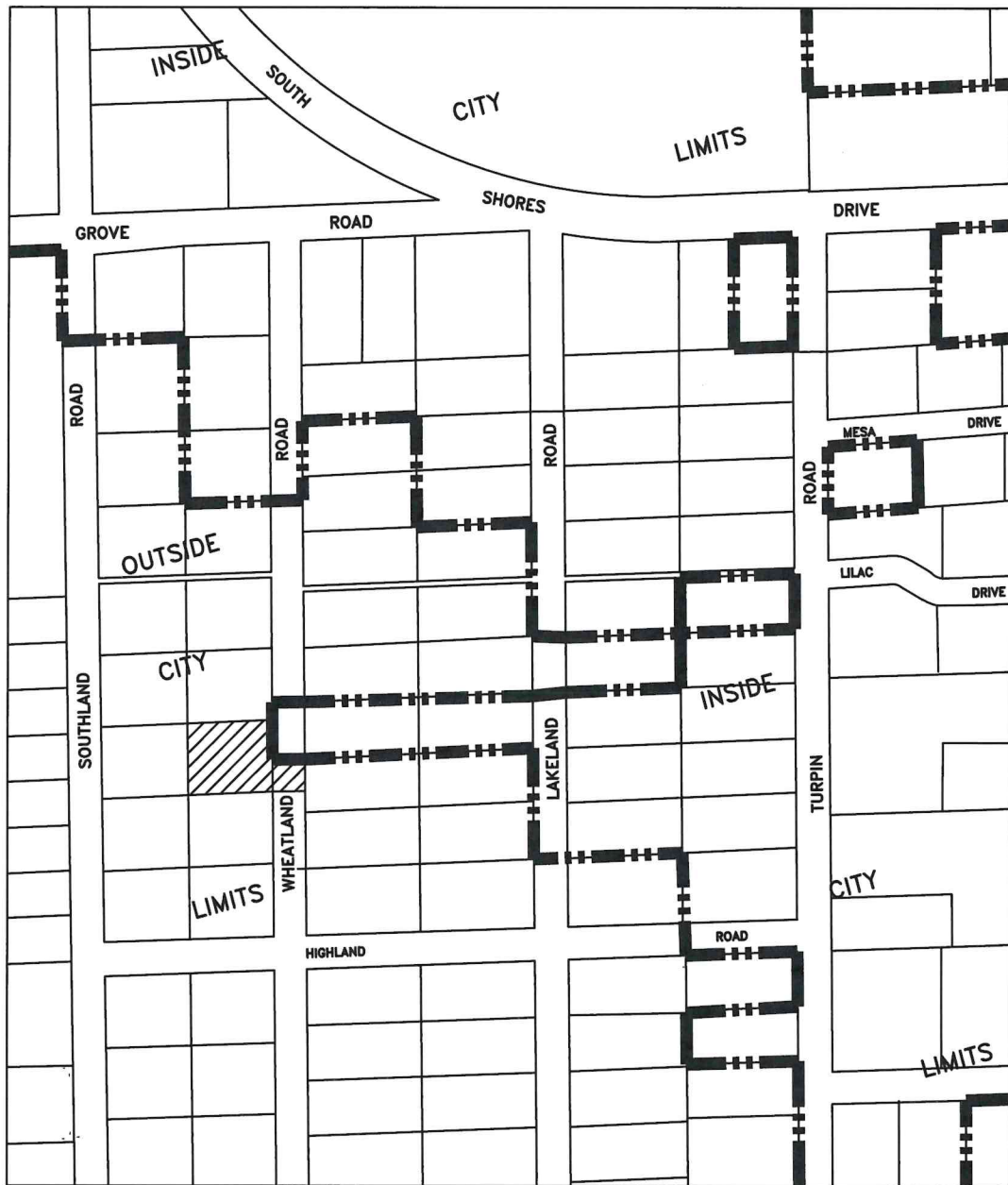
Danielle Cole Danielle Cole 3049 S Wheatland Rd
Decatur IL

Signed and sworn to before me this 30th day of April, 2025

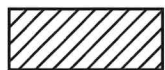


[Signature]
Notary Public

(Rev. 12/2014)



PLAT OF TERRITORY ANNEXED TO THE CITY OF DECATUR, ILLINOIS
3049 S. WHEATLAND ROAD



indicates territory annexed



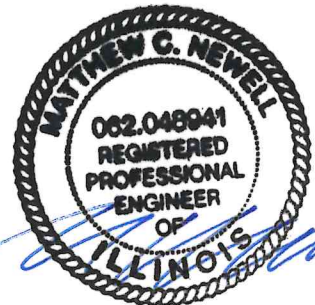
indicates existing corporate limits

0.45± acres

AREA 0.00075± sq. miles

60± lin. ft. of public road

SOUTH WHEATLAND township



All dimensions shown hereon are dimensions of record.
The annexation plat has been prepared from data in
public records and legal descriptions provided by the
petitioner. It is not the result of a survey performed on
the ground.

Director of Public Works - DECATUR, ILLINOIS
ILLINOIS PROFESSIONAL ENGINEER #062-048941
LICENSE EXPIRES NOV. 30, 2024

ORDINANCE NO: _____

DATE: _____

DEPARTMENT OF PUBLIC WORKS
ENGINEERING DIVISION

Exhibit B

**COUNCIL MEMO
OFFICE OF THE MAYOR
No. 2025-04**

DATE: May 12, 2025

TO: City Council Members

FROM: Honorable Mayor Julie Moore Wolfe
Kim Althoff, City Clerk

SUBJECT: Resolution Approving Appointment – Electrical Commission

Council is asked to pass the proposed Resolution approving the appointment of Kyle Nave to the Electrical Commission.

TO THE COUNCIL OF THE CITY
OF DECATUR, ILLINOIS:

Consent of the Council is hereby requested for the appointment by the Mayor of the following named as a member of the board or commission set opposite his respective name, to serve a term expiring upon the date set opposite his respective name or until his respective successor is appointed and qualified:

Kyle Nave

Electrical Commission

12/1/2027

DATED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

RESOLUTION NO. R2025-_____
RESOLUTION APPROVING APPOINTMENT

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That consent of the Council be, and it is hereby, given to the appointment by the Mayor of the person aforesaid as by said Mayor requested, which said request be, and it is hereby, received, placed on file and approved.

PRESENTED AND ADOPTED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

ATTEST:

City Clerk

TO THE COUNCIL OF THE CITY
OF DECATUR, ILLINOIS:

Having received your consent, I hereby appoint the named in the foregoing request by you approved as therein requested.

DATED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

Council Memo
Finance Department
No. 2025-5

DATE: May 19, 2025

TO: Honorable Mayor Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Ruby James, City Treasurer & Chief Financial Officer

SUBJECT: Resolution Accepting a Proposal for Health Insurance Brokerage Services from First Mid Insurance Group

SUMMARY RECOMMENDATION:

City Administration recommends to City Council the Resolution to accept a proposal for Health Insurance Brokerage Services from First Mid Insurance Group using Rick Semonis as the City's agent.

BACKGROUND:

Rick Semonis has served as the City's benefits' advisor for 10 years. Mr. Semonis currently is employed by First Mid Insurance Group. The City is very pleased with the services that Mr. Semonis has provided over the years. The City receives recommendations on changes to the medical plans, changes in the market, solicits bids from vendors on behalf of the City, and resolves issues with vendors on behalf of employees.

First Mid Insurance Group is proposing no increase in fees for the first year (\$48,244) taking effect on June 1, 2025 and ending on May 31, 2026. They are also proposing a 2.5% increase equal to \$49,450 annually, for the second year taking effect on June 1, 2026 and ending on May 31, 2027.

POTENTIAL OBJECTION:

None

INPUT FROM OTHER SOURCES:

Rick Semonis, First Mid Insurance Group

STAFF REFERENCES:

Ruby James, City Treasurer & Chief Financial Officer
Brian Hastings, Risk Manager

BUDGET/TIME IMPLICATIONS:

No increase in first year would keep budget flat for the 2025 fiscal year and have a minimal increase in the second year for the 2026 and 2027 fiscal year budgets.

RESOLUTION NO. 2025_____

**RESOLUTION ACCEPTING A PROPOSAL FOR HEALTH INSURANCE
BROKERAGE SERVICES FORM FIRST MID INSURANCE GROUP**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:

Section 1. That the City Manager or his designee be, and he is hereby, authorized and directed to execute on behalf of the City, a proposal with First Mid Insurance Group for health insurance brokerage services for the City of Decatur from June 1, 2025 through May 31, 2027.

PRESENTED and ADOPTED this 19th day of May, 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

CITY CLERK

Proposal for Health Insurance Brokerage Services

Presented to



City of Decatur

April 22nd, 2025

Rick Semonis, CLU
First Mid Insurance Group
309-253-2527
rsemonis@firstmid.com

FIRM BACKGROUND & EXPERIENCE

Organization, Size, Structure, and Areas of Practice

First Mid Insurance Group, Inc. (FMIG) is an independent insurance consultant and broker with nearly 120 years of experience in Illinois. We offer a wide range of Employee Benefit options available in the State, tailored to meet the specific needs of each customer. Our extensive experience spans school districts, municipalities, governmental and manufacturing accounts. This includes navigating union contract concerns related to benefits while providing clear, valuable, and transparent services.

FMIG is the sixth-largest bank-owned insurance broker in the United States and one of the largest and most well-recognized agencies in the Midwest. Our national accolades include Big I/Reagan Consulting's Best Agencies in the Nation (multiple years), and MarshBerry's 2022 Regional MAX Performer award for the Midwest (the first time awarded to a bank-owned agency). While our size and accolades highlight our capabilities, we maintain a small business mindset, emphasizing strong relationships and prioritizing exceptional customer service.

FMIG is a wholly owned subsidiary of First Mid Bancshares, Inc. (NASDAQ: FMBH), which also owns First Mid Bank and Trust, N.A., First Mid Wealth Management Co., Inc., and First Mid Captive, Inc. First Mid Bank and Trust has a local presence in Peoria, supporting the community both financially and through its commitment to local development. FMIG collaborates closely with our bank affiliate to ensure comprehensive risk management across the entire enterprise, helping customers fully understand and address their exposures.

With over 110 professionals, FMIG brings hundreds of years of collective experience in a variety of industries. We specialize in managing employee benefits and senior solutions, including Medicare coverage and asset protection as well. FMIG has offices in several Illinois cities, including Macomb, Peoria, Bloomington/Normal, Mattoon, and Rockford, as well as in Missouri, including the St. Louis/Metro East area, Jefferson City, and Columbia.

FMIG serves a diverse client base, from small businesses to large companies with revenues up to \$1 billion, and employee groups ranging from 2 to 2,000. We manage both self-insured and fully insured health plans, also including related services such as HRAs, HSAs, FSAs, PBM sourcing, and captive arrangements. We utilize a range of services to optimize benefit design, ensuring the best value and competitive pricing while enhancing employee engagement and managing costs effectively.

Our Products, Services, and Experience

FMIG distinguishes itself through its team-based, consultative risk management advising approach. We help larger commercial clients with loss control and risk management while placing coverages with top-tier insurance carriers. We focus on fully understanding how our clients' exposures evolve over time and pride ourselves on delivering the best risk-managed solutions at a competitive value.

In addition to employee benefits and health insurance, FMIG provides property and casualty coverage, including personal (home, auto, life, health) and commercial (property, liability, directors and officers, professional liability, cyber, and workers' compensation) insurance. We work directly with nearly every major national and regional insurance carrier, and have established relationships with top carriers, brokers, and third-party administrators to offer a CITY OF DECATUR. Our services are flexible, working as both an agent and advisor, or independently with third parties, to meet the unique needs of our clients.

We view ourselves as an extension of your organization, not just a vendor, and focus on providing exceptional service that meets the needs of both CITY OF DECATUR and its employees, including offering education and guidance at the member level.

SERVICES

Pursuant to our discussion, please consider this document as an extension of our original *Letter of Understanding* dated April 13, 2015, for the services provided to the City of Decatur by First Mid Insurance Group, Inc. Our services will include but not be limited to the following as per the Request for Proposal "Scope of Services":

- ❖ Initial meeting to discuss the goals of the City of Decatur and philosophy surrounding your employee benefits
- ❖ Review of current benefit structure
- ❖ Collection and review of paid claim data
- ❖ Compile and present a full claims analysis to the City of Decatur. This includes, but is not limited to the following information:
 - Cost per employee with comparisons to national data;
 - Health care utilization information (paid claim dollars by inpatient services, outpatient services, prescription drugs, physician office visits, routine services, chiropractic services, therapies, etc);
 - Claims by diagnosis (categories derived by ICD-9 codes to target illnesses within your member population);
 - Eligibility demographics; and
 - Prescription drug analysis.

- ❖ Analyze current plan of benefits for recommendation of changes relative to cost containment, industry norms, wellness initiatives and areas of importance to the City of Decatur
- ❖ Ongoing administrative functions;
 - Quarterly reporting with claims analysis to identify key issues and trends
 - Employee claims issue resolution as needed
 - Employee education meetings as needed
 - Online Administration – Employee Navigator
- ❖ Annual and Periodic Reporting
 - Provide year-end review on the performance of the group self-insurance plan including summary of plan costs, costs per plan, benefits paid per type of service, etc and include discussion of trends of the plans
 - Provide as agreed upon periodic financial review of the group self-insurance including actual vs. budget, aggregate and stop loss review, utilization review, contributions by employer, employee and retiree, and projected costs
- ❖ Communications and Assistance
 - Attend regular and special meetings (some with as little as 2 days notice) as requested including City Council Meetings, contract negotiations, and with City staff
 - Provide customer service to staff, employees and retirees to resolve provider issues including billing, claims and vendor service
 - Recommend and assist City staff in developing improved communications with employees and retirees
 - Assist or conduct employee educational meetings on benefit coverage and trends including providing benefit information to employees and retirees
 - Assist with regular, open and new employee enrollment process including attending employee meetings, developing enrollment materials and verifying enrollment accuracy
- ❖ Compliance & Resources
 - Evaluate and review plan designs to assist and ensure plans are in compliance to state and federal regulations
 - Review and evaluate benefit plan documents, summary plan descriptions, contacts, required communications to employees and regulatory agencies as requested
 - Provide samples of suggested language for required communications to employees and regulatory agencies
 - Conduct periodic meetings and provide materials discussing practical implementation of the Patient Protection Affordable Care Act and related State of Illinois requirements
 - Assist, review and evaluate compliance procedures for other programs such as COBRA and HIPAA
 - Access to Zywave Client Portal including HR Hotline

❖ Marketing and Selection

- Develop strategy to identify goals for the solicitation and selection of TPA, stop-loss insurance and related products and services
- Solicit qualified TPA's and represent the City in negotiations on issues related to costs, service, and contract terms and conditions
- Analyze and compare proposals for cost competitiveness, compliance to City needs, and value
- Evaluate proposals for service responsiveness, capabilities and performance record
- Develop recommendations to City that includes complete analysis for each proposal and identification of variations or differences in the proposals
- Recommendation will include complete discussion of why the recommended TPA and stop-loss insurance is the best value for the City
- After City approval of TPA and related products, complete everything necessary to ensure smooth transition to new benefit period

❖ Planning and Strategies

- Provide ongoing analysis of plan designs, cost containment strategies and cost sharing alternatives
- Review plan costs trends and develop strategies to minimize impact of future requirements of regulations
- Review and provide impact of current wellness programs
- Outline and describe additional wellness initiatives and assist with the development and implementation of the wellness programs

The intent of this Letter of Understanding is that of a working document for the Scope of Services requested. It will vary periodically as mutually agreed based on the needs of the City of Decatur benefit plans at the time.

The effective date of this extension will be an annual option of the City of Decatur beginning June 1, 2025, and ending May 30, 2027, as provided in our response to the original Request for Proposal issued by the City of Decatur and accepted by the City April 22, 2015. First Mid Insurance Group, Inc. will continue services for the current annual agreed fee of \$48,244 effective June 1st, 2024, with no increase beginning June 1st, 2025. A modest fee increase of 2.5% will take effect June 1st, 2026, if the option year is elected.

Our fees are payable in quarterly installments of \$12,061.00 at the beginning of each quarter for the option year June 1, 2025, through May 30, 2026. It is further noted the medical insurance coverage is purchased for the City of Decatur from BCBS net of commission.

Our consulting fee for this project includes not only my time, but the time and experience of our entire staff. Laura Sotelo, supervised by Stephanie Jackson, will be the dedicated Account Executives that will coordinate all aspects of this project.

I am confident you will find our services of value and look forward to a long-term partnership with you and the City of Decatur. Please execute this Letter of Understanding with your signature below.

Sincerely,



Rick Semonis, CLU

City Manager, City of Decatur Illinois

LEGAL & COMPLIANCE

FMIG is authorized to operate in the State of Illinois and maintains an active Illinois Insurance License (see included documentation).

Professional Liability/Errors & Omissions Insurance Coverage

FMIG carries \$10,000,000 in Errors & Omissions coverage.

Policy Type: Professional Liability/Errors & Omissions

Company: Swiss Re

Effective Dates: 11/01/2024 – 11/01/2025

Policy Number: WED4IL005362118

Limits of Liability: \$1,000,000 per Occurrence
\$1,000,000 Aggregate

Policy Type: Excess Liability (Limits in Addition to Above)

Company: Cincinnati Insurance Company

Effective Dates: 11/01/2024 – 11/01/2025

Policy Number: EXS0040104

Limits of Liability: \$9,000,000 per Occurrence
\$9,000,000 Aggregate

SUMMARY

First Mid Insurance Group is dedicated to partnering with GPMTD to offer tailored insurance advice and solutions through a comprehensive risk management approach. We understand the unique challenges faced by nonprofit organizations and are committed to helping secure the right coverage at a fair price. FMIG is continually investing in people and resources to ensure exceptional service for our clients.

With extensive experience working with public school districts, First Mid Insurance Group has the knowledge and expertise to guide GPMTD in optimizing plan performance and implementing cost containment strategies.

We are committed to fostering a long-term relationship with GPMTD and its staff, providing ongoing, comprehensive advice and solutions.

ECONOMIC AND COMMUNITY DEVELOPMENT DEPARTMENT
No. 25-09

May 19, 2025

TO: Honorable Mayor Julie Moore Wolfe and City Council

FROM: Tim Gleason, City Manager
Lacie Elzy, Acting Economic and Community Development Director
Michael Snearly, Neighborhood Inspections Manager

SUBJECT: Resolution Authorizing Action Regarding Unsafe Structures

SUMMARY RECOMMENDATION: This is the second step, after the posting of a structure as unfit, which initiates the demolition process. City staff recommends approval.

BACKGROUND: This is the beginning of the process seeking court-ordered demolition of seven (7) unsafe and abandoned structures throughout the community.

POTENTIAL OBJECTIONS: No known objections to this resolution.

INPUT FROM OTHER SOURCES: Michael Snearly, Neighborhood Inspections Manager.

BUDGET/TIME IMPLICATIONS: None

STAFF REFERENCE: Any additional questions may be forwarded to Michael Snearly at 217-450-2347 or msnearly@decaturil.gov.

RESOLUTION NO. R _____

RESOLUTION AUTHORIZING ACTION REGARDING UNSAFE STRUCTURES

529 E. Garfield

739 W. Hazel

1046 E. Main

424 S. Oakland

1824 Richmond Ct.

4350 Sheila Ct.

658 E. Wood

WHEREAS, the Council of the City of Decatur, Illinois, has found and does hereby find that certain structures within the City located on premises at the addresses set forth above, are dangerous and unsafe, or are uncompleted or abandoned; and

WHEREAS, it is in the best interest of the general public health, safety and welfare that said structures be repaired or demolished.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That the officers and employees of the City be, and they are hereby, authorized and directed to give such notice and to take such actions as may be provided by law, including application for order of court, to cause said structures to be put in safe condition or, if not so repaired to be demolished.

PRESENTED and ADOPTED this 19th day of May, 2025.

Julie Moore Wolfe, Mayor

ATTEST: _____
Kim Althoff, City Clerk

Council Memo May 19, 2025

Resolution Authorizing Actions Regarding Unsafe Structures

529 E. Garfield This house was posted as Unfit for Human Habitation in September of 2023. In November of 2024, the house was involved in a fire severely damaging the structure.

739 W. Hazel This house was posted as Unfit for Human Habitation in March of 2024 due to severe fire damage.

424 S. Oakland This house was posted as Unfit for Human Habitation in February of 2025 due to severe fire damage.

1824 Richmond Ct. This house was posted as Unfit for Human Habitation in February of 2025 due to severe fire damage.

4350 Sheila Ct. This house was posted as Unfit for Human Habitation in March of 2025 due to severe fire damage.

658 E. Wood This house was posted as Unfit for Human Habitation in March of 2025 due to damage from a fire. In May of 2025 this house experienced another fire and the structure is severely damaged.

ECONOMIC AND COMMUNITY DEVELOPMENT MEMORANDUM
No. 25-08

May 09, 2025

TO: Honorable Mayor Julie Moore Wolfe and City Council

FROM: **Tim Gleason**, City Manager
Lacie Elzy, Interim Director of Economic & Community Development

SUBJECT: Rezoning Property from R-3 Single Family Residence District to PD Planned Development District – 1077 West Grand Avenue

SUMMARY RECOMMENDATION: Staff recommends approval of the Ordinance rezoning the property to PD Planned Development District with the following conditions:

1. Final site, landscaping and lighting plans shall be submitted to and approved by the Economic and Community Development Department, Public Works Department and Fire Department prior to building permits being released.
2. The site will be developed in accordance with the approved Site Plan.
3. The location of the refuse disposable areas shall be shown on the site plan as well as screened in accordance with Section XXVIII.E.2.c of the City's Zoning Ordinance.
4. All signage shall meet the requirements of Section XXVI.F of the City's Zoning Ordinance.

The City Plan Commission voted 5-0 to recommend approval of the petition at the May 01, 2025 meeting. The minutes of the meeting are attached.

BACKGROUND: The petitioner proposes to rezone the subject site from R-3 Single-Family Residence District to PD Planned Development District to facilitate the redevelopment of the historic Garfield School building. The project includes the creation of 32 dwelling units within the existing structure and the construction of a new three-story addition that will provide 31 additional dwelling units for multi-family housing.

The historic rehabilitation and adaptive reuse of the Garfield School will create 32 apartments within the existing building. Additionally, the newly constructed three-story addition will provide 31 apartments, offering a mix of studio, one-bedroom, and two-bedroom units.

The development will feature an on-site management office, community space for resident activities, common lounges, and other shared amenities. The target market for these apartments is seniors aged 55 and older within the Decatur community. For further details, please refer to the attached Plan Commission staff report.

POTENTIAL OBJECTION: There were no objectors present at the Plan Commission meeting.

INPUT FROM OTHER SOURCES: The proposed PD Site Plan has been reviewed and approved by Planning and Public Works Staff.

STAFF REFERENCE: Any additional questions may be forwarded to Lacie Elzy (lelzy@decaturil.gov).

BUDGET/TIME IMPLICATIONS: N/A

ORDINANCE NO. _____

**ORDINANCE REZONING PROPERTY
FROM R-3 SINGLE FAMILY RESIDENCE DISTRICT
TO PD PLANNED DEVELOPMENT DISTRICT
- 1077 WEST GRAND AVENUE -**

WHEREAS, on the 1st day of May 2025, upon due notice, the Decatur City Plan Commission held a public hearing upon the petition of GARFIELD SCHOOL ASSOCIATES, LP, to rezone premises legally described as:

Lots Three (3) and Four (4) of the West Half (W ½) of the Southwest Quarter (SW ¼) of Section 10, Township 16 North, Range 2 East of the Third Principal Meridan, EXCEPT the North 30 feet for Street, and EXCEPT the West 30 feet for Street; a tract measuring 661.7 feet x 610.83 feet. Situated in Macon County, Illinois.

Permanent I.D. No. 04-12-10-301-001

from R-3 Single Family Residence District to PD Planned Development District; and,

WHEREAS, the Decatur City Plan Commission did report its findings and did recommend that said Planned Development District as requested be authorized.

NOW, THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That the report and recommendation of the Decatur City Plan Commission be, and the same is hereby, received, placed on file and approved.

Section 2. That upon compliance with the conditions described herein, and in the site plan attached hereto and hereby made a part hereof as Exhibit A, said herein described premises be,

and they are hereby, rezoned from R-3 Single Family Residence District to PD Planned Development District.

1. Final site, landscaping and lighting plans shall be submitted to and approved by the Economic and Community Development Department, Public Works Department and Fire Department prior to building permits being released.
2. The location of the refuse disposable areas shall be shown on the site plan as well as screened in accordance with Section XXVIII.E.2.c of the City's Zoning Ordinance.
3. All signage shall meet the requirements of Section XXVI.F of the City's Zoning Ordinance.

Section 3. That the Districts hereinabove mentioned are those districts set forth and defined in Ordinance No. 3512 of the City of Decatur, Illinois, commonly known as the Zoning Ordinance, and all the provisions, regulations, restrictions and requirements therein set forth shall apply to the premises described herein.

Section 4. That the zoning of said premises as set out herein shall be shown and verified on the Zoning District Map as in such Ordinance No. 3512 provided and said Districts be, and they are hereby, amended and changed as herein set forth.

PRESENTED, PASSED, APPROVED AND RECORDED this 19th day of May 2025.

JULIE MOORE WOLFE, MAYOR

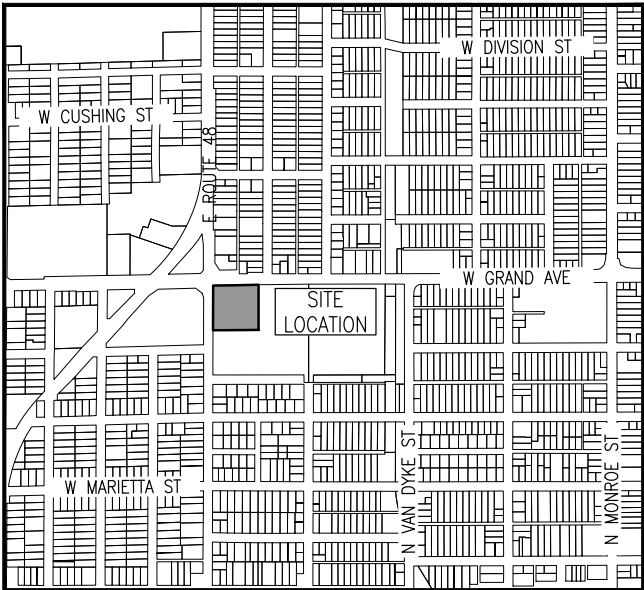
ATTEST:

CITY CLERK

GARFIELD SCHOOL APARTMENTS
PLANNED DEVELOPMENT

1077 W GRAND AVENUE
DECATUR, ILLINOIS

Exhibit A



PROJECT LOCATION
NOT TO SCALE

ENGINEER / LAND SURVEYOR

THOUVENOT, WADE & MOERCHEN, INC.
4940 OLD COLLINSVILLE ROAD
SWANSEA, ILLINOIS 62226
PHONE: 618-624-4488
CLIENT MANAGER: MARSHA MALLER, P.E.
PROJECT MANAGER: CHRIS KUESTER, P.E.

OWNER'S NAME

BYWATER DEVELOPMENT GROUP, LLC
315 LEMAY FERRY ROAD
ST. LOUIS, MISSOURI 63125
CONTACT: AARON BURNETT
PHONE: 314-304-2440



CONSULTING ENGINEERING
GEOSPATIAL SERVICES

ILLINOIS	SWANSEA COLUMBIA GLEN CARBON PEORIA DECATUR
MISSOURI	ST. CHARLES ST. LOUIS COLUMBIA
TENNESSEE	NASHVILLE CHATTANOOGA ATHENS

THOUVENOT, WADE
& MOERCHEN, INC.

SWANSEA OFFICE
4940 OLD COLLINSVILLE RD.
SWANSEA, ILLINOIS 62226-2025
TEL (618) 624-4488
WWW.TWM-INC.COM

PROF. LICENSE	NUMBER
IL. PROF. DESIGN FIRM	184-001220
IL. PROF. ENGR. CORP.	62-035370
IL. PROF. STR. ENGR. CORP.	81-005202
IL. PROF. LAND SURV. CORP.	048-000029
KS. PROF. ENGR. FACILITY	E-3256
MO. PROF. ENGR. CORP.	001528
MO. LAND SURVEYING CORP.	000346
TN. PROF. ENGR. FIRM	8974

SEAL



SIGNATURE:
DATE SIGNED:
LICENSE EXPIRATION:

PLANNED DEVELOPMENT ZONING
REVIEW COMMENTS - 3/25/25

REV.	DATE	DESCRIPTION
△		
△		
△		
△		
△		

DRAWN BY:
DESIGNED BY:
CHECKED BY:
APPROVED BY:
PROJECT NO: D01241179

PROJECT:

GARFIELD SCHOOL APARTMENTS
1077 W GRAND AVENUE
CITY OF DECATUR
MACON COUNTY, ILLINOIS

PLANNED DEVELOPMENT

TITLE:

COVER SHEET
AND GENERAL NOTES

C0.0

PROJECT CRITERIA

PRIOR TO COMMENCEMENT OF ANY WORK, OR ORDERING ANY MATERIALS, THE CONTRACTOR SHALL REVIEW ALL PLANS, SPECIFICATIONS, AND THE PROJECT SITE(S). THE CONTRACTOR SHALL BE RESPONSIBLE FOR NOTIFYING THE OWNER AND ENGINEER WHO PREPARED THE PLANS OF ANY DISCREPANCIES THAT MAY REQUIRE MODIFICATION TO THESE PLANS OR OF ANY FIELD CONFLICTS.

SHOULD IT APPEAR THAT THE WORK TO BE PERFORMED OR ANY MATTER RELATIVE THERETO IS NOT SUFFICIENTLY DETAILED OR EXPLAINED ON THE PLANS, THE CONTRACTOR SHALL CONTACT THE ENGINEER FOR SUCH FURTHER EXPLANATIONS AS MAY BE NECESSARY PRIOR TO COMMENCING WORK.

THESE PLANS AND SPECIFICATIONS ARE SUBJECT TO MODIFICATIONS DURING CONSTRUCTION WHEN CONDITIONS DEVELOP THAT WERE NOT APPARENT DURING THE DESIGN OF THE PLANS AND SPECIFICATIONS. ALL MODIFICATIONS MUST BE APPROVED BY ALL PERTINENT AGENCIES HAVING JURISDICTION OVER THIS PROJECT PRIOR TO CONSTRUCTION AN/OR IMPLEMENTATION OF PROPOSED CHANGES.

IN THE EVENT OF ANY DISCREPANCY BETWEEN ANY DRAWING OR ANY DRAWING AND SPECIFICATION AND FIGURES WRITTEN THEREON, THE CONTRACTOR SHALL NOTIFY ENGINEER FOR WRITTEN CLARIFICATION OF THE DISCREPANCY PRIOR TO COMMENCING THE WORK IN QUESTION. ONLY THOSE DIMENSIONS SHOWN ON THE DRAWINGS SHALL BE UTILIZED FOR DETERMINATION OF LOCATION AND SIZES OF PROPOSED IMPROVEMENTS. DO NOT SCALE DRAWINGS.

CONTRACTOR SAFETY RESPONSIBILITIES

THE CONTRACTOR AGREES THAT IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, THE CONTRACTOR WILL BE REQUIRED TO ASSUME SOLE AND COMPLETE RESPONSIBILITY FOR PROJECT SITE(S) CONDITIONS DURING THE COURSE OF CONSTRUCTION OF THE PROJECT, INCLUDING SAFETY OF ALL PERSONS AND PROPERTY. THIS REQUIREMENT SHALL BE MADE TO APPLY CONTINUOUSLY AND SHALL NOT BE LIMITED TO NORMAL WORKING HOURS. THE CONTRACTOR FURTHER AGREES TO DEFEND, INDEMNIFY AND HOLD THE OWNER AND DESIGN PROFESSIONAL HARMLESS OF ANY AND ALL LIABILITY, REAL, OR ALLEGED IN CONNECTION WITH THE PERFORMANCE OF WORK ON THIS PROJECT.

TWM, INC. SHALL NOT BE RESPONSIBLE FOR OR HAVE CONTROL OVER CONSTRUCTION MEANS, METHODS, TECHNIQUES, SEQUENCES OR PROCEDURES IN CONNECTION WITH THE WORK.

CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR PROVIDING AND INSTALLING ANY AND ALL TRAFFIC BARRICADES, MARKERS, SIGNS, FLAGMEN, TRAFFIC POLICE, AND/OR OTHER FACILITIES AS MAY BE REQUIRED BY THE VARIOUS JURISDICTIONS HAVING AUTHORITY OVER THIS PROJECT TO PROTECT THE GENERAL PUBLIC. SIGNS AND PROTECTIVE DEVICES SHALL CONFORM TO THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES FOR STREETS AND HIGHWAYS. THE CONTRACTOR SHALL HAVE THE RESPONSIBILITY TO NOTIFY THE STATE AND LOCAL POLICE, EMERGENCY SERVICE AGENCIES, AMBULANCE SERVICES, AND FIRE DEPARTMENTS OF ANY PROPOSED TRAFFIC DIVERSIONS.

UTILITIES

ANY RELOCATION OF PUBLIC OR PRIVATE UTILITIES SHALL BE UNDERTAKEN IN ACCORDANCE WITH ALL REQUIREMENTS OF THE UTILITY COMPANY AND WITH REGARD TO THE REQUIRED FEES, BONDS, PERMITS, AGREEMENTS, WORKING CONDITIONS, SAFETY CERTIFICATIONS, ETC. OF SAID COMPANY OR JURISDICTION. THE CONTRACTOR SHALL NOTIFY ALL UTILITY COMPANIES AND JURISDICTIONS A MINIMUM OF 48 HOURS PRIOR TO COMMENCEMENT OF WORK TO ALLOW THE UTILITIES TO MARK THEIR SYSTEMS OR TO ALLOW THE PERTINENT JURISDICTIONS TIME TO COORDINATE THEIR STAFF, MATERIALS, AND EQUIPMENT TO CONDUCT INSPECTION.

ALL UTILITIES INCLUDING BUT NOT LIMITED TO FIRE HYDRANTS, VALVE PIT COVERS, VALVE BOXES, METER VAULTS, CURB STOP BOXES, FIRE OR POLICE CALL BOXES, TRAFFIC CONTROL SIGNALS OR OTHER UTILITY'S APPURTENANCES SHALL BE UN-OBSTRUCTED AND ACCESSIBLE DURING THE CONSTRUCTION PERIOD.

THE CONTRACTOR SHALL BE HELD RESPONSIBLE FOR ANY AND ALL DAMAGE TO EXISTING OR INSTALLED UTILITIES OR STRUCTURES DURING CONSTRUCTION. THE CONTRACTOR SHALL CONTACT THE APPROPRIATE UTILITY OR JURISDICTION TO ENSURE APPROPRIATE REPAIR IS MADE IN ACCORDANCE WITH THE UTILITY OR JURISDICTIONS REQUIREMENTS. CONTRACTOR SHALL TAKE ALL PRECAUTIONS TO PROTECT EXISTING UTILITIES.

UTILITIES AND APPURTENANCES TO REMAIN IN THEIR PRESENT LOCATION SHALL BE ADJUSTED TO GRADE.

UTILITY DISCLAIMER

THE TYPE, SIZE, AND LOCATION OF UTILITIES AS DELINEATED ON THESE DRAWINGS AND/OR CIVIL ENGINEERING DESIGN DOCUMENTS HAVE BEEN PLOTTED BY REVIEW OF AVAILABLE "AS-BUILT" OR RECORD DRAWINGS, FIELD SURVEY OF J.U.L.I.E. MARKED UTILITIES, OR FIELD SURVEY OF ABOVE-GROUND SURFACE UTILITY FEATURES. THE OWNER AND ENGINEER HAVE NOT UNDERTAKEN ANY EXPLORATORY INVESTIGATIONS TO CONFIRM OR VERIFY THE UTILITY LOCATION SHOWN ON THESE DOCUMENTS. THEREFORE, THE UTILITIES EXACT LOCATION, SIZE, TYPE, AND FUNCTION MUST BE CONSIDERED APPROXIMATE AND FIELD VERIFICATION OF UTILITIES BY THE CONTRACTOR MUST BE UNDERTAKEN.

THE OWNER AND ENGINEER FURTHER DO NOT WARRANT THAT ALL UTILITIES HAVE BEEN ILLUSTRATED ON THESE DOCUMENTS. THE CONTRACTOR IS SOLELY RESPONSIBLE FOR CONTACTING J.U.L.I.E. AND ALL NON-MEMBER J.U.L.I.E. UTILITIES THAT MAY BE AFFECTED BY CONSTRUCTION ACTIVITIES FOR FIELD VERIFICATION OF ALL UTILITIES ON THE SITE PRIOR TO CONSTRUCTION. IF THE CONTRACTOR DETERMINES THAT A SUBSTANTIAL DISCREPANCY EXISTS BETWEEN FIELD VERIFIED UTILITIES AND THOSE PRESENTED ON THESE PLANS, THE CONTRACTOR SHALL IMMEDIATELY NOTIFY THE ENGINEER FOR CLARIFICATION AND PROJECT DIRECTION.

TITLE / RIGHT-OF-WAY DISCLAIMER

TWM DOES NOT WARRANT THAT THESE DOCUMENTS CONTAIN COMPLETE INFORMATION REGARDING EASEMENTS, RESERVATIONS, RESTRICTIONS, RIGHT-OF-WAY BUILDING LINE SETBACKS AND OTHER ENCUMBRANCES. FOR COMPLETE INFORMATION, A CERTIFIED TITLE REPORT, OPINION, OR COMMITMENT FOR TITLE INSURANCE SHOULD BE OBTAINED AND THOROUGHLY REVIEWED.

F.E.M.A. CLASSIFICATION

FLOOD PLAIN MAP 17115C0301E, DATED JUNE 7, 2017 SHOWS THE PROPERTY AS ZONE X OUTSIDE THE 500-YEAR FLOODPLAIN.

GENERAL PROJECT SPECIFICATIONS

ALL WORK, INSTALLATION, PROCEDURES, MATERIALS, AND TESTING SHALL CONFORM TO THE FOLLOWING:

- STANDARD SPECIFICATIONS FOR WATER AND SEWER MAIN CONSTRUCTION IN ILLINOIS, LATEST EDITION
- RECOMMENDED STANDARDS FOR WATER WORKS, LATEST EDITION
- ILLINOIS RECOMMENDED STANDARDS FOR SEWAGE WORKS, LATEST EDITION
- ILLINOIS PLUMBING CODE, LATEST EDITION 77 IL. ADMINISTRATIVE CODE, PART 890
- STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, LATEST EDITION AND ALL SUPPLEMENTS
- IEPA, STANDARDS AND SPECIFICATIONS FOR SOIL EROSION AND SEDIMENT CONTROL, LATEST EDITION
- ILLINOIS URBAN MANUAL, LATEST EDITION
- FHWA - MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES
- ILLINOIS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES
- UNITED STATES DISABILITY ACT AND THE ILLINOIS ADA
- ALL STATE, MUNICIPAL, AND LOCAL UNITS OF GOVERNMENT REGULATIONS HAVING JURISDICTION OVER THE PROJECT

TO THE EXTENT IN WHICH ANY INCONSISTENCIES, OR DISCREPANCIES EXIST BETWEEN THE LISTED SPECIFICATION, STANDARD, CODES, OR GUIDELINES BY GOVERNING BODIES AND/OR THESE PLANS AND SPECIFICATIONS, THE MOST STRINGENT SPECIFICATION AND/OR STANDARD SHALL BE BINDING AND APPLICABLE.

THE CONTRACTOR IS RESPONSIBLE FOR CONFORMING TO ALL IEPA-NPDES STORM WATER PERMIT REQUIREMENTS FOR CONSTRUCTION SITE ACTIVITIES, AND THE STORM WATER POLLUTION PREVENTION PLAN FOR THE PROJECT SITE.

WHERE SECTION OR SUB-SECTION SURVEY MONUMENTS ARE ENCOUNTERED, THE CONTRACTOR SHALL PROTECT AND CAREFULLY PRESERVE ALL PROPERTY MARKERS AND MONUMENTS UNTIL THE OWNER AND AUTHORIZED SURVEYING AGENT HAVE WITNESSED OR OTHERWISE REFERENCED THEIR LOCATION.

ALL ABANDONED UNDERGROUND STRUCTURES ENCOUNTERED SHALL BE REMOVED TO SUFFICIENT DEPTH TO ENABLE THE PERTINENT UTILITIES TO BE CONSTRUCTED.

ALL ITEMS DESIGNATED FOR REMOVAL SHALL BE DISPOSED OF OFF-SITE BY THE CONTRACTOR IN COMPLIANCE WITH ALL CITY, STATE, AND FEDERAL ENVIRONMENTAL REGULATIONS. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO REMOVE FROM THE SITE ANY AND ALL CONSTRUCTION MATERIALS AND DEBRIS RESULTING FROM THE CONSTRUCTION OPERATIONS.

ALL WORK, MATERIALS, AND INSTALLATION SHALL NOT BE DEEMED SATISFACTORY UNTIL SUCH TIME THAT APPROVAL IS OBTAINED FROM THE AGENCY HAVING JURISDICTION OVER THE PROJECT.

THE CONTRACTOR SHALL PROCEED AT HIS OWN RISK IN PERFORMING ANY WORK PRIOR TO VERIFYING OR RECEIVING ALL NECESSARY PERMITS.

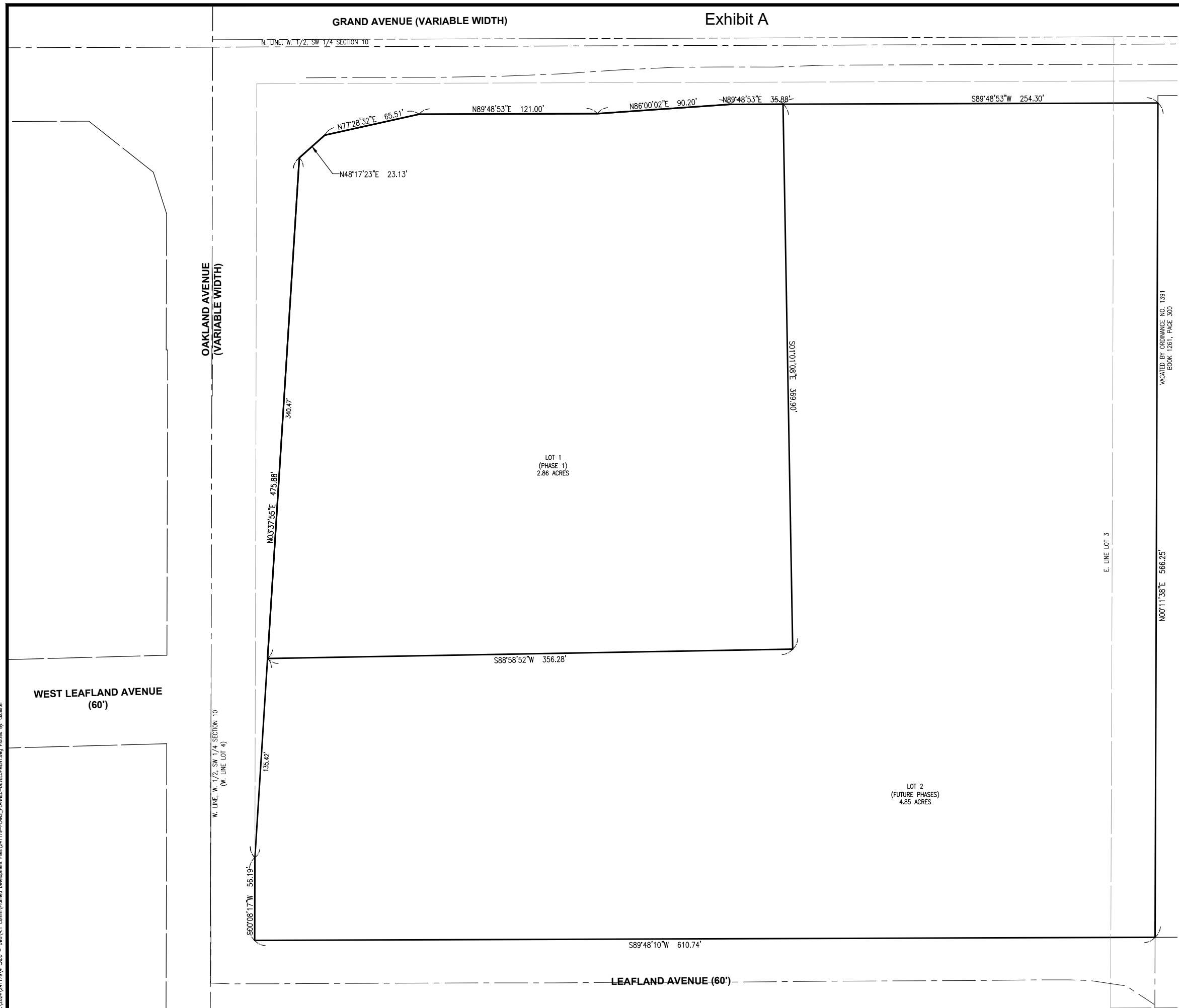
SITE ZONING -

EXISTING ZONING: R3-SINGLE FAMILY RESIDENCE
PROPOSED ZONING: PD-PLANNED DEVELOPMENT

NO.

DRAWING TITLE

- C0.0 COVER SHEET AND GENERAL NOTES
- C1.0 EXISTING TOPOGRAPHY AND BOUNDARY
- C1.1 PROPOSED LOT SPLIT
- C2.0 DEMOLITION PLAN
- C3.0 LOT 1 SITE PLAN
- C3.1 UTILITY PLAN
- C3.2 FIRE TRUCK TURNING MOVEMENTS



**THOUVENOT, WADE
& MOERCHEN, INC.**
SWANSEA OFFICE
4940 OLD COLLINSVILLE RD.
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62226-2025
TEL (618) 624-4488
WWW.TWM-INC.COM

PROF. LICENSE	NUMBER
CIVIL PROF. DESIGN FIRM	184-001220
CIVIL PROF. ENGR. CORP.	62-035370
CIVIL PROF. STR. ENGR. CORP.	81-005202
CIVIL PROF. LAND SURV. CORP.	048-000029
MKS. PROF. ENGR. FACILITY	E-3256
CIVIL PROF. ENGR. CORP.	001528
CIVIL LAND SURVEYING CORP.	000346
CIVIL PROF. ENGR. FIRM	8974

SEAL



SIGNATURE: _____

DATE SIGNED: _____

LICENSE EXPIRATION: _____

PLANNED DEVELOPMENT ZONING
REVIEW COMMENTS - 3/25/25

REV.	DATE	DESCRIPTION
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DRAWN BY:
DESIGNED BY:
CHECKED BY:
APPROVED BY:
PROJECT NO: D01241179

PROJECT:

GARFIELD SCHOOL APARTMENTS
1077 W GRAND AVENUE
CITY OF DECATUR
MACON COUNTY, ILLINOIS

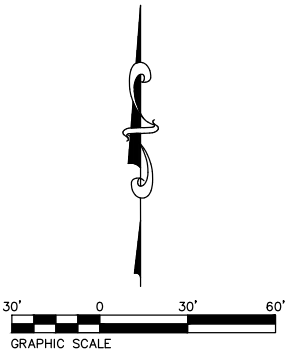
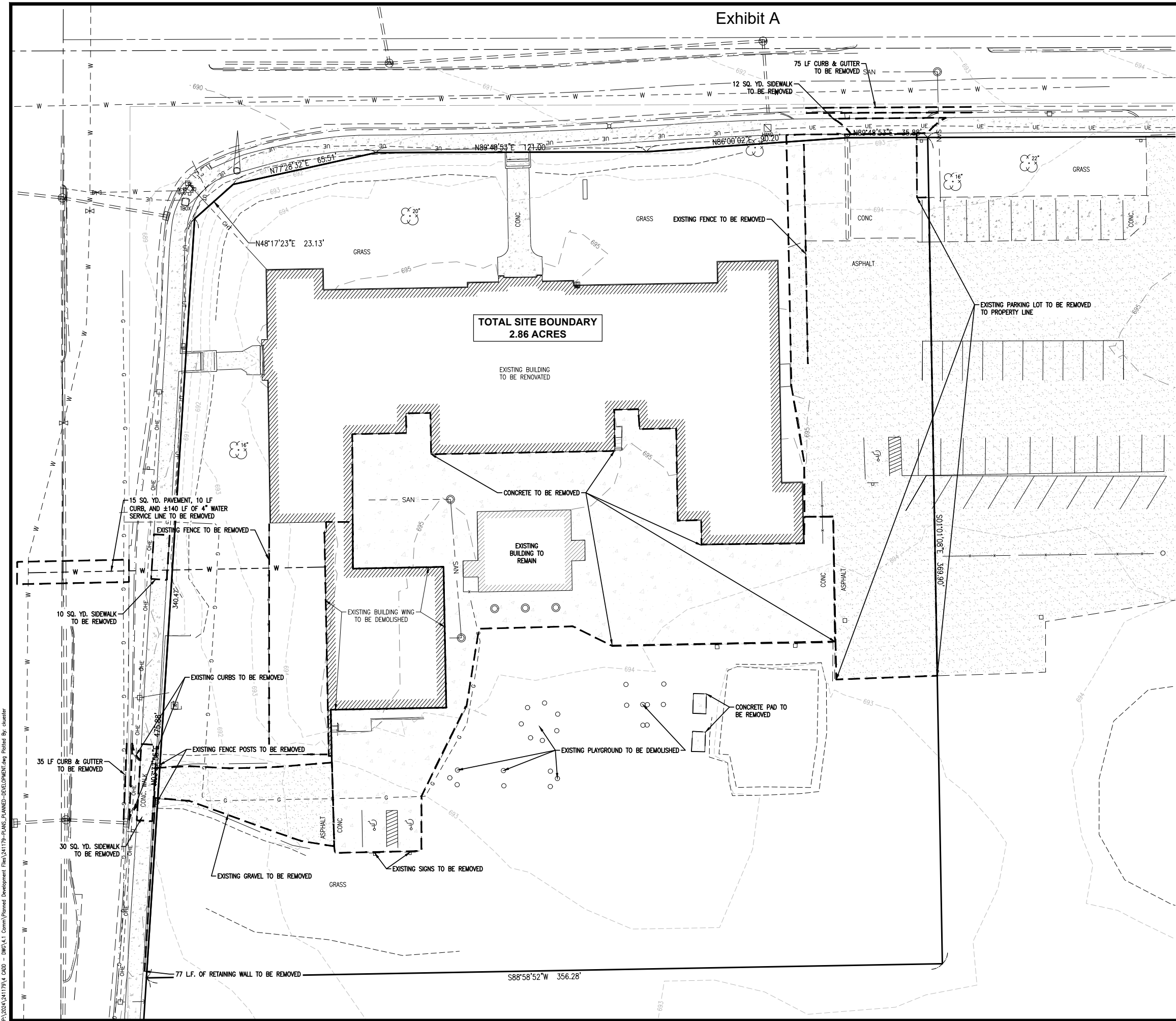
PLANNED DEVELOPMENT

TITLE:

PROPOSED
LOT SPLIT

C1.1

Exhibit A



LEGEND

- EXISTING POLE
- EXISTING SIGN
- TRAFFIC SIGNAL
- TRAFFIC SIGNAL BOX
- CROSSWALK SIGNAL
- LIGHT POLE
- HANDHOLE
- POWER POLE
- ELECTRIC TRANSFORMER
- GUY WIRE
- FIRE HYDRANT
- GATE VALVE
- WATER FOUNTAIN
- SANITARY MANHOLE
- HANDICAP SYMBOL
- CURB INLET
- STORM MANHOLE
- CONIFEROUS TREE
- DECIDUOUS TREE
- CENTER LINE
- DITCH LINE
- ELECTRIC OVER HEAD
- ELECTRIC UNDERGROUND
- FENCE LINE
- GAS MAIN LINE
- ROW LINE
- SANITARY SEWER LINE
- STORM SEWER LINE
- OVER HEAD TELEPHONE
- UNDER GROUND TELEPHONE
- EXISTING BACK OF CURB
- EXISTING RETAINING WALL
- EXISTING ASPHALT
- EXISTING CONCRETE



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LICENSE EXPIRATION:

PLANNED DEVELOPMENT ZONING
REVIEW COMMENTS - 3/25/25

REV.	DATE	DESCRIPTION
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DESIGNED BY:
CHECKED BY:
APPROVED BY:
PROJECT NO: D01241179

PROJECT:

GARFIELD SCHOOL APARTMENTS
1077 W GRAND AVENUE
CITY OF DECATUR
MACON COUNTY, ILLINOIS
PLANNED DEVELOPMENT

TITLE:

DEMOLITION PLAN

C2.0

Page 733 of 836

Exhibit A

TOTAL SITE BOUNDARY 2.86 ACRES

LEGEND

- EXISTING POLE
- EXISTING SIGN
- TRAFFIC SIGNAL
- TRAFFIC SIGNAL BOX
- CROSSWALK SIGNAL
- LIGHT POLE
- HANDHOLE
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- STORM MANHOLE
- CONIFEROUS TREE
- DECIDUOUS TREE
- CENTER LINE
- DITCH LINE
- OHE - OVERHEAD ELECTRIC
- UE - UNDERGROUND ELECTRIC
- FENCE LINE
- GAS MAIN LINE
- ROW LINE
- SAN - SANITARY SEWER LINE
- STORM SEWER LINE
- OHT - OVERHEAD TELEPHONE
- UT - UNDER GROUND TELEPHONE
- PROPOSED LOT LINE
- EXISTING BACK OF CURB
- EXISTING RETAINING WALL
- PROPOSED BACK OF CURB
- EXISTING ASPHALT
- EXISTING CONCRETE
- PROPOSED ASPHALT
- PROPOSED CONCRETE

UTILITY DISCLAIMER

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- ## LEGEND
- | | |
|---|-------------------------|
|  | EXISTING POLE |
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THOUVENOT, WADE & MOERCHEN, INC.	
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PROF. LICENSE IL. PROF. DESIGN FIRM IL. PROF. ENGR. CORP. IL. PROF. STR. ENGR. CORP. IL. PROF. LAND SURV. CORP. KS. PROF. ENGR. FACILITY MO. PROF. ENGR. CORP. MO. LAND SURVEYING CORP. TN. PROF. ENGR. FIRM	NUMBER 184-001220 62-035370 81-005202 048-000029 E-3256 001528 000346 8974
SEAL	
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PLANNED DEVELOPMENT ZONING
REVIEW COMMENTS - 3/25/25

REV.	DATE	DESCRIPTION
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CHECKED BY:
APPROVED BY:
PROJECT NO: D01241179

PROJECT:

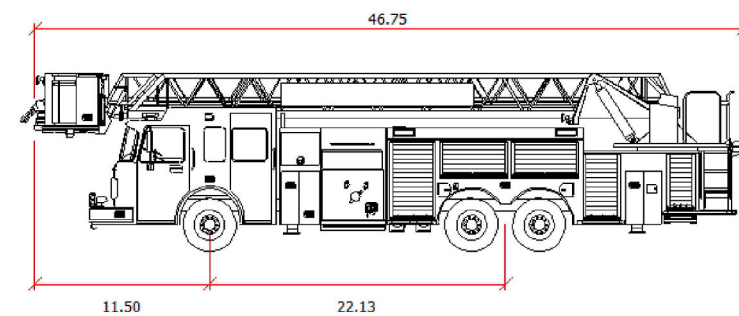
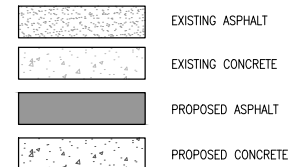
GARFIELD SCHOOL APARTMENTS
1077 W GRAND AVENUE
CITY OF DECATUR
MACON COUNTY, ILLINOIS

PLANNED DEVELOPMENT

TITLE:

UTILITY PLAN

This site plan illustrates the layout of a building complex, including a main building, a parking lot, and a road. A fire truck is positioned on the road, with its emergency lights activated. The plan shows various rooms and areas, including a central courtyard, a parking lot, and a road. The fire truck is positioned on the road, with its emergency lights activated. The plan shows various rooms and areas, including a central courtyard, a parking lot, and a road. The fire truck is positioned on the road, with its emergency lights activated. The plan shows various rooms and areas, including a central courtyard, a parking lot, and a road. The fire truck is positioned on the road, with its emergency lights activated.



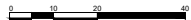
OAKLAND AVE

W. GRAND AVE.

Exhibit A

A SITE LANDSCAPE PLAN

SCALE: 1" = 20'



LANDSCAPE REQUIREMENTS

Corner Lot Yard Requirements

	req.	provided
Grand Ave. Front Yard - 339 l.f.	170 pts	172 pts
2 existing tree @10		20 pts
-Existing Tree B		
-Red Maple - 20" cal. DBH		
-Existing Tree C		
-Red Maple - 25" cal. DBH		
6 evergreen trees @12pts		72 pts
1 intermediate trees @ 12pts		12 pts
4 evergreen shrubs @ 3 pts		12 pts
28 deciduous shrubs @ 2pts		56 pts

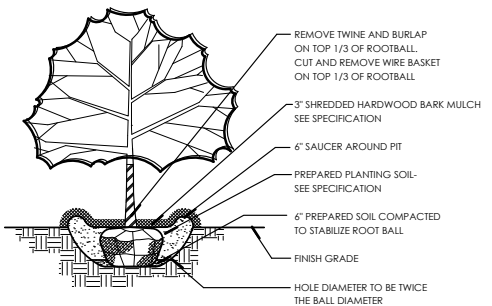
Oakland Ave. Front Yard - 325 l.f.	163 pts	256 pts
1 existing tree @10		10 pts
-Existing Tree A		
-Crimson King Maple - 16" cal. DBH		
4 shade trees @18 pts		72 pts
7 evergreen trees @12pts		84 pts
4 intermediate trees @ 12pts		48 pts
2 evergreen shrubs @ 3 pts		6 pts
18 deciduous shrubs @ 2pts		36 pts

Parking Lot Requirements

	req.	provided
East Parking - 16 spaces	24 pts	62 pts
3 shade trees @18 pts ea		54 pts
4 deciduous shrubs @ 2pts ea		8 pts
South Parking - 47 spaces	71 pts	102 pts
3 shade trees @18 pts		54 pts
24 deciduous shrubs @ 2pts		48 pts

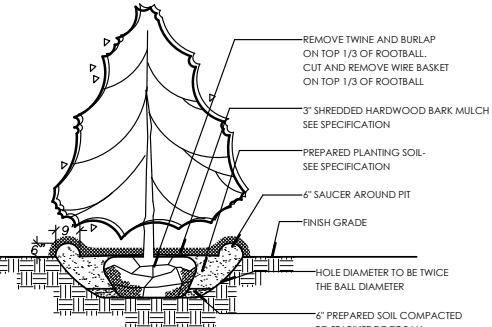
PLANT LEGEND

QTY	KEY	BOTANICAL NAME / COMMON NAME	INSTALL SIZE	MATURE HEIGHT	MATURE WIDTH
Shade Trees - 18 POINTS EACH					
3	ACRP	Acer rubrum 'Frank Jr.'	3'cal	40-45'	25-30'
3	CEOC	Celtis occidentalis Hackberry	3'cal	40-60'	40-60'
3	GLSK	Gleditsia triacanthos 'Skycole'	3'cal	45-50'	30-35'
3	GYES	Gymnocladus dioica 'Espresso'	3'cal	40-50'	30-35'
2	QURA	Quercus robur x. Q. alba 'Cimschmidt'	3'cal	40-45'	15-20'
3	TIRE	Tilia americana 'Redmond'	3'cal	50-70'	30-45'
Evergreen Trees - 12 POINTS EACH					
2	JUMB	Juniperus chinensis 'Mountbatten'	6'ht	12-15'	4-6'
10	PIBH	Picea glauca var. densata Black Hills Spruce	6'ht	20-40'	10-15'
7	THSM	Thuja occidentalis 'Smaragd'	6'ht	8-12'	3-4'
15	THTE	Thuja occidentalis 'Techny'	6'ht	10-15'	6-10'
Intermediate Trees - 12 POINTS EACH					
4	COFL	Cornus florida Flowering Dogwood	2.5'cal	15-30'	15-30'
4	HEMI	Heptacodium miconioides Seven Son Flower		15-20'	8-10'
4	MARJ	Malus 'Jewelcole'	6'ht	12-15'	8-12'
Deciduous & Evergreen Shrubs - 2 POINTS EACH					
6	HYAN	Hydrangea arborescens 'Annabelle'	#5	3-4'	4-6'
14	ITSL	Itea virginica 'SMNIVDC'	#3	2-3'	2-3'
28	RHGL	Rhus aromatica 'Gro-Low'	#5	1.5-2'	6-8'
8	SPGF	Spiraea X bumalda 'Goldflame'	#3	2-3'	3-4'
8	SPGM	Spiraea japonica 'Goldmound'	#3	2-3'	3-4'
2	TSSG	Tsuga canadensis 'Stewart's Gem'	#5	2-5'	2-5'
9	VIBM	Viburnum dentatum 'Christom'	#5	5-7'	4-5'
Perennials, Groundcover, Ornamental Grasses & Vines					
16	CAKF	Calamagrostis x acutiflora 'Karl Foerster'	#1/24"oc	36-48"	24-36"
71	HESO	Hemerocallis 'Stella de Oro'	#1/15"oc	12-18"	12-18"
84	NECP	Nepeta 'Cat's Pajamas'	#1/18"oc	12-18"	18-24"
20	SILU	Sisyrinchium angustifolium 'Lucerne'	#1/12"oc	9-12"	9-12"



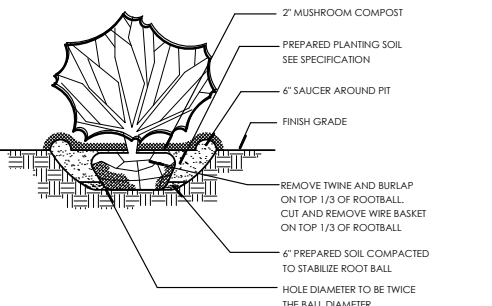
B SHADE TREE PLANTING DETAIL

N.T.S.



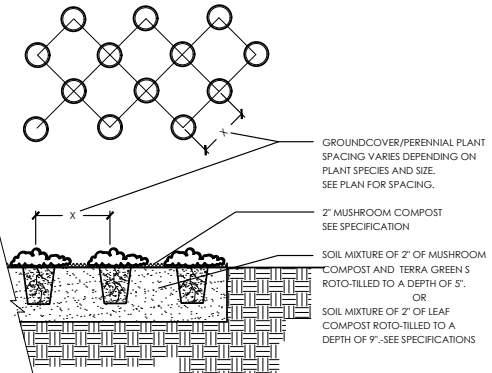
C EVERGREEN PLANTING DETAIL

N.T.S.



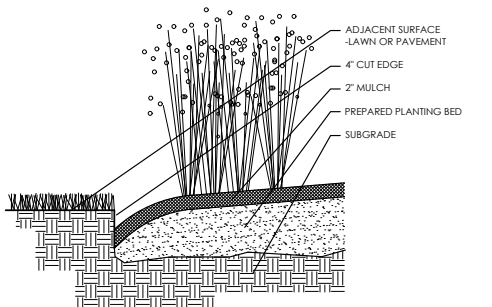
D SHRUB PLANTING DETAIL

N.T.S.



E PERENNIAL PLANTING DETAIL

N.T.S.



F SPADED PLANTING BED EDGE

N.T.S.

GARFIELD SCHOOL APARTMENTS
1000 W. Grand Ave.
Decatur, IL 62522

WJW Architects

401 W. Superior St., Suite 400 Chicago, IL 60654
312-642-5587 www.wjwarchitects.com

CONSULTANT INFORMATION:

Lafin Design Group

Lafin Design Group, Ltd.
8337 N. 2nd Ave.
Indianapolis, Indiana 46260
317-571-1840
info@lafindesigngroup.com
CERTIFICATE OF AUTHORIZATION # FIRM 24314753

GENERAL NOTES:

- Contractor is responsible for verification of all existing conditions in the field prior to bidding and construction and shall notify the Landscape Architect and/or Owner of any variances.
- Contractor shall maintain clear and open access to the vehicular and pedestrian entrances to and from the property during all periods of work.
- Contractor is responsible for verification of all existing conditions in the field prior to bidding and construction and shall notify the Landscape Architect and/or Owner of any variances.
- Contractor is responsible for acquisition of and payment for all permits, fees and inspections necessary for the proper execution of this work and for compliance with all codes applicable to this work.
- Contractor shall protect the property and is directly responsible for all damages caused by his work and for daily removal of all trash and debris from his work area to the satisfaction of the Landscape Architect and/or the Owner.

NO.	ISSUED FOR	DATE
1	SHIP PART 2 SUBMISSION	11/15/24
2	100% DESIGN DEVELOPMENT	03/20/25
3	PLANNED DEVELOPMENT ZONING REVIEW COMMENTS	03/21/25

NOT FOR CONSTRUCTION

STAMP



EXPIRATION DATE: 08.31.2025

SHEET NAME

Landscape Plan

PROJECT NUMBER	SHEET NUMBER
21904	L1.0
DRAWN BY KL	
CHECKED BY MG	

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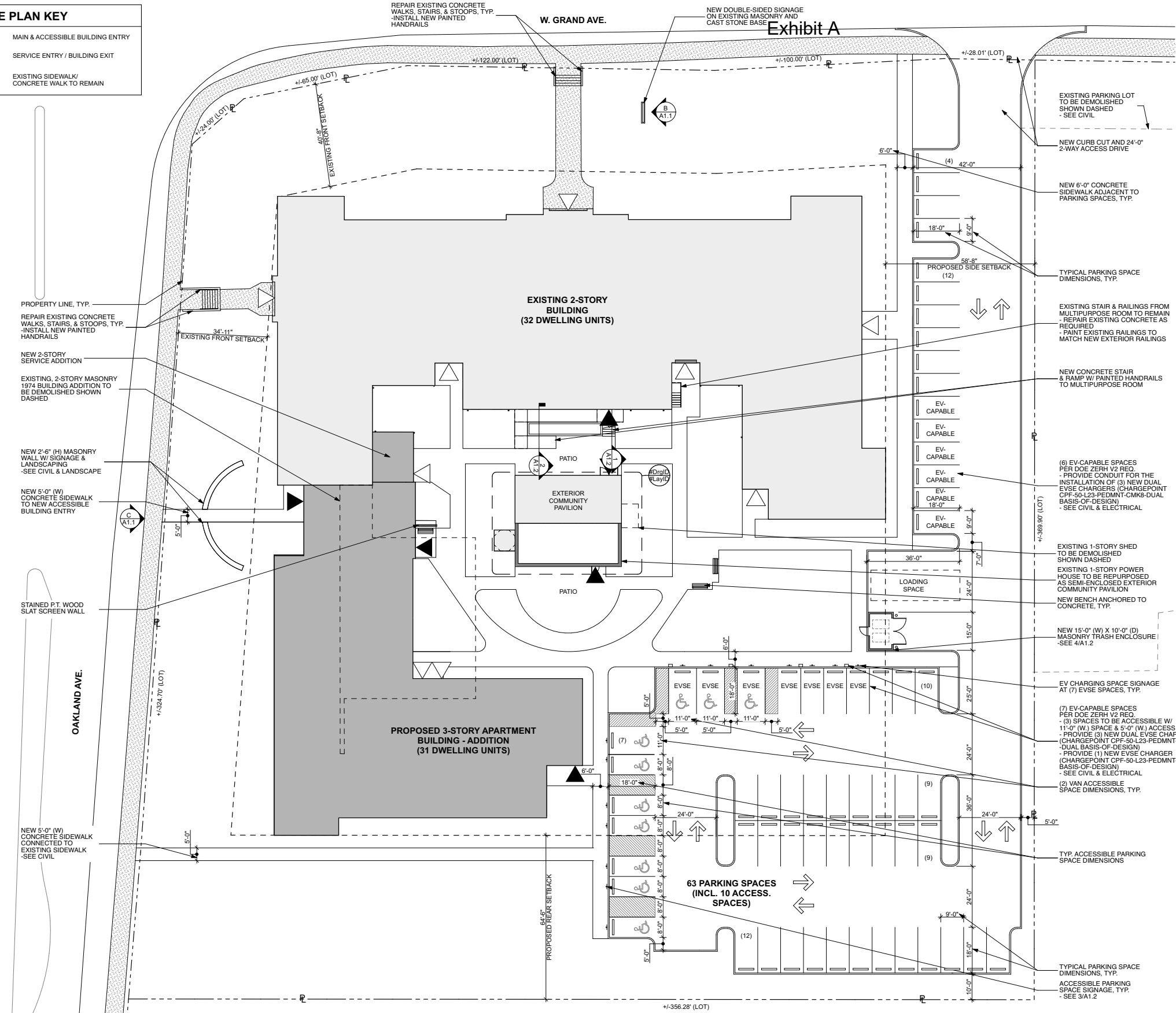
MAIN & ACCESSIBLE BUILDING ENTRY

△

SERVICE ENTRY / BUILDING EXIT

▨

EXISTING SIDEWALK/
CONCRETE WALK TO REMAIN

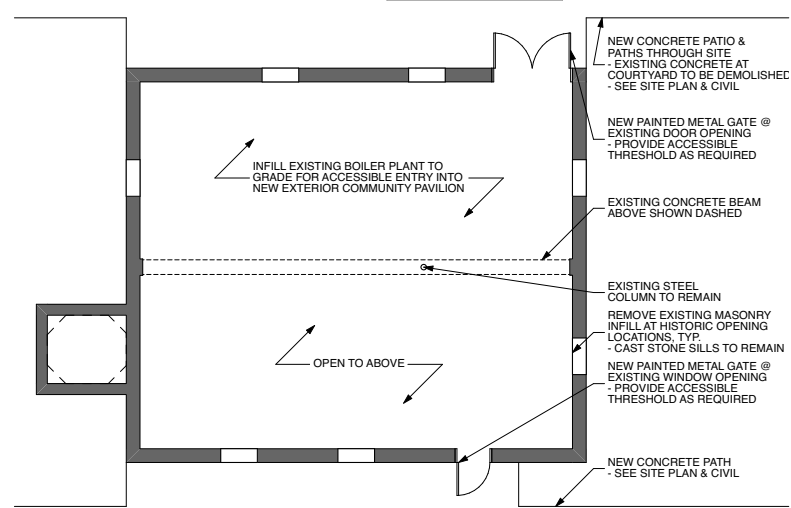
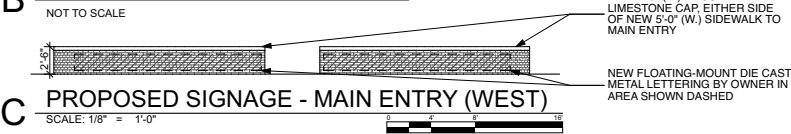


A SITE PLAN
SCALE: 1" = 20'

ZONING DATA				
EXISTING ZONING DISTRICT:		R-3 (SINGLE FAMILY RESIDENCE)		
PROPOSED ZONING:		PD (PLANNED DEVELOPMENT)		
PRINCIPAL USE:		MULTI-FAMILY, INDEPENDENT SENIOR LIVING APARTMENTS		
SITE AREA:		123,582 S.F. (2.86 ACRES)		
DESCRIPTION	PERMITTED / REQUIRED*	ACTUAL	REMARKS	
BUILDING HEIGHT:	35'-0"	33'-4" (EXISTING), 33'-0" (NEW ADDITION)	SEE NOTE 1 BELOW	
NO. OF STORIES:	2 1/2	2 (EXISTING), 3 (NEW ADDITION)		
NO. OF PARKING SPACES:	82 SPACES (1 GUEST SPACE/5 UNITS, 1 SPACE/STUDIO, 1 SPACE/1-BR, 1.5 SPACES/2-BR)	63 SPACES (1 SPACE PER DWELLING UNIT) -INCLUDES 10 ACCESSIBLE SPACES, INCLUDING 2 VAN ACCESSIBLE SPACES		
SETBACKS (PER P.D.):	NORTH (FRONT) SOUTH (SIDE) EAST (REAR) WEST (FRONT)	25'-0" 5'-0" 12'-0" 25'-0"	40'-8" 58'-8" 64'-6" 34'-11"	
LOADING SPACES:	N/A	(1) 12' x 35' LOADING ZONE		
NOTES: *PERMITTED/REQUIRED VALUES ARE BASED ON R-3 ZONING DISTRICT REQUIREMENTS. 1. BUILDING HEIGHT IS MEASURED FROM GRADE TO THE HIGHEST POINT OF THE COPING OF A FLAT ROOF.				
BUILDING DATA				
OCCUPANCY CLASSIFICATION (EXISTING BUILDING & NEW ADDITION):		R-2 (MULTI-FAMILY RESIDENTIAL)		
EXISTING BUILDING CONSTRUCTION TYPE:		3-B (UNPROTECTED COMBUSTIBLE)		
PROPOSED ZONING:		5-A (PROTECTED COMBUSTIBLE FRAME)		
LEVEL/LOCATION	EXISTING	NEW ADDITION	TOTAL	
POWERHOUSE	1,503 S.F.	-	1,503 S.F.	
LOWER LEVEL	19,470 S.F.	-	19,470 S.F.	
1ST FLOOR	18,511 S.F.	10,189 S.F.	28,700 S.F.	
2ND FLOOR	15,760 S.F.	9,531 S.F.	25,291 S.F.	
3RD FLOOR	-	10,133 S.F.	10,133 S.F.	
TOTAL	55,244 S.F.	29,853 S.F.	85,097 S.F.	
DWELLING UNITS				
UNIT TYPE	# UNITS	TYPE A/AC/SECT. 504	TYPE A/AC	SENSORY
STUDIO	5	1	1	-
1-BR	47	2	6	2
2-BR	11	1	2	-
TOTAL	63	4	9	2



B PROPOSED SIGNAGE - NORTH



D ENLARGED PLAN - EXTERIOR COMMUNITY PAVILION
SCALE: 1/8" = 1'-0"

GARFIELD SCHOOL APARTMENTS

1000 W. Grand Ave.
Decatur, IL 62522

WJW

Architects

401 W. Superior St., Suite 400 Chicago, IL 60654
312-642-5587 www.wjwarchitects.com

NO.	ISSUED FOR	DATE
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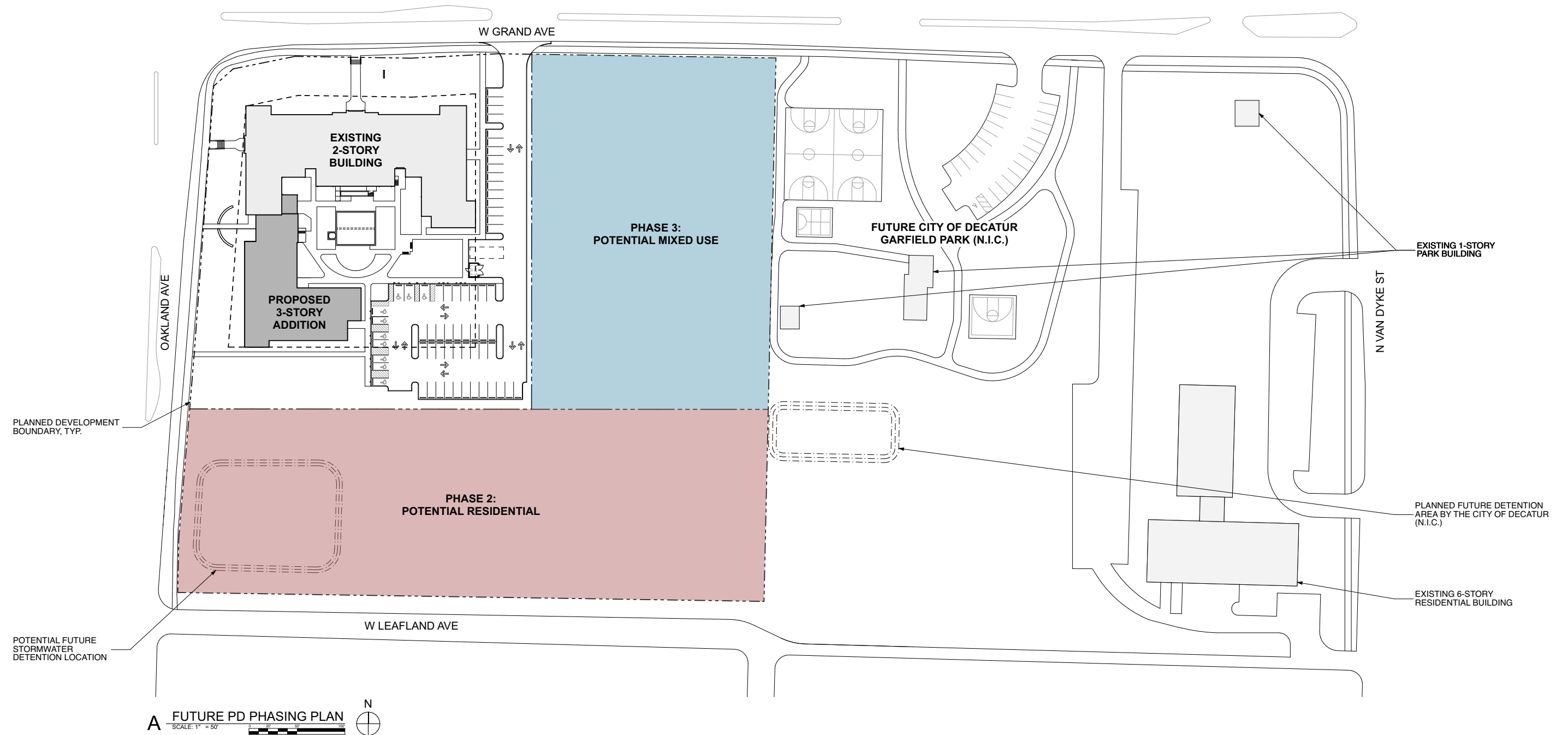
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PROFESSIONAL DESIGN FIRM REGISTRATION #184.002955
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STAMP	SHEET NAME SITE PLAN	PROJECT NUMBER 21904	SHEET NUMBER A1.1
		DRAWN BY MB / MEM	CHECKED BY MG

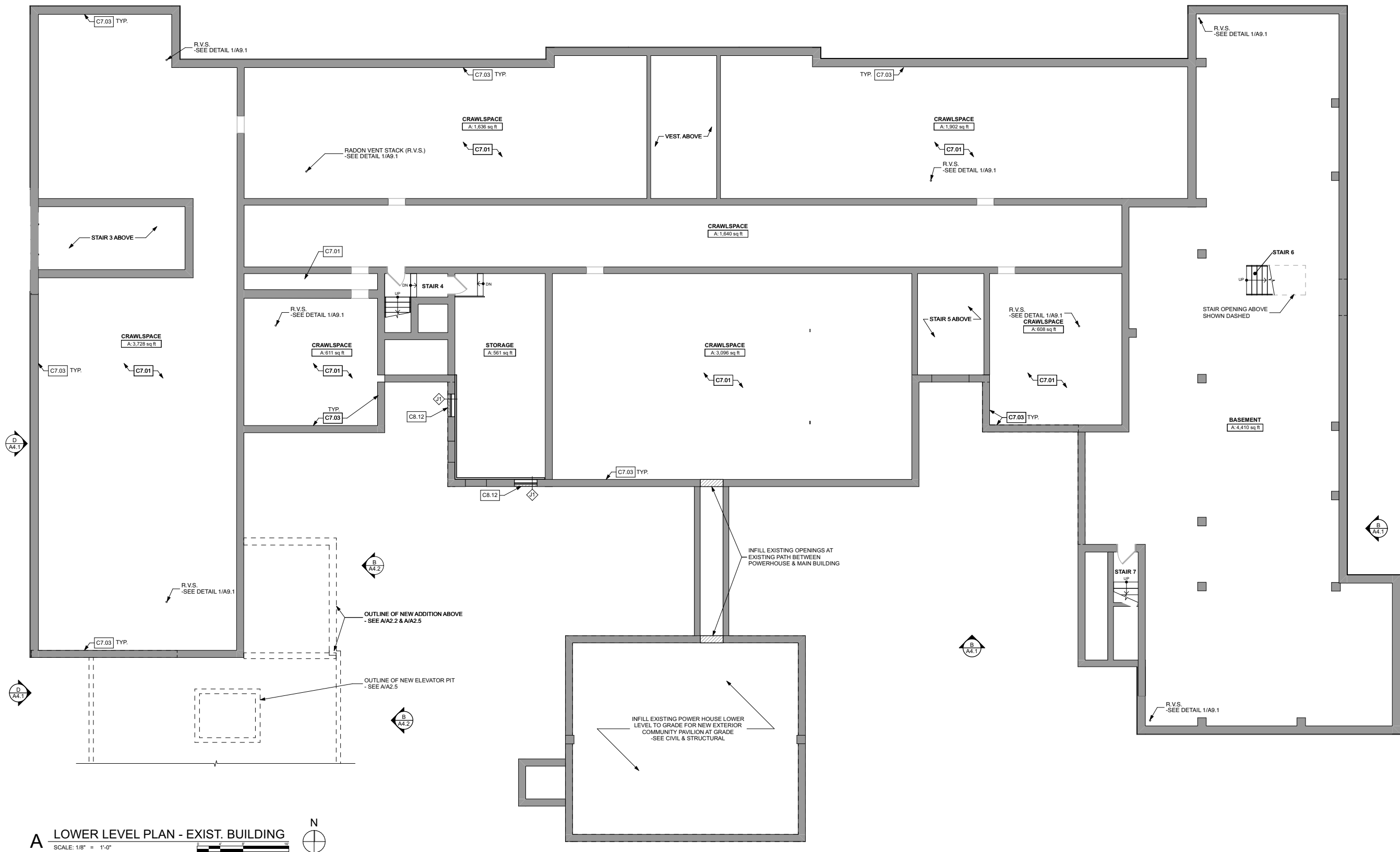
Page 737 of 836

Exhibit A



GARFIELD SCHOOL APARTMENTS 1000 W. Grand Ave. Decatur, IL62522	WJW Architects 401 W. Superior St., Suite 400 Chicago, IL 60654 312-642-5587 www.wjwarchitects.com	NO.	ISSUED FOR	DATE	NOT FOR CONSTRUCTION PROFESSIONAL DESIGN FIRM REGISTRATION #184.002955 02/025 WJW ARCHITECTS	STAMP	SHEET NAME FUTURE PD PHASING PLAN	PROJECT NUMBER 21904	SHEET NUMBER A1.2
		1	SHPO PART 2 SUBMISSION	11/20/24					
		2	GARFIELD SCHOOL APARTMENT'S PLANNED DEVELOPMENT	01/30/25					
		3	100% DESIGN DEVELOPMENT	03/20/25					
		4	PLANNED DEVELOPMENT ZONING REVIEW COMMENTS	03/21/25					

Exhibit A



COMMON AREA KEYNOTE SCHEDULE	
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C3.01	NEW CONCRETE RAMPS & STAIRS. SEE SITE PLAN ON A1.1 & CIVIL.
C5.01	NEW PAINTED METAL GUARDRAIL ATTACHED TO EXIST. HANDRAIL SO THAT HEIGHT OF RAIL IS 42" A.F.F. NEW GUARDRAIL TO MATCH EXISTING HANDRAIL FINISH.
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C5.03	NEW PAINTED METAL CANOPY ABOVE SHOWN DASHED. SEE ELEVATIONS
C6.01	EXIST. BUILT-IN CASED OPENING TO REMAIN. REFINISH & STAIN EXISTING WOOD
C6.02	EXIST. BUILT-IN GLASS & WOOD CABINET TO REMAIN. REFINISH & STAIN EXISTING WOOD
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C8.04	NEW VINYL WINDOW AT NEW PANEL SIDING LOCATION. SEE ELEVATIONS
C8.05	NEW PRE-FINISHED ALUMINUM STOREFRONT GLASS DOOR. SEE ELEVATIONS
C8.06	NEW INSULATED STEEL DOOR. SEE ELEVATIONS
C8.07	NEW PAINTED WOOD & GLASS ENTRY DOOR TO MATCH HISTORIC ENTRY DOOR AT EXISTING. HISTORIC WOOD TRANSOM AND SIDELIGHTS. SEE ELEVATIONS
C8.08	EXIST. DOOR, FRAME, & CASING TO REMAIN. DOOR TO INCLUDE NEW STAINED WOOD PANEL TO MATCH DOOR AT EXIST. GLASS & LOCATION. REFINISH & STAIN DOOR, FRAME, & CASING
C8.09	NEW DOOR AT NEW LOCATION. DOOR SLAB, FRAME, & CASING TO BE STAINED TO MATCH EXIST., HISTORIC DOORS
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C9.03	NEW PAINTED DRYWALL INFILL AT EXIST. CORRIDOR WALL OPENING
C9.04	NEW INTERIOR PARTITION WALL JOG TO MEET HISTORIC WINDOW MULLION AT EXTERIOR WALL
C9.05	NEW 4" DEPTH PAINTED DRYWALL BULKHEAD ALONG EAST & SOUTH EXTERIOR WALLS OF 1952 WING
C10.01	NEW MAILBOXES. SEE ACCESSORIES SCHEDULE
C11.01	NEW REFRIGERATOR. SEE APPLIANCE SCHEDULE
C11.02	NEW BUILT-IN MICROWAVE & OVEN. SEE APPLIANCE SCHEDULE
C11.03	NEW DISHWASHER. SEE APPLIANCE SCHEDULE
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FLOOR PLAN KEY	
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	NEW WALL
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SHEET NAME

LOWER LEVEL PLAN -
EXIST. BUILDING

PROJECT NUMBER

21904

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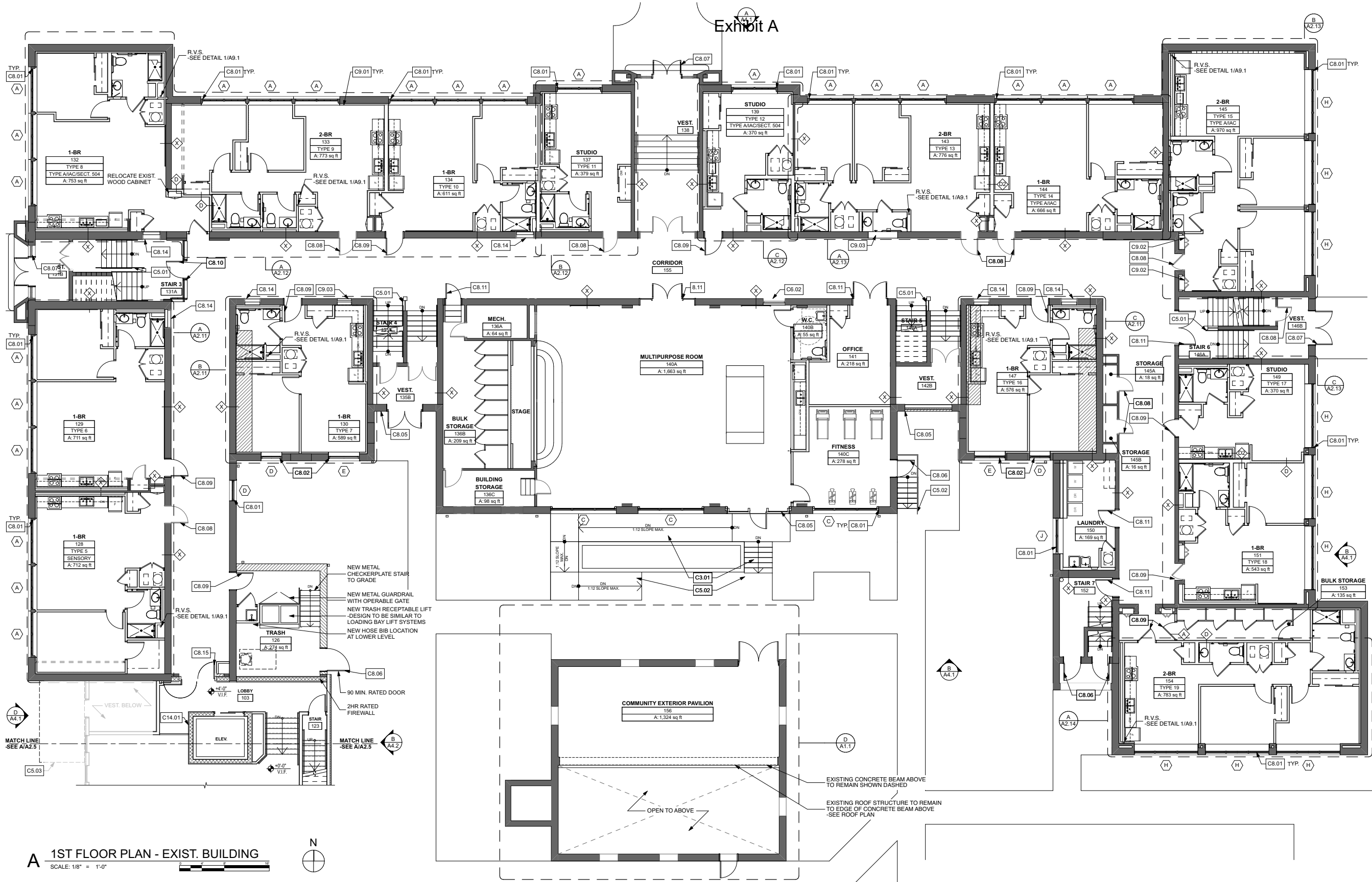
MB / MEM

CHECKED BY

MG

SHEET NUMBER

A2.1



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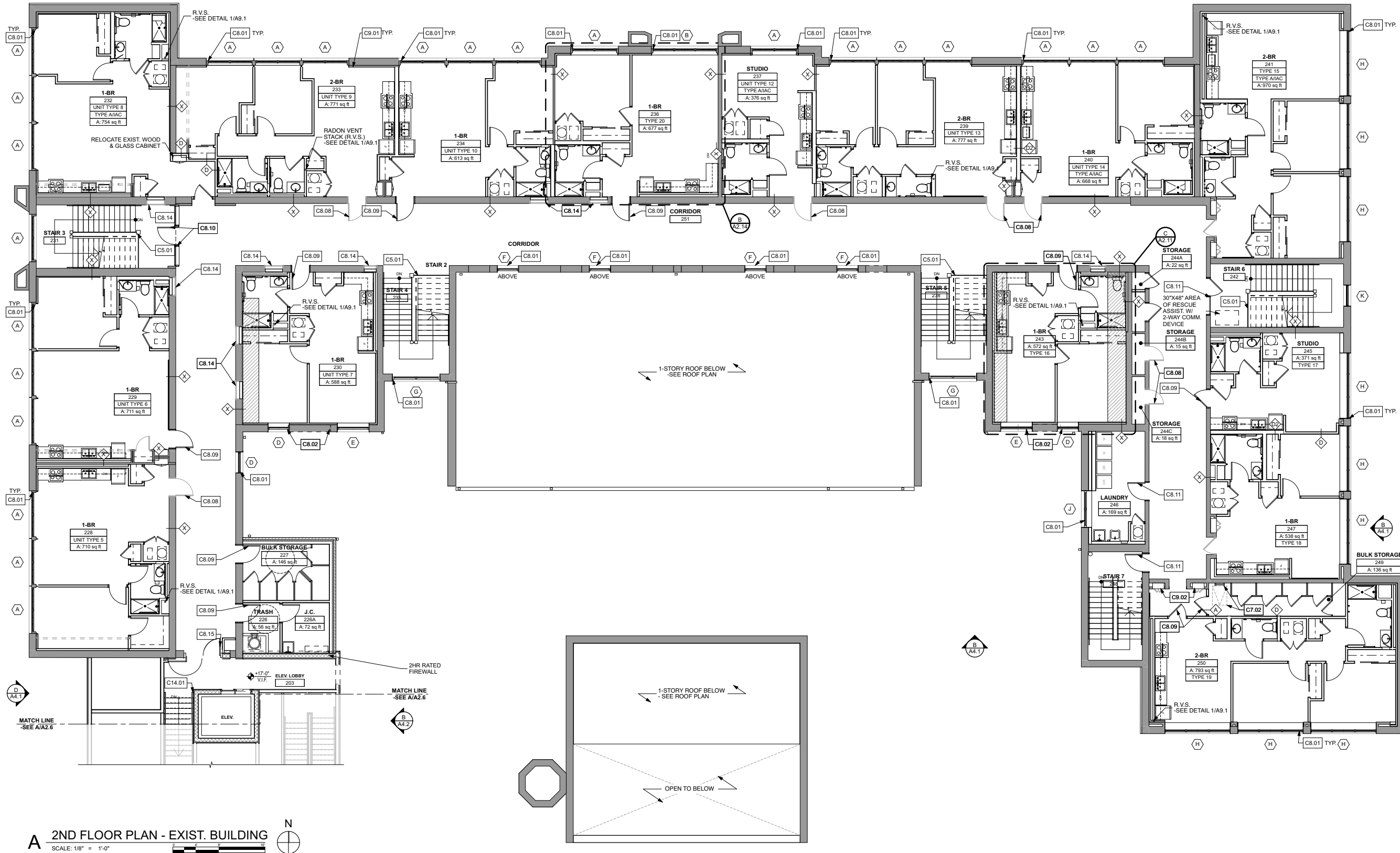
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4	PLANNED DEVELOPMENT ZONING REVIEW COMMENTS	03/21/25

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PROFESSIONAL DESIGN FIRM REGISTRATION #184.002955
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STAMP	SHEET NAME 1ST FLOOR PLAN - EXIST. BUILDING	PROJECT NUMBER 21904		SHEET NUMBER A2.2
		DRAWN BY	CHECKED BY	
		MB / MEM	MG	

Exhibit A



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STAMP

SHEET NAME
**2ND FLOOR PLAN -
EXIST. BUILDING**

PROJECT NUMBER

21904

DRAWN BY

MB / MEM

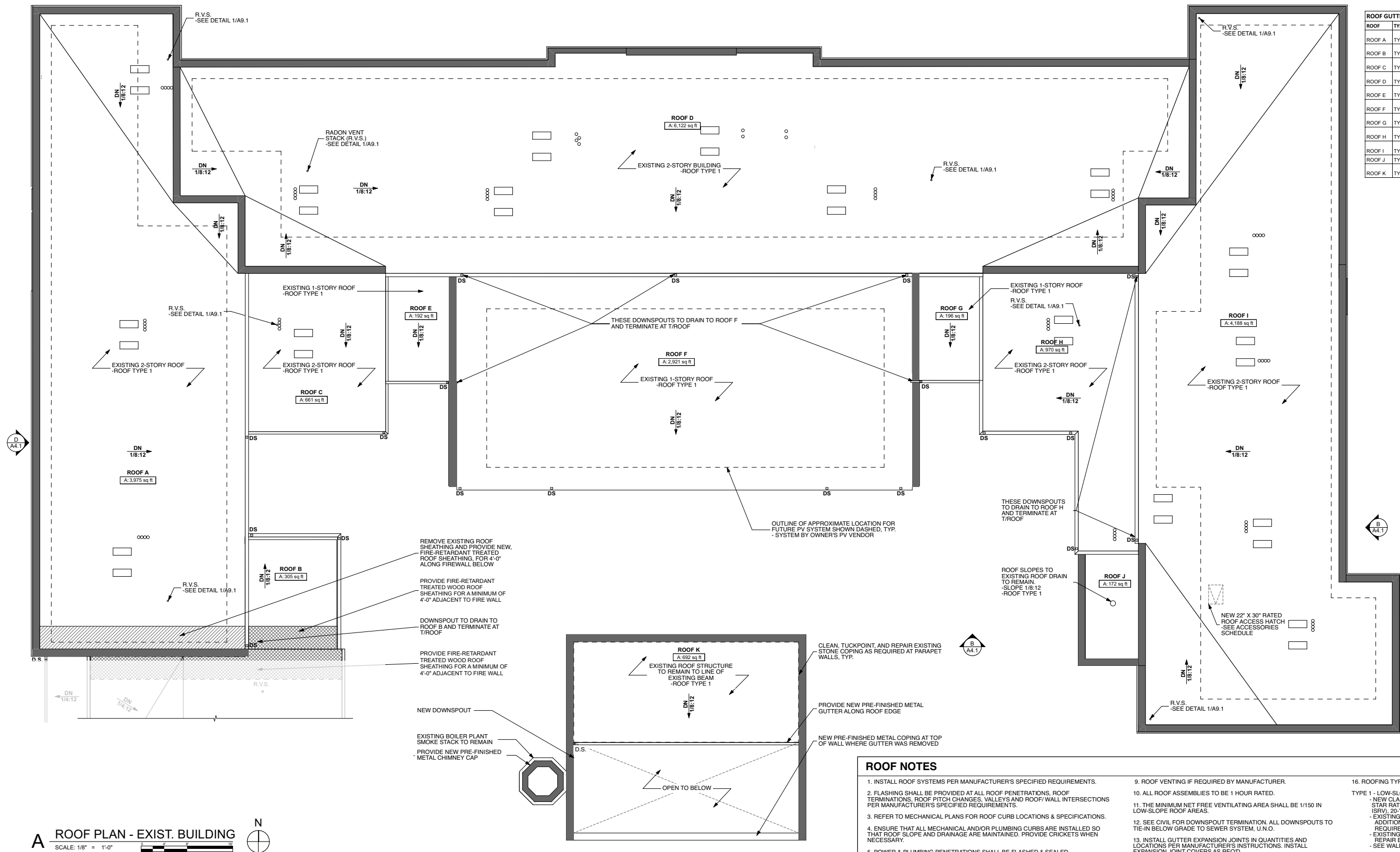
CHECKED BY

MG

SHEET NUMBER

A2.3

Exhibit A



ROOF GUTTER AND DOWNSPOUT SCHEDULE			
ROOF	TYPE	GUTTER	DOWNSPOUT
ROOF A	TYPE 1	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF B	TYPE 2	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF C	TYPE 1	U-SHAPED, 3 1/2" x 5"	RECTANGULAR, 3" x 4"
ROOF D	TYPE 1	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF E	TYPE 1	U-SHAPED, 3 1/2" x 5"	RECTANGULAR, 3" x 4"
ROOF F	TYPE 1	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF G	TYPE 1	U-SHAPED, 3 1/2" x 5"	RECTANGULAR, 3" x 4"
ROOF H	TYPE 1	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF J	TYPE 1	U-SHAPED, 5" x 7"	RECTANGULAR, 3 3/4" x 4 3/4"
ROOF J	TYPE 1	NA	EXIST. TO REMAIN
ROOF K	TYPE 1	U-SHAPED, 3 1/2" x 5"	RECTANGULAR, 2" x 3"

ROOF NOTES

- | | | |
|---|---|---|
| 1. INSTALL ROOF SYSTEMS PER MANUFACTURER'S SPECIFIED REQUIREMENTS. | 9. ROOF VENTING IF REQUIRED BY MANUFACTURER. | 16. ROOFING TYPES: |
| 2. FLASHING SHALL BE PROVIDED AT ALL ROOF PENETRATIONS, ROOF TERMINATIONS, ROOF PITCH CHANGES, ROOFS TO ROOF/WALL INTERSECTIONS PER MANUFACTURER'S SPECIFIED REQUIREMENTS. | 10. ALL ROOF ASSEMBLIES TO BE 1 HOUR RATED. | TYPE 1 - LOW-SLOPE ROOFING - RENOVATION
- NEW CLASS A FULLY ADHERED, COLD-APPLIED, ENERGY STAR RATED, 60-MIL TPO MEMBRANE, WHITE COLOR (0.79 ISRV), 20-YEAR WARRANTY
- EXISTING TAPEDED INSULATION TO REMAIN, INSTALL ADDITIONAL TAPEDED INSULATION AND/OR CRICKETS AS REQUIRED FOR POSITIVE DRAINAGE.
- EXISTING ROOF SHEATHING AND STRUCTURE TO REMAIN, REPAIR EXISTING ROOF SHEATHING AS REQUIRED.
- SEE WALL SECTIONS FOR FULL ASSEMBLY |
| 3. REFER TO MECHANICAL PLANS FOR ROOF CURB LOCATIONS & SPECIFICATIONS. | 11. THE MINIMUM NET FREE VENTILATING AREA SHALL BE 1/150 IN LOW-SLOPE ROOF AREAS. | |
| 4. ENSURE THAT ALL MECHANICAL AND/OR PLUMBING CURBS ARE INSTALLED SO THAT ROOF SLOPE AND DRAINAGE ARE MAINTAINED. PROVIDE CRICKETS WHEN NECESSARY. | 12. SEE CIVIL FOR DOWNSPOUT TERMINATION, ALL DOWNSPOUTS TO TIE-IN BELOW GRADE TO SEWER SYSTEM, U.N.O. | |
| 5. POWER & PLUMBING PENETRATIONS SHALL BE FLASHED & SEALED. | 13. INSTALL GUTTER EXPANSION JOINTS IN QUANTITIES AND LOCATIONS PER MANUFACTURER'S INSTRUCTIONS. INSTALL EXPANSION JOINT COVERS AS REQ'D. | TYPE 2 - LOW SLOPE ROOFING - NEW ADDITION
- CLASS A
- FULLY ADHERED, COLD-APPLIED, ENERGY-STAR RATED SINGLE- OR MULTI-PLY MEMBRANE, WHITE (.79 ISRV)
- 20-YEAR WARRANTY
- SEE WALL SECTIONS FOR FULL ASSEMBLY
- PROVIDE VENTS AS REQUIRED BY MEMBRANE MANUFACTURER |
| 6. FLASH ALL VENT PIPES PASSING THROUGH ROOF. FLASHING SHALL EXTEND 12" IN ALL DIRECTIONS AND SHALL BE 4 LB. LEAD COATED ON BOTH SURFACES W/ LEAD ASPHALTUM. VENT FLASHING SHALL BE CARRIED UP, OVER & TURNED DOWN INTO VENT PIPES. | 14. RADON VENT STACK PENETRATIONS SHALL EXTEND A MINIMUM 1'-6" ABOVE LOW-SLOPE ROOFING IN ACCORDANCE WITH EPA GUIDELINES. | |
| 7. SEE MEP DRAWINGS FOR ALL MEP PENETRATIONS THROUGH ROOF. | 15. RADON VENT STACKS SHALL BE INSULATED IN ATTIC IN ACCORDANCE WITH EPA GUIDELINES. | |
| 8. ALL EQUIPMENT CURBS TO HAVE 4" (45°) CANTS. | | |

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**ROOF PLANS - EXIST.
BUILDING & EXT.
COMMUNITY PAVILION**

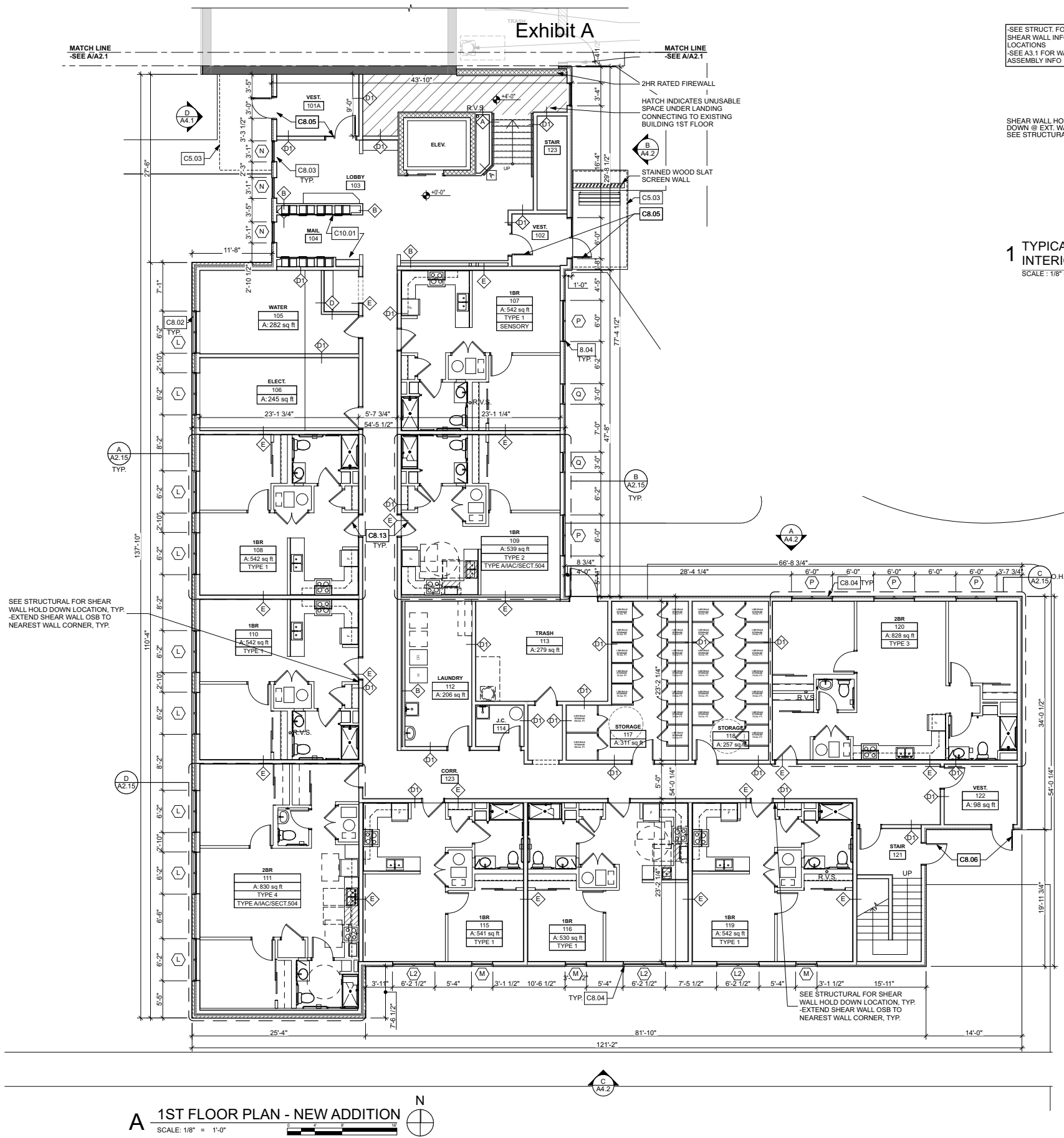
PROJECT NUMBER

21904

MB / MEM	MG
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SHEET NUMBER

A2.4

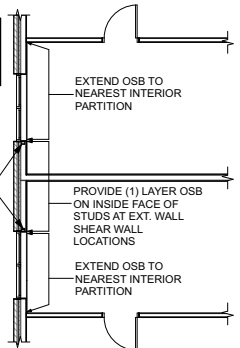


SEE STRUCT. FOR
SHEAR WALL INFO. AND
LOCATIONS
-SEE A3.1 FOR WALL
ASSEMBLY INFO

SHEAR WALL HOLD
DOWN @ EXT. WALL
SEE STRUCTURAL

1 TYPICAL SHEAR WALL @ EXT. WALL INTERIOR OSB WALL DETAIL

SCALE: 1/8" = 1'-0"



COMMON AREA KEYNOTE SCHEDULE	
#	NOTE
C3.01	NEW CONCRETE RAMPS & STAIRS. SEE SITE PLAN ON A1.1 & CIVIL
C5.01	NEW PAINTED METAL GUARDRAIL ATTACHED TO EXIST. HANDRAIL SO THAT HEIGHT OF RAIL IS 42" A.F.F. NEW GUARDRAIL TO MATCH EXISTING HANDRAIL FINISH.
C5.02	NEW 42" (H.) PAINTED STEEL RAILINGS. SEE SITE PLAN ON A1.1 & CIVIL
C5.03	NEW PAINTED METAL CANOPY ABOVE SHOWN DASHED. SEE ELEVATIONS
C6.01	EXIST. BUILT-IN CASED OPENING TO REMAIN. REFINISH & STAIN EXISTING WOOD
C6.02	EXIST. BUILT-IN GLASS & WOOD CABINET TO REMAIN. REFINISH & STAIN EXISTING WOOD
C8.01	NEW ALUMINUM-CLAD WOOD WINDOWS IN EXIST. MASONRY OPENING. SEE ELEVATIONS
C8.02	NEW ALUMINUM-CLAD WOOD WINDOW IN NEW MASONRY OPENING. SEE ELEVATIONS
C8.03	NEW ALUMINUM-CLAD WOOD WINDOW AT NEW PANEL SIDING LOCATION ALONG WEST FACADE. SEE ELEVATIONS
C8.04	NEW VINYL WINDOW AT NEW PANEL SIDING LOCATION. SEE ELEVATIONS
C8.05	NEW PRE-FINISHED ALUMINUM STOREFRONT GLASS DOOR. SEE ELEVATIONS
C8.06	NEW INSULATED STEEL DOOR. SEE ELEVATIONS
C8.07	NEW PAINTED WOOD & GLASS ENTRY DOOR TO MATCH HISTORIC ENTRY DOOR AT EXISTING HISTORIC WOOD TRANSOM AND SIDELIGHTS. SEE ELEVATIONS
C8.08	EXIST. DOOR, FRAME, & CASING TO REMAIN. DOOR TO INCLUDE NEW STAINED WOOD PANEL TO MATCH DOOR AT EXIST. GLASS LOCATION. REFINISH & STAIN DOOR, FRAME, & CASING
C8.09	NEW DOOR AT NEW LOCATION. DOOR SLAB, FRAME, & CASING TO BE STAINED TO MATCH EXIST. HISTORIC DOORS
C8.10	NEW FIRE-RATED, TEMPERED GLAZING AT EXISTING WOOD CURTAIN WALL & DOOR AT STAIRWELL ENTRANCE. REFINISH & STAIN EXISTING WOOD
C8.11	NEW FIRE RATED DOOR, FRAME, & CASING TO MATCH HISTORIC PROFILE
C8.12	NEW MASONRY INFILL IN EXISTING OPENING
C8.13	NEW DOOR AT NEW LOCATION
C8.14	EXIST. DOOR, FRAME, & CASING TO REMAIN. DOOR TO BE SEALED SHUT AND KNOB REMOVED. GLASS LITE TO BE BACK PAINTED. INFILL WALL BEHIND AS SCHEDULED.
C8.15	NEW FIRE-RATED DOUBLE EGRESS DOOR
C9.01	NEW FURRED OUT WALL ALONG PERIMETER OF EXIST. BUILDING FOR NEW INSULATION & INCREASED ENERGY EFFICIENCY. NEW WALL TO BE MAX. 4" FROM INT. FACE OF EXIST. WALL SURFACE
C9.02	EXIST. METAL LOCKERS & DOORS TO REMAIN. REFINISH AND PAINT LOCKERS
C9.03	NEW PAINTED DRYWALL INFILL AT EXIST. CORRIDOR WALL OPENING
C9.04	NEW INTERIOR PARTITION WALL JOG TO MEET HISTORIC WINDOW MULLION AT EXTERIOR WALL
C9.05	NEW 4" DEPTH PAINTED DRYWALL BULKHEAD ALONG EAST & SOUTH EXTERIOR WALLS OF 1952 WING
C10.01	NEW MAILBOXES. SEE ACCESSORIES SCHEDULE
C11.01	NEW REFRIGERATOR. SEE APPLIANCE SCHEDULE
C11.02	NEW BUILT-IN MICROWAVE & OVEN. SEE APPLIANCE SCHEDULE
C11.03	NEW DISHWASHER. SEE APPLIANCE SCHEDULE
C11.04	NEW WASHER. SEE APPLIANCE SCHEDULE
C11.05	NEW DRYER. SEE APPLIANCE SCHEDULE
C12.01	NEW BASE & WALL CABINETRY & PLASTIC LAMINATE COUNTERTOPS. SEE FINISH SCHEDULE & KEY
C12.02	NEW PLASTIC LAMINATE FOLDING TABLE & 12" (D.) SHELF ABOVE. SEE FINISH SCHEDULE & KEY
C12.03	NEW FITNESS EQUIPMENT FURNISHED BY OWNER
C12.04	NEW 8'-0" (H.) WIRE CAGE BULK STORAGE LOCKERS. EACH UNIT TO BE LOCKABLE. SEE ACCESSORIES SCHEDULE
C14.01	NEW 4000-LB HYDRAULIC ELEVATOR. SEE ELEVATOR NOTES, STRUCTURAL, & ELECTRICAL
C14.02	NEW TRASH CHUTE
C22.01	NEW TOILET. SEE PLUMBING
C22.02	NEW KITCHEN SINK. SEE PLUMBING
C22.03	NEW WALL-HUNG SINK. SEE PLUMBING
C22.04	NEW LAUNDRY TUB. SEE PLUMBING
C22.05	NEW MOP SINK. SEE PLUMBING

FLOOR PLAN KEY

	EXISTING WALL TO REMAIN
	NEW WALL
	AREA OF EXIST. FLOOR OPENINGS TO BE INFILLED W/ NEW FLOOR FRAMING -SEE STRUCTURAL
	EXISTING DOOR, FRAME & CASING TO REMAIN
	NEW DOOR, FRAME, & CASING

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**1ST FLOOR PLAN -
NEW ADDITION**

PROJECT NUMBER

21904

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MG

SHEET NUMBER

A2.5

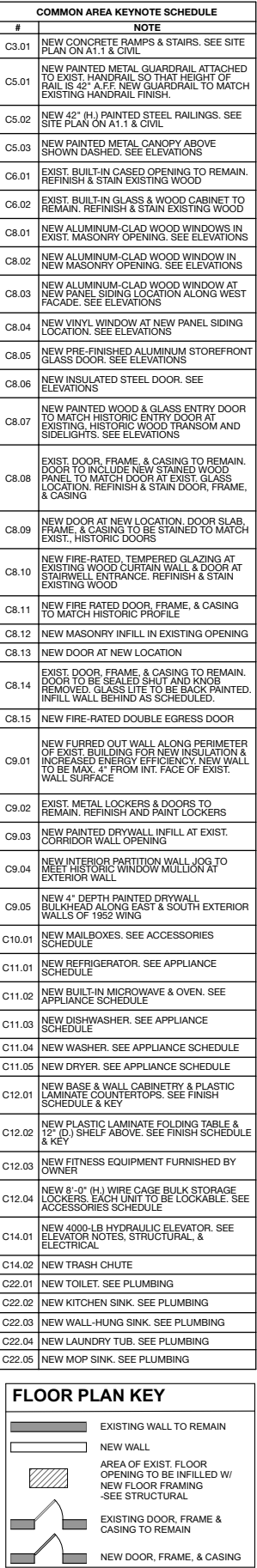
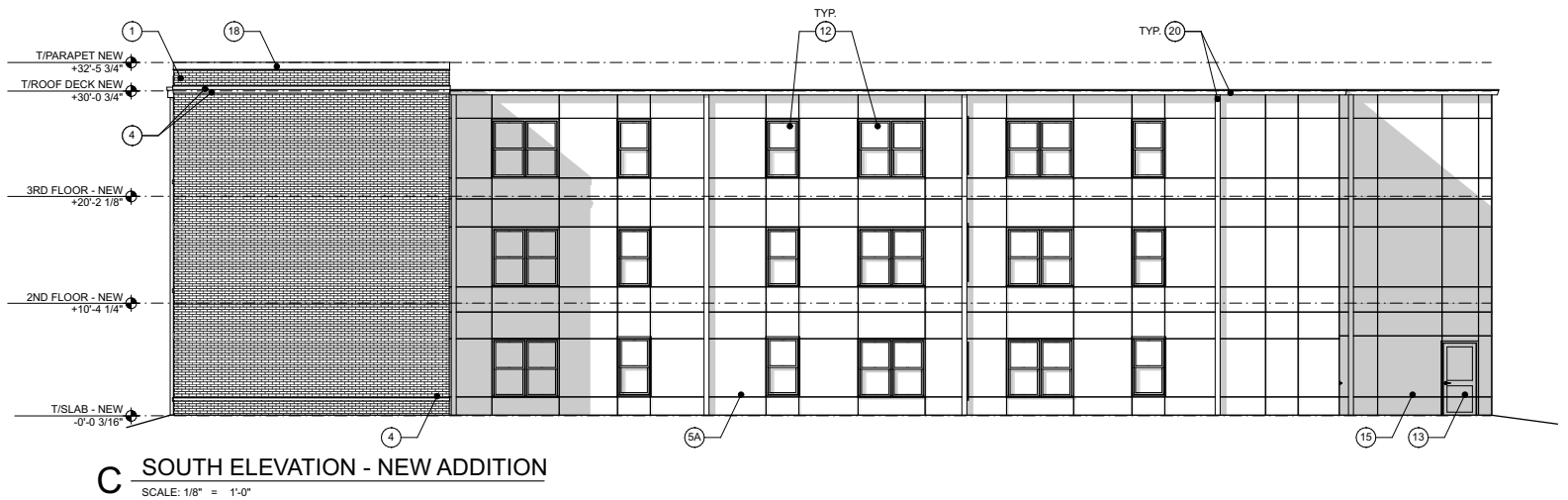
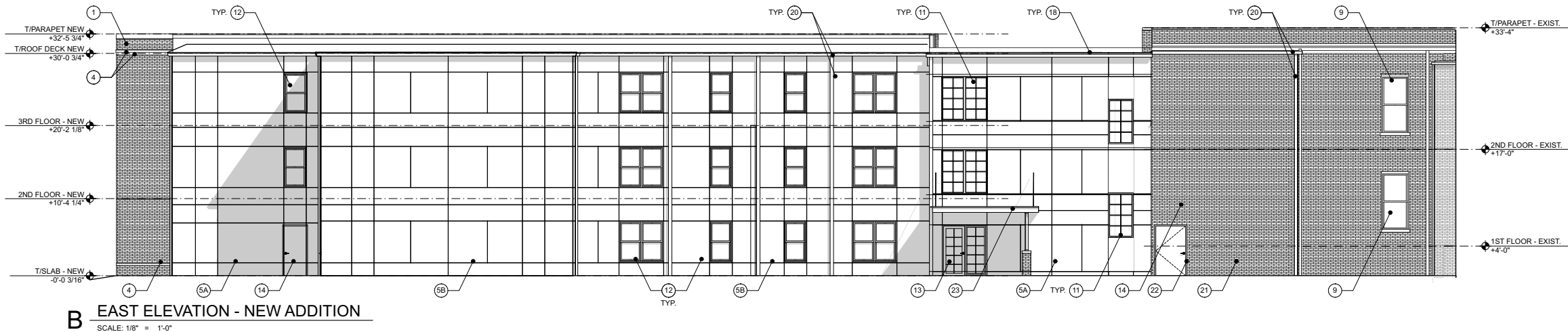
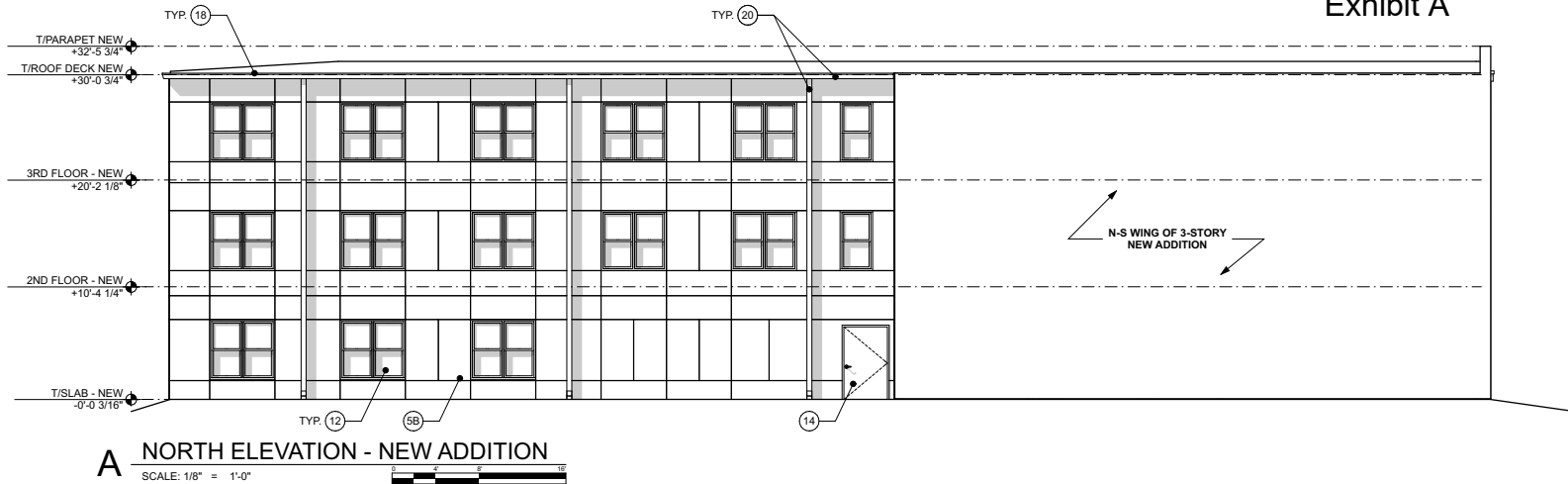


Exhibit A



ELEVATION MATERIAL KEY			
1 - FACE BRICK - SIZE TO MATCH EXISTING HISTORIC BRICK - MANUFACTURER, COLOR, & TEXTURE BY ARCH.	9 - NEW ALUMINUM-CLAD WOOD WINDOWS IN EXISTING MASONRY OPENING - EXISTING LIMESTONE SILL & LINTEL TO REMAIN - WINDOW MUNTIN PATTERN TO MATCH HISTORIC PATTERN - COLOR BY ARCH. FROM MANUF. FULL RANGE	16 - NEW INSULATED STEEL DOOR, PAINTED WITH SIDELIGHTS & TRANSOM, TO MATCH HISTORIC DOOR	
2 - 3 5/8" (H) CAST STONE SILL - ACCUCAST STONE - SMOOTH FINISH - COLOR BY ARCH.	10 - NEW ALUMINUM-CLAD WOOD WINDOW IN NEW MASONRY OPENING - INSTALL NEW STEEL LINTEL, THRU-WALL EPDM FLASHING AT HEAD & SILL, STAINLESS STEEL DRIP EDGES AT HEAD & SILL, SEAL PERIMETER PER "ADVANCED AIR SEALING"	17 - NEW INSULATED STEEL DOOR, PAINTED WITH TRANSOM, TO MATCH HISTORIC DOOR	
3 - 7 5/8" (H) CAST STONE HEAD TRIM, ACCUCAST STONE - SMOOTH FINISH - COLOR BY ARCH.	11 - NEW ALUMINUM-CLAD WOOD WINDOW AT NEW PANEL SIDING LOCATION ALONG WEST FACADE - COLOR BY ARCH. FROM MANUF. FULL RANGE	18 - PRE-FINISHED ALUMINUM PARAPET COPING FASCIA AND TRIM, 5" PROFILE, KYNAR 500 FINISH - COLOR BY ARCH.	
4 - 3 5/8" (H) CAST STONE TRIM BAND - ACCUCAST STONE - SMOOTH FINISH - COLOR BY ARCH.	12 - NEW VINYL WINDOWS AT NEW PANEL SIDING LOCATIONS ALONG NORTH, EAST, & SOUTH FACADES OF NEW ADDITION - COLOR BY ARCH. FROM MANUF. FULL RANGE	19 - PRE-FINISHED ALUMINUM SCUPPER & DOWNSPOUT - COLOR BY ARCH. - SEE ROOF PLAN	
5A - JAMES HARDIE "HARDIE PANEL" COLOR #1: FIBER CEMENT PANEL SIDING, SMOOTH FINISH COLORPLUS - INCLUDE COLOR-MATCHED REVEAL - COLOR(S) BY ARCH. FROM MANUF. FULL RANGE	13 - NEW PRE-FINISHED ALUMINUM STOREFRONT GLASS DOOR, SEE ELEVATIONS FOR SIDELIGHT & TRANSOM LOCATIONS - SEE DOOR SCHEDULE - COLOR BY ARCH. FROM MANUF. FULL RANGE	20 - PRE-FINISHED ALUMINUM GUTTER & DOWNSPOUT - COLOR BY ARCH. - SEE ROOF PLAN	
5B - JAMES HARDIE "HARDIE PANEL" COLOR #2 - INCLUDE COLOR-MATCHED REVEAL - SAME AS 5A - COLOR(S) BY ARCH.	14 - NEW INSULATED STEEL DOOR, PAINTED AS REQUIRED	21 - NEW 42" (H.) PAINTED STEEL RAILINGS AT NEW SITE CONCRETE RAMPS & STAIRS - SEE SITE PLAN ON A1.1 & CIVIL	
6 - 3 1/2" FIBER CEMENT TRIM BOARD - JAMES HARDIE 5/4 "HARDIE TRIM" NT3 BOARDS, SMOOTH FINISH - COLOR(S) BY ARCH. FROM MANUF. FULL RANGE	15 - NEW PAINTED WOOD & GLASS ENTRY DOOR TO MATCH HISTORIC ENTRY DOOR AT EXISTING, HISTORIC HORIZONTAL "Z" FLASHING AT ALL HORIZONTAL TRIM PER MANUF. SPECIFIED REQUIREMENTS	22 - NEW CONCRETE RAMPS & STAIRS - SEE SITE PLAN ON A1.1 & CIVIL	
7 - 5 1/2" FIBER CEMENT TRIM BOARD - JAMES HARDIE 5/4 "HARDIE TRIM" NT3 BOARDS, SMOOTH FINISH - COLOR(S) BY ARCH. FROM MANUF. FULL RANGE		23 - NEW PAINTED METAL CANOPY	
8 - 7 1/2" X 1" (TH.) PVC CERTATRIM CERTAINTeed (T) COLOR: TO MATCH HARDIE TRIM COLOR HORIZONTAL "Z" FLASHING AT ALL HORIZONTAL TRIM PER MANUF. SPECIFIED REQUIREMENTS		24 - EXIST. CONCRETE STAIR TO BE PATCHED & REPAIRED AS REQUIRED	
		25 - INFILL EXIST. MASONRY OPENING W/ NEW MASONRY WALL ASSEMBLY - NEW BRICK TO MATCH ADJACENT, HISTORIC BRICK	
		26 - EXIST. HISTORIC WALL SCONCE TO REMAIN & BE RELAMPED TO LED FIXTURE	

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**BUILDING
ELEVATIONS**

PROJECT NUMBER

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SHEET NUMBER

A4.2



1 MAIN ENTRY (WEST) PERSPECTIVE LOOKING NORTHEAST
NOT TO SCALE



2 WEST ELEVATION PERSPECTIVE LOOKING SOUTHEAST
NOT TO SCALE



3 WEST ELEVATION PERSPECTIVE
NOT TO SCALE

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RENDERINGS

PROJECT NUMBER
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SHEET NUMBER
A4.3

Exhibit A

NEW GUTTER AND DOWNSPOUT
-TIE IN DOWNSPOUT TO
UNDERGROUND DRAIN
-SEE CIVIL

NEW STRING LIGHTS AT OPEN
AIR PORTION OF PAVILION
-SEE ELEC.

EXISTING BRICK WALLS TO BE
CLEANED AND STAINED WHITE
-TUCKPOINT AS REQ.



1 OUTDOOR PAVILION
RENDERED VIEW - NOT TO SCALE

NEW CONCRETE SLAB OVER INFILLED
FLOOR AREA AT PAVILION
-SEE STRUCTURAL

PAINT EXISTING STEEL BEAM
AND COLUMN

NEW STAINED BEAD BOARD
PANELS OVER FURRING AT
EXISTING CONCRETE CEILING

NEW EXTERIOR GRADE
SURFACE MOUNTED LIGHT
FIXTURES

NEW METAL GATE AT EXISTING
OPENING

NEW EXTERIOR GRADE
SCONCE LIGHTS
-RUN NEW CONDUIT EMBEDDED
IN NEW CONCRETE SLAB WITH
EXPOSED CONDUIT RUN
VERTICALLY TO FIXTURE



2 OUTDOOR PAVILION NIGHT VIEW
RENDERED VIEW - NOT TO SCALE

NEW METAL GATE AT NEW
OPENING IN EXISTING WALL
-PROVIDE NEW LINTEL

NEW EXTERIOR GRADE
SURFACE MOUNTED LIGHT
FIXTURES
-SEE ELECTRICAL

NEW EXTERIOR GRADE
SCONCE LIGHTS
-RUN NEW CONDUIT EMBEDDED
IN NEW CONCRETE SLAB WITH
EXPOSED CONDUIT RUN
VERTICALLY TO FIXTURE
-SEE ELECTRICAL

NEW CONCRETE SLAB OVER
INFILLED FLOOR AREA AT
PAVILION
-SEE STRUCTURAL



3 OUTDOOR PAVILION
RENDERED VIEW - NOT TO SCALE

NEW STAINED BEAD BOARD
PANELS OVER FURRING AT
EXISTING CONCRETE CEILING

PAINT EXISTING STEEL BEAM
AND COLUMN

NEW WOOD TRELLIS
-NEW SONOTUBE TRELLIS POST
FOUNDATIONS
-TRELLIS TO BE P.T. SYP.,
STAINED AND SEALED

WIRE MESH VINE SCREENS

NEW PLANTING BED, SEE
LANDSCAPE



4 OUTDOOR PAVILION AND TRELLIS
RENDERED VIEW - NOT TO SCALE

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SHEET NUMBER
A4.4

Excerpts from Plan Commission Meeting of May 1, 2025:

Case No. 25-05 Petition of GARFIELD SCHOOL ASSOCIATES, LP to rezone the property located at 1077 WEST GRAND AVENUE from R-3 Single Family Residence District to PD Planned Development District.

It was moved and seconded (Josh Prasun/Bobby Garner) to forward Case No. 25-05 to the City Council with a recommendation of approval as set forth in the staff report.

Joselyn Stewart discussed staff's recommendation for approval of the petition based on the staff report distributed to the Plan Commission prior to the meeting (staff report is on file and is available for reviewing by request).

Eric Giswak, Maggie Giswak of Bywater Development and Marcia Mallor of TWM Engineering, were sworn in by Amy Goodman and were present in support of the rezoning. They addressed questions regarding contingencies and research marketability, Federal and State ADA accessibility, Management, charging stations, signage, boiler room, and water and storm sewers.

Upon call of the roll, Commission members A.G. Webber, Bobby Garner, Jim Schwarz, Josh Prasun, James Oliver voted aye. Motion carried.

STAFF REPORT

Decatur City Plan Commission

Hearing Date May 1, 2025
Calendar No. 25-05
Property Location 1077 West Grand Avenue
Requested Action Rezone from R-3 Single Family Residence District to PD Planned Development District
Petitioner Garfield School Associates, LP

BACKGROUND

The subject site at 1077 West Grand Avenue is currently zoned R-3 Single-Family Residence District. The site is occupied by the historic former Garfield School, originally built in 1925.

Surrounding Land Use and Zoning

<i>Direction</i>	<i>Existing Land Use</i>	<i>Zoning</i>	<i>Comprehensive Plan</i>
Subject Property	Former Garfield School	R-3	Schools – Public & Private
North	Single-Family Residence, Commercial	R-3, B-1	Residential – Low Density, Retail
South	Single-Family Residence	R-3	Residential – Low Density
East	Decatur Park District	R-3	Open Space
West	Single-Family Residence, Commercial	R-3, B-2	Residential – Low Density, Retail

PROJECT DESCRIPTION

The petitioner proposes to rezone the subject site from R-3 Single-Family Residence District to PD Planned Development District to facilitate the redevelopment of the historic Garfield School building. The project includes the creation of 32 dwelling units within the existing structure and the construction of a new three-story addition that will provide 31 additional dwelling units for multi-family housing.

The historic rehabilitation and adaptive reuse of the Garfield School will create 32 apartments within the existing building. Additionally, the newly constructed three-story addition will provide 31 apartments, offering a mix of studio, one-bedroom, and two-bedroom units.

The development will feature an on-site management office, community space for resident activities, common lounges, and other shared amenities. The target market for these apartments is seniors aged 55 and older within the Decatur community.

STAFF ANALYSIS

The City of Decatur Zoning Ordinance provides standards for reviewing applications for planned developments. An analysis of the review standards is discussed herein:

1. ***Compatibility with the character of the surrounding neighborhood and general area.*** The proposed development is compatible with the character of the surrounding area, which features a mix of land uses, including single-family residences, Decatur Housing Authority senior housing, parks and open spaces, and commercial establishments. Additionally, the site is located just off West Grand Avenue, a major corridor, further supporting its suitability for multi-family senior housing.
2. ***Effect on area.*** The proposed senior apartments are designed to integrate seamlessly with the surrounding neighborhood while addressing the community's need for affordable housing options. The development will complement the existing area and provide a high-quality residential option for seniors aged 55 and older.
3. ***Design and amenities.*** The proposed development will be required to incorporate front yard landscaping along West Grand Avenue and North Oakland Avenue, as well as landscaping within the parking lot to enhance the site's aesthetic appeal and integrate with the surrounding area.
4. ***Consistency with comprehensive plan.*** The proposed development aligns with the Comprehensive Plan, which designates the site and the surrounding areas to the north, south, east, and west as Mixed-Use Commercial/Residential. This classification supports a blend of residential and commercial uses, making the redevelopment of the historic Garfield School into senior housing consistent with the city's long-term planning goals.
5. ***Traffic capacity.*** West Grand Avenue and North Oakland Avenue have sufficient capacity to accommodate the anticipated traffic generated by the proposed development. Additionally, City Engineering has determined that a Traffic Impact Report will not be required for this project.
6. ***Adequacy of utilities.*** Existing utilities and infrastructure are adequate to serve the proposed land use.
7. ***Integration.*** The proposed development will be developed in accordance with an overall design plan.
8. ***Adequacy of parking facilities.*** The proposed development will provide off-street parking; however, it deviates from the City of Decatur's parking requirements as outlined in the Zoning Ordinance. The developer is requesting a reduced parking ratio of **one space per unit** for the proposed Senior Living development. This request is based on data from previous similar projects, which indicate that this ratio has proven to be more than adequate to accommodate residents, visitors, and employees.
Additionally, supporting data from the Institute of Transportation Engineers (ITE) shows that the **average parking demand for Senior Adult Housing is 0.61 spaces per dwelling unit**, further justifying the proposed reduction in required parking.

The PD plan has been reviewed and approved by the City's Technical Review Committee, Planning and Engineering.

STAFF RECOMMENDATION

Based on the analysis, staff recommends approval of the proposed PD Planned Development District petition with the following conditions:

1. Final site, landscaping and lighting plans shall be submitted to and approved by the Economic and Community Development Department, Public Works Department and Fire Department prior to building permits being released.

2. The site will be developed in accordance with the approved Site Plan.
3. The location of the refuse disposable areas shall be shown on the site plan as well as screened in accordance with Section XXVIII.E.2.c of the City's Zoning Ordinance.
4. All signage shall meet the requirements of Section XXVI.F of the City's Zoning Ordinance.

PLAN COMMISSION ACTION

Section XX.G.2. of the City of Decatur Zoning Ordinance requires the Plan Commission to hold a public hearing to review the Planned Development plan and report its findings concerning the effect on the comprehensive plan and compliance with the standards of review to the City Council. A motion to forward Calendar Number 25-05 to the City Council with a recommendation for approval is suggested.

The above report constitutes the testimony and recommendation of the Planning and Development Division, Economic and Community Development Department, City of Decatur.

Joselyn Stewart
Senior Transportation and Land Use Planner

ATTACHMENTS

1. Petition
2. Site Plan
3. Location and Zoning Map

	City of Decatur, Illinois				
	PETITION FOR REZONING				
	<i>Petition before the Mayor, City Council and Members of the Plan Commission of Decatur, Illinois</i>				
	Economic and Urban Development Department One Gary K. Anderson Plaza Decatur, Illinois 62523-1196				
					424-2793 FAX 424-2728

Please Type

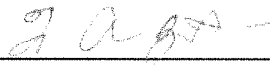
SECTION ONE: PETITIONER / OWNER / REPRESENTATIVE INFORMATION					
Petitioner	Garfield School Associates, LP (Contact: Aaron Burnett)				
Address	315 Lemay Ferry Road				
City	St. Louis	State	MO	Zip	63125
Telephone	314-304-2440	Fax		E-mail	aaron@bywaterdevelop
Property Owner	City of Decatur				
Address	#1 Gary K Anderson Plaza				
City	Decatur	State	IL	Zip	62523
Telephone		Fax		E-mail	
Representative	TWM, Inc - Marsha Maller, PE				
Address	2905 N Main Street, Suite A				
City	Decatur	State	IL	Zip	62526
Telephone	217-619-7382	Fax		E-mail	mmaller@twm-inc.com

SECTION TWO: SITE INFORMATION						
Street Address	1077 W Grand Avenue Decatur IL 62522 Parcel ID 04-12-10-301-001					
Legal Description	Lots Three and Four of the West Half of the Southwest Quarter of Section 10, Township 16 North, Range 2 East of the Third Principal Meridian, Except the North 30 feet for Street and Except the West 30 feet for Street, a tract measuring 661.7 feet x 610.83 feet, situated in Macon County, Illinois.					
Present Zoning	☐ R-1	☐ R-2	☒ R-3	☐ R-5	☐ R-6	Is this property a Planned Unit Development? ☐ YES Approval Date: _____ ☒ NO
	☐ B-1	☐ B-2	☐ B-3	☐ B-4	☐ O-1	
	☐ M-1	☐ M-2	☐ M-3	☐ PMR-1		
Please list all improvements on the site:				Existing Garfield School Building which will be renovated.		
Size of Tract	9.25	☐ SF	☒ AC			

SECTION THREE: REQUESTED ACTION						
Rezoned Property To:	☐ R-1	☐ R-2	☒ R-3	☐ R-5	☐ R-6	Will this property be a Planned Unit Development? ☒ YES ☐ NO
	☐ B-1	☐ B-2	☐ B-3	☐ B-4	☐ O-1	
	☐ M-1	☐ M-2	☐ M-3	☐ PMR-1		
Other:						

Section Three Continued	
Purpose	Please state the purpose of the proposed rezoning.
The purpose of the planned development request is to redevelopment the existing historic Garfield School building to create 32 dwelling units and to construct a new 3 story addition with 31 additional dwelling units for multi-family housing.	

SECTION FOUR: JUSTIFICATION
<i>The petitioner submits to the City Plan Commission and City Council the following facts (additional pages may be attached):</i>
Please see attached documents.

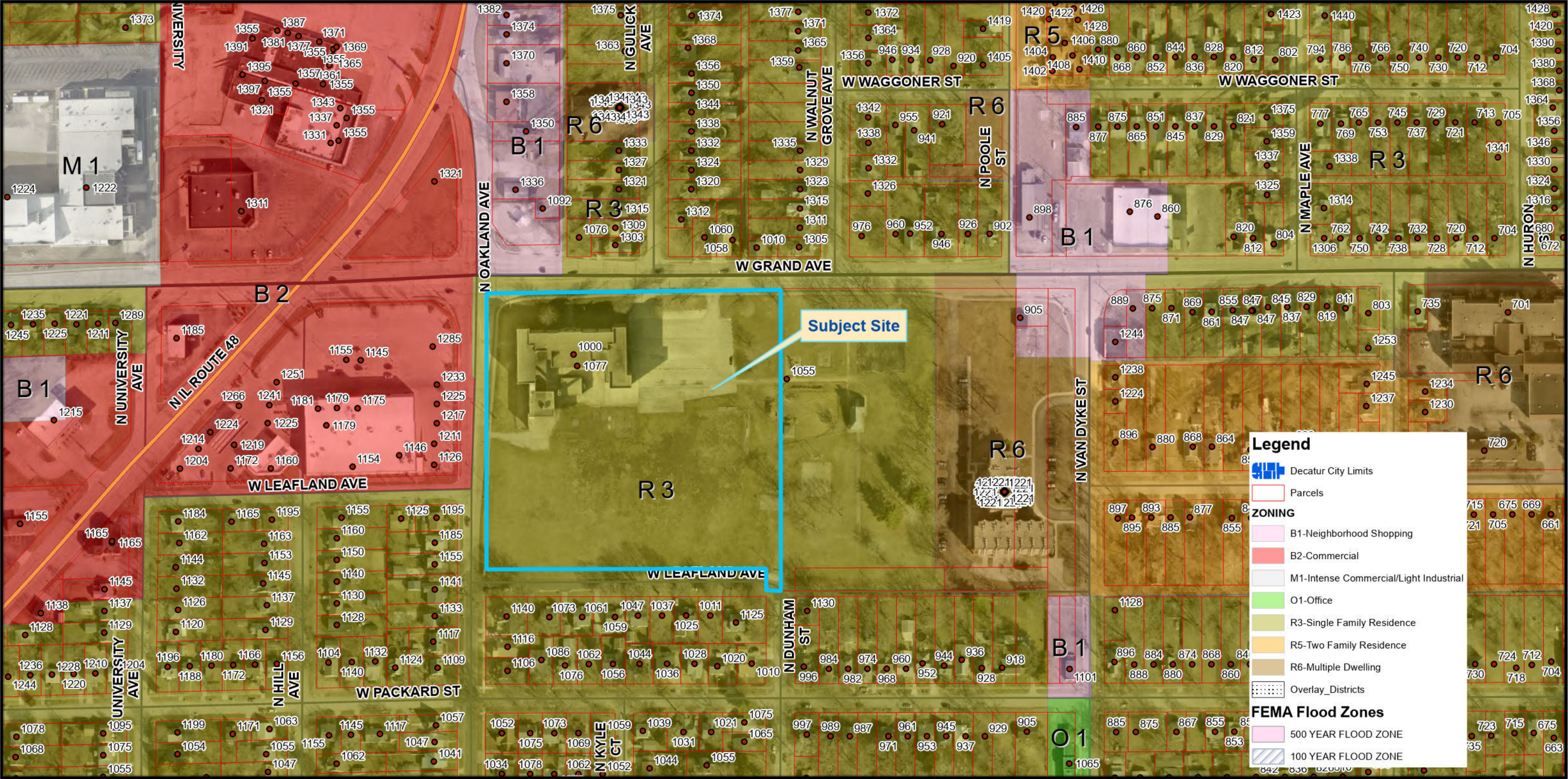
SECTION FIVE: CERTIFICATION			
	To be placed on the agenda of the regular meeting on the first Thursday of the month at 3:00 PM in the City Council Chambers, petition must be received on the first Thursday of the preceding month. Failure of the petitioner or the petitioner's representative to attend the Plan Commission hearing may result in items being tabled. Incomplete or erroneous petitions may delay items being heard by the Plan Commission.		
Petitioner's Signature		Date	2/17/2025

NOTES:	
1. Please forward this completed form and attachments to the Economic and Urban Development Department, Third Floor, Decatur Civic Center. Please make checks payable to the City of Decatur. See Schedule "A" for fees. 2. Signature of this petition grants permission to City staff to place a sign, indicating a request for zoning action, on the subject property at least 10 days prior to the Decatur City Plan Commission hearing. Said sign will be removed within 15 days of final action by City Council. 3. In the event a petition for rezoning is denied by the Council, another petition for a change to the same district shall not be filed within a period of one year from the date of denial, except upon the initiation of the City Council or the City Plan Commission after showing a change of circumstances which would warrant a renewal. 4. All petitions before the Decatur City Plan Commission are reviewed through the Development Technical Review (DTR) Process. Please consult the DTR Brochure for information related to this process.	

Rev. 2 - 4/01

OFFICE USE ONLY	
Date Filed	
By	

City of Decatur Plan Commission
1077 West Grand Avenue



Case No: 25-05
Date: May 01, 2025
Petition of: Garfield School Associates, LP
Requested Action: Rezone From R-3 Single Family Residence District to PD Planned Development



TRANSPORTATION SERVICES DEPARTMENT

No. 2025-10

May 19, 2025

TO: Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Melissa Hon, Deputy City Manager
Lacie Elzy, Transportation Services Director

SUBJECT: Resolution Accepting The Bid And Authorizing The Work Of Door Replacement For Transit Facilities With B&B Glass.

SUMMARY RECOMMENDATION:

The Transit Center located at 353 E. William St. has four (4) sets of double doors that are in need of structural repair. The lowest and most responsive bidder was a local company, B&B Glass, with a price of \$71,835.00.

This item was budgeted in the FY25 budget and will be completely funded through a federal grant.

INPUT FROM OTHER SOURCES: City staff, AEX architects.

POTENTIAL OBJECTIONS: Staff is not aware of objections.

STAFF REFERENCE: Should the City Council have any questions; they may contact Lacie Elzy at 217-542-3559 or lelzy@decaturil.gov

RESOLUTION NO. _____

**RESOLUTION ACCEPTING THE BID AND AUTHORIZING THE WORK
OF DOOR REPLACEMENT FOR TRANSIT FACILITIES WITH B&B
GLASS**

**NOW THEREFORE IT BE RESOLVED BY THE CITY COUNCIL OF THE CITY OF
DECATUR, ILLINOIS:**

Section 1. That the proposal for door replacement at the transit facility located at 353 E. William St is hereby accepted and approved.

Section 2. That the City Manager or Designee of the City of Decatur be, and is hereby authorized, to execute a contract for door replacement between the City of Decatur and B&B Glass.

Section 3. That the Procurement Officer be, and is hereby, authorized and directed to execute a purchase order between the City of Decatur, Illinois and B&B Glass for \$71,835 with a 15% contingency.

PRESENTED AND ADOPTED this 19th day of May 2025.

Julie Moore Wolfe, Mayor

ATTEST:

Kim Althoff, City Clerk

Project Name: Door Replacement at Transit 353 E. William St Date: 05/01/2025 Time: 2:00 p.m.		B&B Services Decatur, IL	BVB Glass Champaign, IL
Description			
Base Bid		\$52,655.00	\$82,000.00
Alternate Bid		\$19,180.00	\$15,800.00

TOTAL

\$71,835.00

\$97,800.00

THIS CONTRACT, made and entered into this ____ day of _____, 2025, by and between the City of Decatur, Illinois, hereinafter called "Owner", and B & B Glass hereinafter called the "Contractor".

WITNESSETH:

That for and in consideration of the payments, covenants, and agreements stated herein, the Contractor and Owner agree as follows:

1. The Contractor shall perform and complete in a Good and Workmanlike Manner all Work required in connection with **"Transit Door Replacement"**, all in strict accordance with the Contract Documents, including any and all Addenda prepared by Architectural Expressions, LLP, with specifications and drawings are made a part of this Contract; and in strict compliance with the Contractor's Bid and the other Contract Documents herein mentioned, which are a part of the Contract; and the Contractor shall do everything required by this Contract and the other documents constituting a part thereof.
2. Payments are to be made to the Contractor by the Owner in accordance with and subject to the provisions embodied in the documents made a part of this Contract, or as prescribed by law.
3. Work under this Contract shall commence on the date specified in the written Notice to Proceed from the Owner to the Contractor. Upon receipt of said Notice, the Contractor shall diligently and continuously prosecute and substantially complete all Work under this Contract. This contract is for \$71,835.00 with a 15% contingency for change orders.
5. This Contract consists of the following component parts, herein defined as the Contract Documents, all of which are as full a part of this Contract as if herein set out verbatim, or if not attached, as if hereto attached:

Advertisement for Bids	General Conditions
Information for Bidders	Special Conditions
Bid	Standard Specifications
Non-Collusion Affidavit	Project Drawings
Contract (This Instrument)	Special Provisions
Contract Change Orders	Supplemental Specifications
Addendas	Standard Drawings

The above-named documents are essential parts of the Contract, and a requirement occurring in one is as binding as though occurring in all. They are intended to be complementary and to describe and provide for a complete work product.

In case of discrepancy, the order of precedence is as follows:

1. Contract Change Orders
2. Contract
3. Addenda

4. Special Provisions
5. Project Drawings
6. Standard Drawings
7. Special Conditions
8. General Conditions
9. Supplemental Specifications
10. Standard Specifications

In the event there is a conflict between any of the above listed documents, the provision of the document with the lower numerical value shall govern over those documents with a high numerical value.

The Contractor shall not take advantage of any apparent error or omission in the plans or specifications. In the event the Contractor discovers such an error or omission, the bidder shall immediately notify the Owner. The Owner will then make such corrections and interpretations as may be deemed necessary for fulfilling the intent of the plans and specifications.

6. It is agreed by the parties to this Contract that this Contract shall be executed in quadruplicate, one copy for the Contractor, and three copies for the Owner.
7. The Contractor must follow Federal and State Clauses Provided in this contract. See Attachment of Clauses.

ATTEST:

CITY OF DECATUR, ILLINOIS

CITY CLERK

By _____
MAYOR

CONTRACTOR

SECRETARY (Corporate Seal)

By _____
PRESIDENT

FEDERAL CLAUSES

Simplified Acquisition Threshold

Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. § 1908, or otherwise set by law, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. (Note that the simplified acquisition threshold determines the procurement procedures that must be employed pursuant to 2 C.F.R. §§ 200.317–200.327. The simplified acquisition threshold does not exempt a procurement from other eligibility or processes requirements that may apply. For example, Buy America's eligibility and process requirements apply to any procurement in excess of \$150,000. 49 U.S.C. § 5323(j)(13).)

No Federal Government Obligations to Third Parties

Except if the Federal Government expressly consents in writing, the Federal Government does not and shall not have any commitment or liability related to the Underlying Agreement, to any Third-Party Participant at any tier to this solicitation and contract.

False Statements or Claims/Civil and Criminal Fraud

The Contractor recognizes that the requirements of the Program Fraud Civil Remedies act of 1986, as amended, 31 U.S.C. § 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. Part 31, apply to its actions pertaining to the Project. Accordingly, by signing a contract or agreement, the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, or it may make pertaining to the Project and any subsequent contract or agreement. In addition to other penalties that may be applicable, the Contractor also acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986, as amended, on the Contractor to the extent the Federal Government deems appropriate. The contractor acknowledges that 49 U.S.C. § 5323(l)(1) authorizes the Federal Government to impose the penalties under 18 U.S.C. § 1001 if the contractor provides a false, fictitious, or fraudulent claim, statement, submission, certification, assurance, or representation in connection with a federal public transportation program under 49 U.S.C. chapter 53 or any other applicable federal law.

Access to Third Party Contract Records

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third-party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site.

The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

Changes to Federal Requirements

The Contractor agrees that the most recent of such Federal, State, and Local requirements will govern the administration of the procurement solicitation and any subsequent contract at any particular time, except if there is sufficient evidence in any contract of a contrary intent. Such contrary intent might be evidenced by a letter signed by the Federal Transit Administration (FTA) or the Illinois Department of Transportation (IDOT), the language of which modifies or otherwise conditions the text of the procurement solicitation or contract. Requirements that apply to the Agency, Award, the accompanying Underlying Agreement, and any Amendments thereto may change due to changes in federal, state or local law, regulation, other requirements, or guidance, or changes in the Agency's Underlying Agreement including any information incorporated by reference and made part of that Underlying Agreement, and applicable changes to those federal requirements will apply to this Agreement and parties thereto at any tier.

Termination

All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-federal entity including the manner by which it will be effected and the basis for settlement.

Equal Employment Opportunity

Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. § 60-1.4(b), in accordance with Executive Order No. 11246, "Equal Employment Opportunity," 42 U.S.C. § 2000e note (30 Fed. Reg. 12319, 12935, 3 C.F.R. 1964-1965 Comp., p. 339), as amended by Executive Order No. 11375, "Amending Executive Order No. 11246 Relating to Equal Employment Opportunity," (32 Fed. Reg. 14,303) and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Civil Rights (Title VI, ADA, EEO except Special DOL EEO clause for construction projects)

The Contractor agrees to and assures that each third-party contract at any tier will prohibit discrimination based on race, color, religion, national origin, sex, gender identity, disability, age or veteran's status. Contractor also agrees to prohibit the exclusion from participation in employment or business opportunity for reasons identified in 49 U.S.C. § 5332, as amended, denial from program benefits identified in 49 U.S.C. § 5332, as amended, and discrimination identified in 49 U.S.C. § 5332, as amended, including discrimination in employment or a business opportunity identified in 49 U.S.C. § 5332, as amended. In addition, the Contractor agrees to comply with applicable Federal or State requirements that may be issued. The Contractor and its subcontractors agree to, and assure that it will comply with all applicable Federal and State of Illinois Equal Employment Opportunity (EEO) laws and regulations. The Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, marital status, pregnancy, gender identity, sexual orientation, parental status, national origin, age, disability, family medical history or genetic information, political affiliation, military service, or other non-merit based factors or any other consideration made unlawful by federal, state or local laws. The Contractor agrees to take affirmative action to ensure that applicants are employed and that employees are treated during employment, without regard to their race, color, religion, sex, marital status, pregnancy, gender identity, sexual orientation, parental status, national origin, age, disability, family medical history or genetic

information, political affiliation, military service, or other non-merit based factors or any other consideration made unlawful by federal, state or local laws. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other compensation, and selection for training, including apprenticeship. The Contractor also agrees to assist the Buyer in obtaining compliance with implementing any new requirements FTA may issue, including but not limited to: Comply with Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e et seq., as amended, Facilitate compliance with Executive Order No. 11246, "Equal Employment Opportunity" September 24, 1965 (42 U.S.C. § 2000e note,)), as amended by any later Executive Order that amends or supersedes it in part and is applicable to federal assistance programs, Comply with federal transit law, specifically 49 U.S.C. § 5332, as amended, FTA Circular 4704.1 "Equal Employment Opportunity (EEO) Requirements and Guidelines for Federal Transit Administration Recipients," , as amended and Follow other federal guidance pertaining to EEO laws, regulations, and requirements, and prohibitions against discrimination on the basis of disability. In the event of the Contractor's non-compliance with the provisions of the following Equal Employment Opportunity Clause, the Illinois Human Rights Act, or the Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Contractor may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and any subsequent Agreement may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. The contractor agrees to and assures that each third party participant will prohibit discrimination based on race, color or national origin. Additionally, will comply with Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000d et seq., as amended, U.S. DOT regulations, "Nondiscrimination in Federally-Assisted Programs of the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964," , as amended, 49 C.F.R. part 21, as amended, and Federal transit law, specifically 49 U.S.C. § 5332, as amended. Contractor agrees to comply with the most recent Title VI Requirements and federal or state guidance that may be issued.

Special DOL EEO clause for construction projects

The contractor agrees to comply when undertaking "construction" as recognized by the U.S. Department of Labor (U.S. DOL), with U.S. DOL regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," as amended, and Executive Order No. 11246, "Equal Employment Opportunity in Federal Employment," as amended. See the Equal Employment Opportunity Compliance section for additional requirements relating to Equal Employment Opportunity compliance.

Disadvantaged Business Enterprises (DBEs)

To the extent authorized by applicable federal laws, regulations, or requirements, the contractor agrees to facilitate, and assures that each Third-Party Participant will facilitate, participation by small business concerns owned and controlled by socially and economically disadvantaged individuals, also referred to as "Disadvantaged Business Enterprises" (DBEs). In conjunction with the performance of any subsequent Agreement, the Contractor will cooperate with the Buyer(s) in meeting its commitments and goals with regard to the maximum utilization of Disadvantaged Business Enterprises (DBE), as defined in 49 CFR Part 26, and will use its best efforts to insure that Disadvantaged Business Enterprises shall have the maximum practicable opportunity to compete for subcontract work under any subsequent Agreement. If a DBE goal is requested in the solicitation, the contractor certifies, under penalty

of perjury and other applicable penal laws that if awarded the federal-aid contract, the contractor will make a good faith effort to utilize certified DBE firms to perform DBE work at or above the amount or percentage of the dollar value specified in the bidding documents. Additionally, DBE firms selected must only perform the type of work that they were certified to perform. The bidder further certifies the bidder's understanding that the bidder may not unilaterally terminate, substitute for, or replace any DBE firm that was designated in the executed contract, in whole or in any part, with another DBE, any non-DBE firm or with the contractor's own forces or those of an affiliate of the contractor, without the prior written consent of Buyer. Disadvantaged Business Enterprises (DBE's), which are awarded a contract or an agreement by the Buyer or Contractor (subcontracts), are advised that failure to adhere to DBE requirements and policies may result in: the termination of this contract, withholding monthly progress payments, assessing sanctions, liquidated damages, and/or disqualifying the contractor from future bidding opportunities as non-responsible. A prime contractor cannot terminate a DBE subcontractor or supplier for convenience without written consent of the owner. If the prime contractor wishes to remove a DBE firm from the contract for any reason, the selected prime contractor must maintain documents that the following steps were adhered to: Notify the Owner immediately of any Delays or incomplete work by the DBE firm. Give the DBE firm a notice to cure and give them 7 days to respond or provide an acceptable schedule to complete the work. If the DBE firm fails to cure the situation or complete the work on time, the prime contractor must get approval from the owner to remove the DBE firm from the project. The prime contractor must then make good faith efforts to find another DBE firm(s) to perform a commercially useful function for the project. The DBE firm(s) must perform at least the same value of work under the contract, to the extent needed to meet the contract goal established in the solicitation. The new DBE firm(s) may perform a different function than the initial DBE, but any change in subcontractor from the original bid/proposal must be approved by the owner in writing. Disadvantaged Business Enterprises, which are awarded a contract or an agreement by the Buyer or the Contractor (subcontracts) are advised that failure to adhere to DBE requirements and policies, as defined in 49 CFR Part 26, constitutes a breach of contract.

Incorporation of FTA Terms

As a condition of a Bid or Proposal submittal, it is the responsibility of the Contractor to ensure all applicable solicitation clauses, terms, and conditions, are included in all subcontracted work contracts or agreements.

Debarment and Suspension

(Executive Orders 12549 and 12689). A covered transaction (see 2 C.F.R. §§ 180.220 and 1200.220) must not be entered into with any party listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. 180 that implement Executive Orders 12549 (31 U.S.C. § 6101 note, 51 Fed. Reg. 6370,) and 12689 (31 U.S.C. § 6101 note, 54 Fed. Reg. 34131), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The Recipient agrees to include, and require each Third Party Participant to include, a similar provision in each lower tier covered transaction, ensuring that each lower tier Third Party Participant: (i) Complies with federal debarment and suspension requirements; and (ii) Reviews the SAM at <https://www.sam.gov>, if necessary to comply with U.S. DOT regulations, 2 CFR Part 1200.

Buy America

This provision requires that federal tax dollars used to purchase steel, iron, and manufactured goods used in a transit project must be produced domestically in the United States, unless a waiver has been granted by FTA or a product is subject to a general waiver. General waivers are listed in 49 C.F.R. 661.7. Manufactured goods must be 100-percent produced in the U.S. A manufactured good is considered produced in the United States if: (1) All of the manufacturing processes for the product take place in the United States; and (2) All of the components of the product are of U.S. origin. A component is considered of U.S. origin if it is manufactured in the United States, regardless of the origin of its subcomponents. 49 CFR 661.5(d). Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies. This provision requires that federal tax dollars used to purchase steel, iron, and manufactured goods used in a transit project must be produced domestically in the United States, unless a waiver has been granted by FTA or a product is subject to a general waiver. General waivers are listed in 49 C.F.R. 661.7. When procuring rolling stock, which includes train control, communication, traction power equipment, and rolling stock prototypes, the cost of the components and subcomponents produced in the U.S. must be: more than 60 percent for FY2016 and FY2017 more than 65 percent for FY2018 and FY2019 more than 70 percent for FY2020 and beyond. Final assembly for rolling stock also must occur in the U.S. Additionally, rolling stock procurements are subject to the pre-award and post-delivery Buy America audit provisions set forth in 49 U.S.C. § 5323(m) and 49 CFR part 663. For rolling stock purchases for which the average cost of the vehicle is more than \$300,000, the FAST Act allows the cost of steel or iron produced in the U.S. and used in the rolling stock frames or car shells to be included in the domestic content calculation, regardless of whether the frame or car shell is produced in the U.S. Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

Resolution of Disputes, Breaches, or Other Litigation**Disputes**

Except as otherwise provided in any subsequent Contract, any dispute concerning a question of fact arising under a contract, which is not disposed of by mutual agreement, shall be decided by the Contracting Officer, who shall reduce his/her decision to a written response and mail or otherwise furnish a copy thereof to the Contractor. The decision of the Contracting Officer shall be final and conclusive, unless determined by a court of competent jurisdiction to have been fraudulent, or capricious, or arbitrary, or so grossly erroneous as necessarily to imply bad faith, or not supported by substantial evidence. In connection with any appeal proceeding under this clause, Buyer shall afford the Contractor an opportunity to be heard and to offer evidence in support of its appeal. Pending final decision of a dispute hereunder, the Contractor shall proceed diligently with the performance of the contract and in accordance with the Contracting Officer's decision.

FTA's review of protests is limited to allegations that the Grantee (Buyer) failed to follow the above procedure. This clause does not preclude consideration of law questions in connection with decisions provided for in this clause, provided that nothing in an Agreement or Contract shall be construed as making final the decision of any administrative official, representative, or board on a question of law. Breach of Contract If, through any cause, the Contractor shall fail to fulfill in a timely and proper manner

its obligations under any subsequent contract or agreement, or if the Contractor shall violate any of the covenants, agreements, or stipulations of any subsequent contract or agreement, the Buyer(s) shall thereupon have the right to terminate any subsequent contract or agreement by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least five (5) calendar days before the effective date of such termination. In such event, all unfinished drawings, maps, photographs or other material prepared by the Contractor under any subsequent contract or agreement shall, at the option of the Buyer(s), become its property, and the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents, materials, or equipment. Notwithstanding the above, the Contractor shall not be relieved of liability to the Buyer(s) for damages sustained by the Buyer, by virtue of any breach of any subsequent contract or agreement by the Contractor, and the Buyer(s) may withhold any payments to the Contractor until such time as the final compensation to the Contractor is determined.

Any subsequent contract or agreement also may be terminated at the discretion of both parties due to circumstances beyond the control of the Contractor, such as national disaster, acts of God, or strikes by organized labor unions.

FTA Interest. FTA has a vested interest in the settlement of any violation of federal law, regulation, or requirement, or any disagreement involving the Award, the accompanying Underlying Agreement, and any Amendments thereto including, but not limited to, a default, breach, major dispute, or litigation, and FTA reserves the right to concur in any settlement or compromise.

Notification to FTA; Flow Down Requirement. If a current or prospective legal matter that may affect the Federal Government emerges, the Recipient must promptly notify the FTA Chief Counsel and FTA Regional Counsel for the Region in which the Recipient is located. The Recipient must include a similar notification requirement in its Third Party Agreements and must require each Third Party Participant to include an equivalent provision in its subagreements at every tier, for any agreement that is a "covered transaction" according to 2 C.F.R. §§ 180.220 and 1200.220.

The types of legal matters that require notification include, but are not limited to, a major dispute, breach, default, litigation, or naming the Federal Government as a party to litigation or a legal disagreement in any forum for any reason. Matters that may affect the Federal Government include, but are not limited to, the Federal Government's interests in the Award, the accompanying Underlying Agreement, and any Amendments thereto, or the Federal Government's administration or enforcement of federal laws, regulations, and requirements. **Additional Notice to U.S. DOT Inspector General.** The Recipient must promptly notify the U.S. DOT Inspector General in addition to the FTA Chief Counsel or Regional Counsel for the Region in which the Recipient is located, if the Recipient has knowledge of potential fraud, waste, or abuse occurring on a Project receiving assistance from FTA. The notification provision applies if a person has or may have submitted a false claim under the False Claims Act, 31 U.S.C. § 3729, et seq., or has or may have committed a criminal or civil violation of law pertaining to such matters as fraud, conflict of interest, bid rigging, misappropriation or embezzlement, bribery, gratuity, or similar misconduct involving federal assistance. This responsibility occurs whether the Project is subject to this Agreement or another agreement between the Recipient and FTA, or an agreement involving a principal, officer, employee, agent, or Third Party Participant of the Recipient. It also applies to subcontractors at any tier. Knowledge, as used in this paragraph, includes, but is not limited to, knowledge of a criminal or civil investigation by a Federal, state, or local law enforcement or other investigative agency, a criminal indictment or civil complaint, or probable cause that could support a criminal indictment, or any other credible information in the possession of the Recipient. In this paragraph, "promptly" means to refer information without delay and without change. This notification

provision applies to all divisions of the Recipient, including divisions tasked with law enforcement or investigatory functions. Federal Interest in Recovery. The Federal Government retains the right to a proportionate share of any proceeds recovered from any third party, based on the percentage of the federal share for the Underlying Agreement. Notwithstanding the preceding sentence, the Recipient may return all liquidated damages it receives to its Award Budget for its Underlying Agreement rather than return the federal share of those liquidated damages to the Federal Government, provided that the Recipient receives FTA's prior written concurrence. Enforcement. The Recipient must pursue its legal rights and remedies available under any third party agreement or any federal, state, or local law or regulation.

FTA Master Agreement

Agreement (28) Section 39(b). Notification to FTA; Flow Down Requirement. If a current or prospective legal matter that may affect the Federal Government emerges, the Recipient must promptly notify the FTA Chief Counsel and FTA Regional Counsel for the Region in which the Recipient is located. The Recipient must include a similar notification requirement in its Third Party Agreements and must require each Third Party Participant to include an equivalent provision in its subagreements at every tier, for any agreement that is a "covered transaction" according to 2 C.F.R. §§ 180.220 and 1200.220.

(1) The types of legal matters that require notification include, but are not limited to, a major dispute, breach, default, litigation, or naming the Federal Government as a party to litigation or a legal disagreement in any forum for any reason.

(2) Matters that may affect the Federal Government include, but are not limited to, the Federal Government's interests in the Award, the accompanying Underlying Agreement, and any Amendments thereto, or the Federal Government's administration or enforcement of federal laws, regulations, and requirements.

(3) Additional Notice to U.S. DOT Inspector General. The Recipient must promptly notify the U.S. DOT Inspector General in addition to the FTA Chief Counsel or Regional Counsel for the Region in which the Recipient is located, if the Recipient has knowledge of potential fraud, waste, or abuse occurring on a Project receiving assistance from FTA. The notification provision applies if a person has or may have FY2022 Contractors Manual – Procurement 9-57 submitted a false claim under the False Claims Act, 31 U.S.C. § 3729, et seq., or has or may have committed a criminal or civil violation of law pertaining to such matters as fraud, conflict of interest, bid rigging, misappropriation or embezzlement, bribery, gratuity, or similar misconduct involving federal assistance. This responsibility occurs whether the Project is subject to this Agreement or another agreement between the Recipient and FTA, or an agreement involving a principal, officer, employee, agent, or Third Party Participant of the Recipient. It also applies to subcontractors at any tier. Knowledge, as used in this paragraph, includes, but is not limited to, knowledge of a criminal or civil investigation by a Federal, state, or local law enforcement or other investigative agency, a criminal indictment or civil complaint, or probable cause that could support a criminal indictment, or any other credible information in the possession of the Recipient. In this paragraph, "promptly" means to refer information without delay and without change. This notification provision applies to all divisions of the Recipient, including divisions tasked with law enforcement or investigatory functions.

Termination for Default

If the Contractor does not deliver goods or materials in accordance with any subsequent contract delivery schedule, or, if any subsequent contract is for services, the Contractor fails to perform in the manner called for in a subsequent contract, or if the Contractor fails to comply with any other provisions of a subsequent contract, the Buyer(s) may terminate the contract for default. Termination shall be effected by serving a notice of termination on the Contractor setting forth the manner in which

the Contractor is in default. The Contractor will only be paid the contract price for goods or materials delivered and accepted, or services performed in accordance with the manner of performance set forth in any contract. If it is later determined by the Buyer(s) that the Contractor had an excusable reason for not performing, such as a strike, fire, or flood, events which are not the fault of, or are beyond the control of the Contractor, the Buyer(s), after setting up a new delivery or performance schedule, may allow the Contractor to continue work, or treat the termination as a termination for convenience.

Determination of Outstanding Fees at Time of Termination

Lobbying

Contractors that apply or bid for an award exceeding \$100,000 must file the required Byrd Anti-Lobbying Amendment certification required by 49 CFR Part 20. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other contract award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Pursuant to Federal regulations, the Contractors are required to have all subcontractors providing more than \$100,000.00 in services or materials to also complete this certification and include it with any Bid/Proposal submittal. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Byrd Anti Lobbying Amendment

(31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award

Clean Air and the Federal Water Pollution Control Act

33 U.S.C. §§ 1251 – 1388), as amended. Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. §§ 7401 – 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. §§ 1251 – 1388). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Clean Water

The contractor agrees to comply with all applicable standards, orders and regulations issued relating to the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. The contractor must report and require subcontractors to report any violations to the Federal Transit Administration and the Regional Office of the Environmental Protection Agency (EPA).

Cargo Preference

For any transport of property or persons, solicitation respondents agree to comply with 46 U.S.C. § 55305 and the U.S. Maritime Administration regulations, "Cargo Preference- Use of U.S. Flag Vessels", 46C.F.R., Part 381, to the extent said regulations apply to the project. The regulations require that U.S. Flag vessels be used to transport at least 50 percent of any federally assisted property.

Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

Fly America

For any transport of property or persons, solicitation respondents understand and agree that the Buyer, when using Federal funds, will not participate in the costs of international air transportation of any persons involved in, or property acquired for the project, unless air transportation is provided by U.S. Flag air carriers, to the extent that air service by U.S. Flagged air carriers is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, as amended, 49 U.S.C., Subsection 40118, and with U.S. GSA regulations, "Use of United States Flag Air Carriers", 41 C.F.R., Subsections 301-10.131 through 301-10.143. Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

Solid Wastes

A Recipient that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Prompt Payment

The Vendor agrees to pay each subcontractor under this Contract for the satisfactory performance of its Contract no later than thirty (30) days from the receipt of each payment the Vendor receives from City. Any delay or postponement of payment in accordance with the thirty (30) daytime frame may occur only for good cause following written Approval of City. This clause Applies to both DBE and non-DBE subcontracts.

Conditions for Accessing Federal Assistance. To seek or obtain federal assistance for the costs of implementing the Award, the Recipient agrees that: It must execute the Underlying Agreement and any Amendments thereto; It must receive and file a properly signed document seeking payment for the expense, such as a voucher or other appropriate record, and a properly detailed description of the relationship of the expense to the Award; It must identify all sources of federal assistance from which the payment is derived; It must provide FTA with all financial and progress reports required to date; and

31 If the Recipient must provide a non-federal share, unless FTA has stated otherwise in writing that the Recipient may defer the non-federal share: The Recipient will not request or obtain more federal assistance than justified by the eligible non-federal share it has provided; The Recipient will not cause the proportion of federal assistance available for the Award at any time to exceed the percentage of federal assistance authorized and documented in the Underlying Agreement; and When combined with federal payments, the Recipient will be able to demonstrate that the non-federal share will be adequate to cover all eligible costs incurred in support of the Award.

Davis-Bacon Act

As amended (40 U.S.C. §§ 3141 – 3148). When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. §§ 3141 – 3144, and 3146 – 3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The nonfederal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. § 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of a public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency.

Contract Work Hours and Safety Standards Act

(40 U.S.C. §§ 3701 – 3708). Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. § 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer based on a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. FY2022 Contractors Manual – Procurement 9-55

Rights to Inventions Made Under a Contract or Agreement

If the federal award meets the definition of “funding agreement” under 37 C.F.R. § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit

Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

Copeland Anti-Kickback Act

The contractor agrees to comply with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”), as amended, in addition to other requirements that may apply. The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The contractor agrees to report suspected and reported violations to the buyer.

Bonding (*IDOT has lowered the bond threshold for Federal pass through funds to \$100,000.*)

Bonding 2 CFR 200.326: For construction or facility improvement contracts or subcontracts exceeding the Federal Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the nonFederal entity provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected.

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b) A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

Seismic Safety

The contractor agrees to comply with the Earthquake Hazards Reduction Act of 1977, as amended, 42 U.S.C. § 7701 et seq., and U.S. DOT regulations, “Seismic Safety,” 49 C.F.R. part 41, specifically, 49 C.F.R. § 41.117, as amended for any new buildings and additions to any existing buildings.

Public Transportation Employee Protective Arrangements

As a condition of award of federal assistance appropriated or made available for FTA programs involving public transportation operations, the Recipient agrees to comply and assures that each Third Party Participant will comply with the following employee protective arrangements of 49 U.S.C. § 5333(b)

U.S. DOL Certification. When its Award, the accompanying Underlying Agreement, or any Amendments thereto involve public transportation operations and are supported with federal assistance appropriated or made available for 49 U.S.C. §§ 5307 – 5312, 5316, 5318, 5323(a)(1), 5323(b), 5323(d), 5328, 5337, 5338(b), or 5339, or former 49 U.S.C. §§ 5308, 5309, 5312, or other provisions of law as required by the Federal Government, U.S. DOL must provide a certification of employee protective arrangements before

FTA may provide federal assistance for that Award. The Recipient agrees that the certification issued by U.S. DOL is a condition of the Underlying Agreement and that the Recipient must comply with its terms and conditions.

Special Warranty. When its Underlying Agreement involves public transportation operations and is supported with federal assistance appropriated or made available for 49 U.S.C. § 5311, U.S. DOL will provide a Special Warranty for its Award, including its Award of federal assistance under the Tribal Transit Program. The Recipient agrees that its U.S. DOL Special Warranty is a condition of the Underlying Agreement and the Recipient must comply with its terms and conditions.

Special Arrangements for Underlying Agreements for Federal Assistance Authorized under 49 U.S.C. § 5310. The Recipient agrees, and assures that any Third Party Participant providing public transportation operations will agree, that although pursuant to 49 U.S.C. § 5310, and former 49 U.S.C. §§ 5310 or 5317, FTA has determined that it was not “necessary or appropriate” to apply the conditions of 49 U.S.C. § 5333(b) to any Subrecipient participating in the program to provide public transportation for seniors (elderly individuals) and individuals with disabilities, FTA reserves the right to make case-by-case determinations of the applicability of 49 U.S.C. § 5333(b) for all transfers of funding authorized under title 23, United States Code (flex funds), and make other exceptions as it deems appropriate.

State Management and Monitoring Systems

The Recipient agrees to comply with joint FHWA and FTA regulations, “Management and Monitoring Systems,” 23 CFR Part 500, and FTA regulations, “Transportation Infrastructure Management,” 49 CFR Part 614.

Charter Service

Prohibitions. The Recipient agrees that neither it nor any Third Party Participant involved in the Award will engage in charter service, except as permitted under federal transit laws, specifically 49 U.S.C. § 5323(d), (g), and (r), FTA regulations, “Charter Service,” 49 CFR Part 604, any other federal Charter Service regulations, federal requirements, or federal guidance.

Exceptions. Apart from exceptions to the Charter Service restrictions in FTA’s Charter Service regulations, FTA has established the following additional exceptions to those restrictions:

(1) FTA’s Charter Service restrictions do not apply to equipment or facilities supported with federal assistance appropriated or made available for 49 U.S.C. § 5307 to support a Job Access and Reverse Commute (JARC)- type Project or related activities that would have been eligible for assistance under repealed 49 U.S.C. § 5316 in effect in Fiscal Year 2012 or a previous fiscal year, provided that the Recipient uses that federal assistance for FTA program purposes only; and

(2) FTA’s Charter Service restrictions do not apply to equipment or facilities supported with the federal assistance appropriated or made available for 49 U.S.C. § 5310 to support a New Freedom-type Project or related activities that would have been eligible for federal assistance under repealed 49 U.S.C. § 5317 in effect in Fiscal Year 2012 or a previous fiscal year, provided the Recipient uses that federal assistance for FTA program purposes only.

Violations. If it or any Third Party Participant engages in a pattern of violations of FTA’s Charter Service regulations, FTA may require corrective measures and remedies, including withholding an amount of federal assistance as provided in FTA’s Charter Service regulations, 49 CFR Part 604, appendix D, or barring it or the 91 Third Party Participant from receiving federal assistance provided in 49 U.S.C. chapter 53, 23 U.S.C. § 133, or 23 U.S.C. § 142.

School Bus Operations

Prohibitions. The Recipient agrees that neither it nor any Third Party Participant that is participating in its Award will engage in school bus operations exclusively for the transportation of students or school personnel in competition with private school bus operators, except as permitted by federal transit laws, 49 U.S.C. § 5323(f) or (g), FTA regulations, "School Bus Operations," 49 CFR Part 605, and any other applicable federal "School Bus Operations" laws, regulations, requirements, or applicable federal guidance.

Violations. If a Recipient or any Third Party Participant has operated school bus service in violation of FTA's School Bus laws, regulations, or requirements, FTA may require the Recipient or Third Party Participant to take such remedial measures as FTA considers appropriate, or bar the Recipient or Third Party Participant from receiving federal transit assistance.

Drug Use and Testing

Drug or Alcohol Abuse – Confidentiality and Other Civil Rights Protections. The Recipient agrees to comply with the confidentiality and civil rights protections of: (1) The Drug Abuse Office and Treatment Act of 1972, as amended, 21 U.S.C. § 1101, et seq.; (2) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, as amended, 42 U.S.C. § 4541, et seq.; and (3) The Public Health Service Act, as amended, 42 U.S.C. §§ 290dd – 290dd-2.

Substance Abuse, Alcohol Misuse and Testing

Drug-Free Workplace. The Recipient agrees to: (1) Comply with the Drug-Free Workplace Act of 1988, as amended, 41 U.S.C. § 8103, et seq.; 94 (2) Comply with U.S. DOT regulations, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 49 CFR Part 32; and (3) Follow and facilitate compliance with U.S. OMB regulatory guidance, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 2 CFR Part 182, particularly where the U.S. OMB regulatory guidance supersedes comparable provisions of 49 CFR Part 32.

Alcohol Misuse and Prohibited Drug Use. (1) Requirements. The Recipient agrees to comply and assures that its Third Party Participants will comply with: (i) Federal transit laws, specifically 49 U.S.C. § 5331; (ii) FTA regulations, "Prevention of Alcohol Misuse and Prohibited Drug Use in Transit Operations," 49 CFR Part 655; and (iii) Applicable provisions of U.S. DOT regulations, "Procedures for Transportation Workplace Drug and Alcohol Testing Programs," 49 CFR Part 40. (2) Remedies for Non-Compliance. The Recipient agrees that if FTA determines that the Recipient or a Third Party Participant receiving federal assistance under 49 U.S.C. chapter 53 is not in compliance with 49 CFR Part 655, the Federal Transit Administrator may bar that Recipient or Third Party Participant from receiving all or a portion of the federal transit assistance for public transportation it would otherwise receive.

Patent Rights

The Federal Government may acquire patent rights when the contractor produces a patented or patentable invention, improvement, or discovery. The Federal Government's rights arise when the patent or patentable information is conceived or reduced to practice with federal assistance provided through this Underlying Agreement, or when a patent is issued or patented information becomes available as described in the Master Agreement, the contractor or Buyer will notify FTA immediately and provide a detailed report satisfactory to FTA. Unless the Federal Government determines otherwise in writing, irrespective of its status or the status of any Third Party Participant as a large business, small business, state government, state instrumentality, local government, Indian tribe, nonprofit

organization, institution of higher education, or individual, the Recipient will transmit the Federal Government's patent rights to FTA, as specified in 35 U.S.C. § 200 et seq and U.S. Department of Commerce regulations, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," 37 C.F.R. part 401.

Rights in Data and Copyrights

For projects funded through a Federal award with FTA for experimental, developmental, or research work purposes, depending on the nature of the Underlying Agreement, the Federal Government may acquire patent rights when the Recipient or Third-Party Participant produces a patented or patentable invention, improvement, or discovery. As such, certain Patent Rights and Data Rights apply to all subject data first produced in the performance of this Contract. The Contractor shall grant the AGENCY intellectual property access and licenses deemed necessary for the work performed under this Agreement and in accordance with the requirements of 37 C.F.R. part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by FTA or U.S. DOT. Subject data includes, but is not limited to: computer software, standards, specifications, engineering drawings and associated lists, process sheets, manuals, technical reports, catalog item identifications, and related information, but do not include financial reports, cost analyses, or other similar information used for performance or administration of the Underlying Agreement.

Energy Conservation

The Contractor agrees to comply with the mandatory energy standards and policies of its state energy conservation plans under the Energy Policy and Conservation Act, as amended, 42 U.S.C. § 6321 et seq., as amended.

Recycled Products

The Contractor agrees to give preference to the purchase and/or provision of recycled products or products that conserve natural resources, where appropriate and applicable, for use in this acquisition, pursuant to the various Environmental Protection Agency (EPA) guidelines contained in 40 CFR, Parts 247-254, as amended.

Safe Operations of Motor Vehicles

Seat Belt Use. The Recipient agrees to implement Executive Order No. 13043, "Increasing Seat Belt Use in the United States," April 16, 1997, 23 U.S.C. § 402 note, (62 Fed. Reg. 19217), by:

- (1) Adopting and promoting on-the-job seat belt use policies and programs for its employees and other personnel that operate company-owned vehicles, company-rented vehicles, or personally operated vehicles; and 93
- (2) Including a "Seat Belt Use" provision in each third party agreement related to the Award.

Distracted Driving, Including Text Messaging While Driving. The Recipient agrees to comply with: (1) Executive Order No. 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009, 23 U.S.C. § 402 note, (74 Fed. Reg. 51225); (2) U.S. DOT Order 3902.10, "Text Messaging While Driving," December 30, 2009; and (3) The following U.S. DOT Special Provision pertaining to Distracted Driving: (i) Safety. The Recipient agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Recipient owns, leases, or rents, or a privately-owned vehicle when on official business in connection with the Award, or

when performing any work for or on behalf of the Award; (ii) Recipient Size. The Recipient agrees to conduct workplace safety initiatives in a manner commensurate with its size, such as establishing new rules and programs to prohibit text messaging while driving, re-evaluating the existing programs to prohibit text messaging while driving, and providing education, awareness, and other outreach to employees about the safety risks associated with texting while driving; and (iii) Extension of Provision. The Recipient agrees to include the preceding Special Provision of section 34(b)(3)(i) – (ii) of this Master Agreement in its third party agreements, and encourage its Third Party Participants to comply with this Special Provision, and include this Special Provision in each third party subagreement at each tier supported with federal assistance.

Conformance with ITS National Architecture

Solicitation respondents agree to conform, to the extent applicable to the National Intelligent Transportation Systems (ITS) Architecture and Standards as required by Section 5206(e) of TEA-21, 23 U.S.C. Subsection 502 note, and with FTA Notice: "FTA National ITS Architecture Policy on Transit Projects"; 66 Federal Regulations 1455 seq., January 8, 2001, and other subsequent Federal directives that may be issued regarding ITS.

ADA Access

The Contractor agrees to comply with and assure that they, and any subsequent subcontractor providing work, materials, equipment, or services under a procurement Project, solicitation, or contract will comply with all applicable State and Federal requirements, including but not limited to the most recent guidelines on the Americans with Disability Act of 1990 (ADA), DOT Public Transportation Regulations and the Section 504 of the Rehabilitation act of 1973 and the Architectural Barriers act of 1968, as amended, which requires that buildings an public accommodations be accessible to individuals with disabilities. Contracts for rolling stock or facilities design/construction/renovation must comply with the accessibility requirements of the state of Illinois and Federal requirements.

Notification of Federal Participation for States

Program Income. The Recipient agrees that it may use its program income derived from a Project receiving federal assistance through the Underlying Agreement as FTA permits. In determining the total amount of program income a Recipient has earned from its Project, those costs incident to earning program income that have not been charged to the Award may be deducted from the Recipient's gross income. (1) During the Period of Performance. The Recipient may use program income earned during the period of performance of the Underlying Agreement as follows: (i) The Recipient may retain the income for other capital or operating public transportation expenses. If the Recipient chooses not to use program income for current or future FTA Grants or Cooperative Agreements or for other purposes ineligible for federal participation, then the amount of program income used for purposes ineligible for federal participation will be deducted from the total allowable costs to determine the net allowable costs. (ii) For each Public Transportation Innovation, Technical Assistance, Workforce Development Project or Enhanced Mobility of Seniors and Individuals with Disabilities project, or related activities, the Recipient may add program income to the Award. 40 (iii) Depending on federal statutory or regulatory restrictions, the Recipient may use the program income for the non-federal share for a future public transportation Project that will receive federal assistance provided by FTA. (2) After the Award Period. Except as FTA determines otherwise in writing, the Recipient has no obligation to the Federal Government regarding the disposition of program income earned after the end of the period of performance of the Award (i.e., after the ending date of the final Federal Financial Report).

Prohibition on Certain Telecommunications Equipment and video surveillance services or equipment

Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to: FY2022 Contractors Manual – Procurement 9-56 (1) Procure or obtain; (2) Extend or renew a contract to procure or obtain; or (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

IDOT STATE CLAUSES

Complete Scope

The City of Decatur Transportation Services seeks a qualified Contractor to provide *Replacement of Exterior Doors at the City bus station. The awarded contractor shall provide all equipment, tools, supplies, labor, supervision, insurance and bonds (as applicable) to perform this work from inception to final acceptance by City.* All doors must be ADA accessible.

Access to Third Party Contract Records

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third-party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or

other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

Bonding

Performance bonds are required for construction projects costing in excess of One Hundred Thousand Dollars (\$100,000). The Contractor shall furnish a performance bond in an amount equal to one hundred percent (100%) of the contract price. Performance bonds may also be required in other instances, with the bond percentage to be determined in the contract award.

Termination

The Buyer(s) may terminate this contract for convenience, in whole or in part, at any time by the provision of written notice to the Contractor. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to be paid by the Contractor. If the Contractor has any property in its possession belonging to the Buyer(s), the Contractor will account for the same and dispose of it in the manner the Buyer(s) directs.

Equal Opportunity

Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. § 60-1.4(b), in accordance with Executive Order No. 11246, "Equal Employment Opportunity," 42 U.S.C. § 2000e note (30 Fed. Reg. 12319, 12935, 3 C.F.R. 1964-1965 Comp., p. 339), as amended by Executive Order No. 11375, "Amending Executive Order No. 11246 Relating to Equal Employment Opportunity," (32 Fed. Reg. 14,303) and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Special DOL EEO clause for Construction Projects

Federally Assisted Construction Contracts. Pursuant to 41 CFR § 60- 1.4(b)(1): The applicant [Recipient] hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds 64 obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

The applicant hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause: During the performance of this contract, the contractor agrees as follows: (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the

following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause. (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin. (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information. (4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment. (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor. (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders. (7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law. (8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States. The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided, That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract. The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal

opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance. The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

Lobbying

Contractors that apply or bid for an award exceeding \$100,000 must file the required Byrd Anti-Lobbying Amendment certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other contract award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Pursuant to Federal regulations, the Contractors are required to have all subcontractors providing more than \$100,000.00 in services or materials to also complete this certification and include it with any Bid/Proposal submittal. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Certified Payrolls

As applicable (normally construction and service contracts), the Buyers shall obtain from the Contractor, and each subcontractor, a certified copy of each weekly payroll within seven (7) days after the submission of an invoice for completed work. Following a review by the Buyers, or their designated agent, for compliance with state and federal labor laws, the payroll copy shall be retained by the Buyers, for later review by the authorized representatives of the appropriate State of Illinois or Federal agencies.

Vendor Registration with Illinois Department of Human Rights

Vendor must provide proof of Registration with the Illinois Department of Human Rights

Assignment

The Contractor shall not assign its performance of any portion of the specified services under any subsequent contract or agreement without the advance written consent of the Buyer(s). It is hereby

understood and agreed; that said consent must be sought in writing not less than ten (10) calendar days prior to the date of any proposed assignment. The Buyer(s) reserve the right to accept or reject any such assignment, although Buyer acceptance shall not be unreasonably withheld. Acceptance of subcontractors is contingent upon each subcontractor's ability to comply with the applicable terms, conditions, and clauses, particularly the assurances, contained in any subsequent contract or agreement.

Retention of Records

Certified Payrolls

As applicable (normally construction and service contracts), the Buyers shall obtain from the Contractor, and each subcontractor, a certified copy of each weekly payroll within seven (7) days after the submission of an invoice for completed work. Following a review by the Buyers, or their designated agent, for compliance with state and federal labor laws, the payroll copy shall be retained by the Buyers, for later review by the authorized representatives of the appropriate State of Illinois or Federal agencies.

Method of Payment

Full payment will be made only after receipt of all items listed on the purchase order. Vendors are requested to submit invoices in duplicate for all billings and mail them to the City of Decatur, Accounts Payable, #1 Gary K. Anderson Plaza, Decatur, Illinois, 62523. Or email them to accountspayble@decaturil.gov. No payments will be issued prior to the receipt and acceptance of commodities and services by the City of Decatur's authorized representative. Invoices should be exact as to the correct quantity, size, grade, description, unit, and total price as stated on the purchase order. All invoices must include the purchase order number. The City issues payment for invoices on the first business day of each month for all invoices received the previous month.

Contract Period

The contractor shall guarantee the work commences within 75 consecutive business days of signing the contract.

Financial Assistance Acknowledgement

Contracts resulting from procurement solicitations are subject to financial assistance agreements between the Buyer, the Illinois Department of Transportation, and/or the United States Department of Transportation.

Prohibited Interest of Local Official

No member, or officer, or employee of (*City of Decatur*). or local public body with financial interest or control in this contract during their tenure or for one year thereafter shall have any interest, direct or indirect, in this contract or the proceeds thereof.

Contract Changes

Any proposed change in this contract shall be submitted to the (*City of Decatur*) for its prior approval.

Subcontracts

The Contractor shall not enter into any sub-contracts or agreements or start any work by the work forces of a subcontractor, or use any materials from the stores of a subcontractor, with respect to this

acquisition Project and any subsequent contracts, without the prior concurrence of the Buyer(s). All such subcontracts and agreements shall be approved by the Buyer(s).

Assignment

The Contractor shall not assign its performance of any portion of the specified services under any subsequent contract or agreement without the advance written consent of the Buyer(s). It is hereby understood and agreed; that said consent must be sought in writing not less than ten (10) calendar days prior to the date of any proposed assignment. The Buyer(s) reserve the right to accept or reject any such assignment, although Buyer acceptance shall not be unreasonably withheld. Acceptance of subcontractors is contingent upon each subcontractor's ability to comply with the applicable terms, conditions, and clauses, particularly the assurances, contained in any subsequent contract or agreement.

Retention of Records

The Contractor shall comply with 49 U.S.C. § 5325(g), and federal access to records requirements as set forth in the applicable U.S. DOT Common Rules. Contractor is to maintain verifiable records which include all Project eligible costs incurred while completing those tasks contained in any contracted Scope of Work. The Contractor shall retain all books, records, documents, and other material relevant to any subsequent contract or agreement for a period of five (5) calendar years following the Buyer's final payment and all other pending matters are closed. If any litigation, claim, negotiation, audit, or other action involving any contract or agreement for a Project's records has been initiated prior to the expiration of the five-year period, the Contractor shall retain the appropriate records of the Project for the five-year period immediately following completion of the action and resolution of all issues arising from it. The Contractor agrees that the Buyer or its designee shall have full access and the right to examine any of said records at all reasonable times during said period.

Ownership of Documents

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

Government (IL) Inspection

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may

be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

Insurance

The Contractor and his subcontractors shall maintain Workmen's Compensation, Public Liability, Property Damage, and Vehicle Liability Insurance in amounts and on terms satisfactory to the Buyers and any specific insurance requirements noted in a procurement solicitation. At a minimum, the following insurance requirements shall be met by the Contractor. When applicable, more stringent, or revised insurance requirements may be required.

The selected Contractor shall obtain and keep in force, at its own expense, during the full term of any subsequent contract or agreement the following insurance coverage:

Statutory Workers' Compensation and Employer's Liability Insurance - All employees of the Contractor performing work under any Contract or Agreement for this Project shall be insured in the statutory amount required to comply with the laws of the State of Illinois, or their respective State of incorporation, as appropriate.

Comprehensive Vehicle Liability Insurance - All vehicles used in conjunction with the performance of any Project Agreement, whether owned, non-owned, leased, or hired shall be insured; limits for bodily injury or death shall not be less than Five Hundred Thousand and Zero One-Hundredths Dollars (\$500,000.00) per person and One Million and Zero One-Hundredths Dollars (\$1,000,000.00) per occurrence, and property damage limits of not less than Five Hundred Thousand and Zero One-Hundredths Dollars (\$500,000.00); or as an alternative, not less than One Million and Zero One-Hundredths Dollars (\$1,000,000.00) combined single-limit coverage.

Comprehensive General Liability Insurance - When applicable, the Contractor shall maintain this insurance with limits for bodily injury or death of not less than Five Hundred Thousand and Zero One-hundredths Dollars (\$500,000.00) per incident, and One Million and Zero One-hundredths Dollars (\$1,000,000.00) aggregate. This insurance coverage must cover at least the following types of coverage:

Operations - Premises Liability; Independent Contractor's Liability; Broad Form Contractual Liability, covering the Contractor's obligations under any contract or agreement for the Project; **Products Liability; Completed Operations Liability; Personal Injury Liability**, including claims arising from employees of the contractor; and **Broad Form Property Damage Liability. Umbrella Liability Insurance** of not-less-than One Million Dollars (\$1,000,000.00).

All such insurance, when required, shall be provided by insurance companies having a Best's rating of not less than A+XII, as shown in the most current issue of Best's Key Rating Guide, Property - Casualty.

The Contractor shall indemnify and hold the Buyer harmless against any direct or indirect damages that shall be suffered or claimed for injuries to persons or property during the performance of the work described in any subsequent contract or agreement for this Project. Notwithstanding, the Buyer reserves all claims or rights of action against the Contractor as may

be required in the best interests of the Buyer. The Buyer shall be named specifically as an additionally insured party for that insurance coverage required for a given Project procurement. A Certificate of Insurance with the Buyer listed as an additionally insured party shall be provided within ten (10) calendar days following the execution of a contract or agreement. The Contractor's insurer shall agree to give the Buyer a minimum of ten (10) calendar days advance written notice of a cancellation of insurance or a reduction in coverage below the limits set forth in the contract or herein. Coverage in the minimum amounts set forth herein shall not be construed to relieve the Contractor from liabilities in excess of such coverage. The Contractor and all of its insurers shall waive all rights of recovery or subrogation against the Buyer and their insurance companies. Both parties agree to provide prompt notice in writing of the institution of any suit or proceeding and permit defense of the same and will provide all needed information and assistance to enable either party to do so. The Contractor shall give immediate notice to Buyer of any suit, claim, or action filed which arises out of the performance of any contract or agreement. Copies of all pertinent papers shall be supplied to the appropriate party immediately. When applicable, the Contractor shall require its subcontractors to obtain an amount of insurance coverage which is deemed adequate by the Contractor, for their levels of Project participation. The Contractor shall be liable to the extent that any subcontractor insurance coverage is inadequate. Subcontractors shall submit insurance certificates evidencing coverage, prior to any commencement of work. The Buyer reserves the right to inspect Contractor and Subcontractor insurance policies, in regard to insurance requirements, prior to the commencement of any work.

Disputes

Protests may be made by prospective Proposers whose direct economic interest would be affected by award of a contract or by failure to award a contract. The Decatur Public Transit System (DPTS) will consider all protests requested in a timely manner regarding the award of a contract, whether submitted before or after an award. All protests are to be submitted in writing to: Decatur Public Transit System, 555E. Wood Street, Decatur, Illinois, 62523-1325. Protest submissions should be concise, logically arranged, and clearly state the grounds for protest. A protest must include at least the following information:

- Name, address, and telephone number of protestor;
- Identification of contract solicitation number;
- A detailed statement of the legal and factual grounds of the protest, including copies of relevant documents; and
- A statement as to what relief is requested.

Protests must be submitted to the DPTS in accordance with these procedures and time requirements, must be complete, and contain all issues that the protestor believes relevant.

**ATTACHMENT C
BID RESPONSE FORM**

PRICING TABLE 1: REQUIRED PRICING

The bidder shall complete the following pricing table(s) and provide firm, fixed pricing necessary to meet the requirements of the IFB. The bid price shall include, as applicable, all items of labor, materials, tools, equipment, transportation, and other costs necessary to complete the manufacture, delivery, assembly, installation and drawings, if required, of the materials or services required in this procurement.

Bids shall be submitted on the Bid Response Form provided. **Bids submitted on any other form may be considered non-responsive and therefore may be rejected.** The authorized person signing the bid shall initial any erasures, corrections or other changes appearing on the Bid Response Form. *No written comments, modifications or interlineations to the Bid Response Form will be accepted.*

ITEM NO.	DESCRIPTION/COMMENTS	ESTIMATED QUANTITIES	UNIT OF MEASURE	UNIT PRICE	EXTENDED PRICE
1.	Aluminum Storefronts, Frames and Glass-North	3	Each	\$194 ⁰⁰	\$5820 ⁰⁰
2.	Aluminum Storefronts, Frames and Glass-East and West	2	Each	\$1940 ⁰⁰	\$3880 ⁰⁰
3.	Aluminum Doors, Stiles and Glass	5	Each	\$1825 ⁰⁰	\$9125 ⁰⁰
4.	Continuous Hinge	5	Each	\$220	\$1100 ⁰⁰
5.	Panic Hardware	5	Each	\$195 ⁰⁰	\$975 ⁰⁰
6.	Rain Drip	2	Each	\$30	\$60
7.	Weather Stripping (3 sides)	5	Each	N/A	N/A
8.	Door Sweep	5	Each	\$21 ⁰⁰	\$105 ⁰⁰
9.	Threshold	5	Each	\$75 ⁰⁰	\$375 ⁰⁰
10.	Labor (Storefront and Replacement)	5	Each	\$1250 ⁰⁰	\$6250 ⁰⁰
11.	Labor (Storefront Door Removal and Replacement)	5	Each	\$2000 ⁰⁰	\$10000 ⁰⁰
12.	Labor (Door Operators and Actuators, Removal and Reinstall)	5	Each	\$1188 ⁰⁰	\$5940 ⁰⁰
				GRAND TOTAL	\$52,655⁰⁰

Anticipated Project Start Date: 7 / 1 / 2025

Company Name (Type / Print):

B+B GLASS

ALTERNATE BID

ITEM NO.	DESCRIPTION/COMMENTS	ESTIMATED QUANTITIES	UNIT OF MEASURE	UNIT PRICE
1.	Continuous hinge	5	Each	\$220 ⁰⁰
2.	Power Transfer	5	Each	\$575 ⁰⁰
3.	Electric Panic Hardware	5	Each	\$2820 ⁰⁰
4.	Key Switch	1	Each	\$275 ⁰⁰
5.	Wire Harness	5	Each	\$20 ⁰⁰
6.	Power Supplies	1	Lump Sum	\$730 ⁰⁰
			Grand Total \$	19,180 ⁰⁰

Anticipated Project Start Date: 7 / 1 / 2025

Company Name (Type / Print):	BRADLEY D. CLARK	Date:	5/1/25
Authorized Signature: X		Title:	PRESIDENT

ATTACHMENT D
REFERENCES

IFB # TR2025-02 Exterior Doors Replacement

Work accomplished by Contractor which best illustrates current qualification relevant to this project:

Job Description: STORE FRONT REPLACEMENT
Contract Amount: \$56,000⁰⁰
Time to Complete
Job: 14 DAYS
Owner & Location: PARKS SEWER SERVICE
Contact Name: CHES PARKS Telephone No.:
E-mail Address: PARKSSEWERSEWERSERVICE@gmail.com Contract Date: 2/1/2025 to 2/18/25

Job Description: CURTAIN WALL INSTALLATION
Contract Amount: \$120,000⁰⁰
Time to Complete
Job: 4/5 DAYS
Owner & Location: BUFFETT FOUNDATION
Contact Name: Tony Romano Telephone No.: 217 424-2426
E-mail Address: Contract Date: 8/2023 to 3/2024

Job Description: STORE FRONT INSTALLATION
Contract Amount: \$92,000⁰⁰
Time to Complete
Job: 60 DAYS
Owner & Location: SEAN'S IMPLEMENT ROUTE 29 EDINBURG, IL
Contact Name: LUKE STANDERFEN Telephone No.: 217 259-3952
E-mail Address: LSS24@LIVE.COM Contract Date: 8/2024 to 2/2025

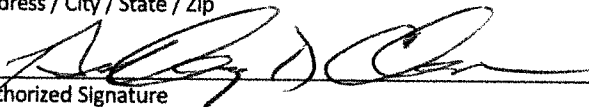
Job Description: STORE FRONT INSTALLATION
Contract Amount: \$100,000⁰⁰
Time to Complete
Job: IN PROGRESS
Owner & Location: FLOKA BUILDING 101 N WATER DECATUR, IL
Contact Name: MIKE McCLANAHAN Telephone No.: 815 630 7676
E-mail Address: MICHAEL@McCLANAHANBUILDING.COM Contract Date: 6/2024 to 2025

The undersigned, acting as an authorized agent or officer for the Bidder, does hereby agree to the following:

1. The offer submitted is complete and accurate, including all forms required for submission in accordance with the terms and conditions listed in this Invitation for Bids and any subsequent Addenda. The Bidder shall immediately notify the City in the event of any change.
2. The quantities specified are based upon the best available estimates and do not determine the actual amount the Authority shall order during the contract period. The quantities are subject to change. Payments will be based on actual quantities order based on the unit rates quoted.
3. The undersigned agrees to furnish and deliver the items or perform services as described herein for the consideration stated in accordance with the terms and conditions listed in the City of Decatur Transportation Services IFB. The rights and obligations of the parties to any resultant purchase order/contract shall be subject to and governed by this document and any documents attached or incorporated herein by reference.

B+B GLASS 5/1/2025
Company Name (Type / Print) Date

651 EAST WOOD STREET - DECATUR ILLINOIS 62523
Address / City / State / Zip

 PRESIDENT
Authorized Signature Title

BRADLEY D. CLARK
Name (Type / Print)

217 429-1917 217 429-5806
Telephone # Facsimile #

bandbglassdecatur@gmail.com
E-mail Address

**ATTACHMENT E
SCHEDULE OF PARTICIPATION BY CONTRACTOR & SUBCONTRACTORS**

Project # IFB #TR 2025-02 Description: EVT. Door Replacement Date: 5/1/2025

Form must be submitted for each prospective offeror and submitted with proposal

PRIME CONTRACTOR					
Name and Address	Telephone No. Fax No.	Type of Work To Be Performed	NAICS Code	Value of Work	DBE % Participation
B+B GLASS 651 EAST WOOD ST. DECATUR, IL 62523	217 429-1917 217 429-5806	Single Entry Door Replacement	238150	\$	0 %
PARTICIPATION BY SUBCONTRACTOR(S) AND MAJOR SUPPLIERS - DBE & NON-DBE					
Name and Address	Telephone No. Fax No.	Type of Work To Be Performed	NAICS Code	Value of Work	DBE % Participation
ASSA-ABLOY P.O. BOX 827375 PHILADELPHIA, PA 19182	309 269-2751	AUTOMATIC DOOR OPERATIONS	238150	\$ 4800 ⁰⁰	0 %
				\$	%
				\$	%
				\$	%

TOTAL VALUE OF WORK \$ _____

TOTAL CONTRACT VALUE OF WORK
(FROM BID FORM) \$ 52,655⁰⁰

TOTAL DBE PARTICIPATION \$ 0

TOTAL PERCENTAGE OF DBE PARTICIPATION 0 %

THE UNDERSIGNED WILL ENTER INTO A FORMAL AGREEMENT WITH THE SUBCONTRACTOR(S) FOR THE WORK LISTED ON THIS SCHEDULE.

Prime Contractor (Type/Print) B+B GLASS Date 5/1/2025
 Authorized Signature [Signature] Title PRESIDENT
 Name (Type/Print) BRADLEY D. CLARK Telephone #/Fax # 217 429-1917 429-5806

ATTACHMENT F
CONTRACTOR UTILIZATION PLAN/REQUEST FOR WAIVER

Project Number TR 2025-02 Project Title EXT. DOOR REPLACEMENT
Prime Contractor B+B GLASS

STATE OF ILLINOIS)
COUNTY OF MACON) SS

I, BRADLEY D CLARK, of lawful age and upon my oath state as follows:

1. This Affidavit is made for the purpose of complying with the provisions of the Disadvantaged Business Enterprise (DBE) submittal requirements on the above project and the DBE Program and is given on behalf of the Bidder/Proposer listed below. It sets out the Bidder/Proposer's commitment to utilize DBE contractors on the project.
2. The project goal for DBE Participation is _____%. Bidder/Proposer assures that it will utilize a minimum of the following percentages of DBE participation in the above project:

BIDDER/PROPOSER DBE PARTICIPATION COMMITMENT: 0 %

3. The following are the DBE subcontractors whose utilization Bidder/Proposer warrants will meet or exceed the above-listed Bidder/Proposer Participation. Bidder/Proposer warrants that it will utilize the DBE subcontractors to provide the goods/services described in the applicable Letter(s) of Intent to Subcontract, (copies of which shall collectively be deemed incorporated herein). **All firms must currently be certified with the Illinois Unified Certification Program (IDOT) under 49 CFR Part 26. List additional DBEs, if any, on an additional page and attach to this form.**

a. Name of DBE Firm _____ % of Work _____
Address _____
Telephone No. _____
Taxpayer ID No. _____

b. Name of DBE Firm _____ % of Work _____
Address _____
Telephone No. _____
Taxpayer ID No. _____

c. Name of DBE Firm _____ % of Work _____
Address _____
Telephone No. _____
Taxpayer ID No. _____

TOTAL DBE \$ AMOUNT ON PROJECT: \$ 0

TOTAL DBE % COMMITTED TO PROJECT: 0 %

ATTACHMENT F (Continued)

4. Bidder/Proposer acknowledges that the monetary amount to be paid each listed DBE for their work, and which is approved herein, is an amount corresponding to the percentage of the total contract amount allocable to each listed DBE as calculated in the **Schedule of Participation by Contractor and Subcontractors** form. Bidder/Proposer further acknowledges that this amount may be higher than the subcontract amount listed therein as change orders and/or amendments changing the total contract amount may correspondingly increase the amount of compensation due a DBE for purposes of meeting or exceeding the Bidder/Proposer participation commitment.
5. Bidder/Proposer acknowledges that it is responsible for considering the effect that any change orders and/or amendments changing the total contract amount may have on its ability to meet or exceed the Bidder/Proposer participation. Bidder/Proposer further acknowledges that it is responsible for submitting a **Request for Modification or Substitution** form if it will be unable to meet or exceed the Bidder/Proposer participation set forth herein.
6. If Bidder/Proposer has not achieved the DBE commitment set for this Project, Bidder/Proposer hereby requests a waiver of the DBE commitment that Bidder/Proposer has failed to achieve.
7. Bidder/Proposer will present documentation of its good faith efforts, a narrative summary detailing its efforts and the reasons its efforts were unsuccessful when requested by City.
8. I hereby certify that I am authorized to sign this Affidavit on behalf of the Bidder/Proposer named below and who shall abide by the terms set forth herein:

Bidder/Proposer Primary Contact: B+B GLASS
Address: 651 EAST WOOD ST.
DECATUR, IL 62523
Phone Number: 217 429-1917 Facsimile number: 217 429-5806
E-mail Address: b+bglassdecatu@gmail.com

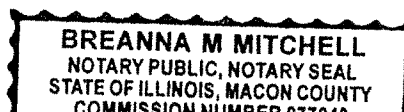
By [Signature]
(Signature)
Title PRESIDENT
Date 5/1/2025
(Attach corporate seal if applicable)

NOTARY:

Subscribed and sworn to before me this 1st day of May, 2025

My Commission Expires: Aug. 22, 2027

Breanna M. Mitchell
Notary Public (Seal)



ATTACHMENT H
AFFIDAVIT OF CIVIL RIGHTS COMPLIANCE

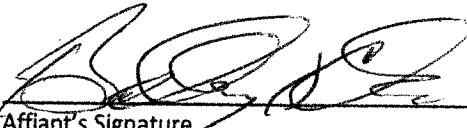
STATE OF ILLINOIS
COUNTY OF MACON

On this 1st day of MAY, 2025, before me appeared BRADLEY D CHAK personally known by me or otherwise proven to be the person whose name is subscribed on this affidavit and who, being duly sworn, stated as follows: I am the PRESIDENT (title) of B+B GLASS (business entity) and I am duly authorized, directed or empowered to act with full authority on behalf of the business entity in making this affidavit.

I hereby swear or affirm that the business entity complies with the following:

- A. **Nondiscrimination.** In accordance with Title VI of the Civil Rights Act, as amended, 42 U.S.C. § 2000d, section 303 of the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6102, section 202 of the Americans with Disabilities Act of 1990, 42 U.S.C. § 12132, and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, creed, age, sex, sexual orientation, gender identity, national origin or disability. In addition, the Contractor agrees to comply with applicable Federal implementing regulations and other implementing regulations that the Federal Transit Administration (FTA) may issue.
- B. **Equal Employment Opportunity.** The following equal employment opportunity requirements apply to this Contract:
1. Race, Color, Creed, National Origin or Sex. In accordance with Title VII of the Civil Rights Act, as amended, 42 U.S.C. § 2000e, *et seq.*, and Federal transit laws at 49 U.S.C. § 5332, the Contractor agrees to comply with all applicable equal opportunity requirements of the U.S. Department of Labor (U.S. DOL) regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor" 41 C.F.R. Parts 60 *et seq.*, (which implement Executive Order No. 11246, "Equal Employment Opportunity," as amended by Executive Order No. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," 42 U.S.C. 2000e note), and with any applicable Federal statutes, executive orders, regulations, and Federal policies that may in the future affect construction activities undertaken in the course of the Contract. The Contractor agrees to take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, creed, age, sex, sexual orientation, gender identity or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.
 2. Age. In accordance with the Age Discrimination in Employment Act, 29 U.S.C. §§ 621-634, U.S. Equal Employment Opportunity Commission (U.S.EEOC) regulations, "Age Discrimination in Employment Act," 29 C.F.R. part 1625, the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6101 *et seq.*, and U. S. Department of Health and Human Services regulations, "Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance," 45 C.F. R. part 90, and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees to refrain from discrimination against present and prospective employees for reason of age. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

3. Disabilities. In accordance with section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794, the Americans with Disabilities Act of 1990, as amended, 42 U.S.C. § 12102 *et seq.*, the Architectural Barriers Act of 1968, as amended, 42 U.S.C. § 4151 *et seq.*, and the Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against individuals on the basis of disability. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.


Affiant's Signature

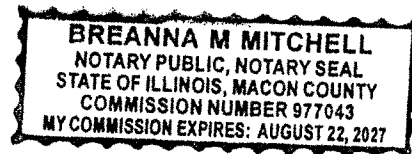
5/1/25
Date

Subscribed and sworn to me before this 1st day of May, 2025.

Breanna M. Mitchell
Notary Public Signature

Aug. 22nd, 2027
Date

My Commission expires: Aug. 22nd, 2027



ATTACHMENT I

Affidavit of Non-Collusion

I hereby swear (or affirm) under the penalty for perjury:

1. That I am the Bidder (if the Bidder is an individual), a partner in the bid (if the Bidder is a partnership), or an officer or employee of the proposing corporation having authority to sign on its behalf (if the Bidder is a corporation);
2. That the attached bid has been arrived at by the Bidder independently and have been submitted without collusion and without any agreement, understanding, or planned common course of action with any other vendor or materials, supplies, equipment, or service described in the Invitation for Bid, designed to limit independent bids or competition relative to the price to be bid, and the bid is made without reference to any other bid.
3. That the contents of this bid have not been communicated by the Bidder or its employees or agents to any person nor an employee or agent of the Bidder or its surety on any bond furnished with the bid, and will not be communicated to any such person prior to the official opening of the bid.

Dated this 1st day of May, 2025

B+B GLASS

(Name of Organization)

PRESIDENT

(Title of Person Signing)

[Signature]

(Signature)

ACKNOWLEDGEMENT

STATE OF Illinois
COUNTY OF MACON

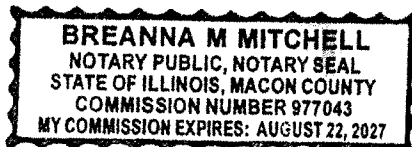
Before me, a Notary Public, personally appeared the above named and swore that the statements contained in the foregoing document are true and correct.

Subscribed and sworn to me this 1st day of May, 2025 by
Bradley Clark (name of person).

Breanna M Mitchell

(Notary Public Signature)

My Commission Expires: Aug 22, 2025



ATTACHMENT J

Contractor Integrity **CONTRACTOR INTEGRITY**

It is essential that those who seek to contract with the Decatur public Transit System ("DPTS") observe high standards of honesty and integrity. They must conduct themselves in a manner that fosters public confidence in the integrity of the DPTS procurement process. In furtherance of this policy, Contractor agrees to the following:

1. Contractor shall maintain the highest standards of integrity during the performance of this agreement and shall take no action in violation of state or federal laws or regulations, or other requirements applicable to the Contractor or that govern contracting with the City of Decatur and/or DPTS.
2. Contractor, its affiliates, agents and employees shall not influence, or attempt to influence, any DPTS or Commonwealth employee to breach the standards of ethical conduct for employees or to breach any other state or federal law or regulation.
3. Contractor, its affiliates, agents and employees shall not offer, give, or agree or promise to give any gratuity to a DPTS or employee or to any other person at the direction or request of any DPTS official or employee.
4. Contractor, its affiliates, agents and employees shall not offer, give, or agree or promise to give any gratuity to a DPTS official or employee, the acceptance of which would violate the applicable code of conduct or any statute, regulation, statement of policy, management directive or any other published standard of DPTS.
5. Contractor, its affiliates, agents and employees shall not, directly or indirectly, offer, confer, or agree to confer any pecuniary benefit on anyone as consideration for the decision, opinion, recommendation, vote, other exercise of discretion, or violation of a known legal duty by any official or employee of DPTS or the Commonwealth.
6. Contractor, its affiliates, agents, employees or anyone in privity with him or her shall not accept or agree to accept from any person, any gratuity in connection with the performance of work under the contract, except as provided in the contract.
7. Contractor shall not have financial interest in any other contractor, subcontractor or supplier providing services, labor, or material on this project, unless the financial interest is disclosed to DPTS in writing at the time of bid or proposal submission and DPTS consents to the Contractor's financial interest prior to DPTS execution of the contract.
8. Contractor certifies that neither it nor any of its officers, directors, associates, partners, limited partners or individual owners has not been officially notified of, charged with, or convicted of the commission of embezzlement, theft, forgery, bribery or destruction of public records; commission of fraud or other improper conduct associated with obtaining, attempting to obtain or performing a public contract; violation of any federal or state law regulating campaign contributions; violation of any federal or state environmental law; violation of any federal or state law regulating hours of labor, minimum wage standards or prevailing wage standards, discrimination in wage, or child labor violations; violation of any federal or state law prohibiting discrimination in employment; debarment by any agency or department of the federal government or by any other state. The contractor acknowledges that DPTS may, in its sole discretion, terminate the contract for cause upon such notification or when DPTS otherwise learns that DPTS has been officially notified, charged or convicted.
9. Contractor shall comply with requirements of the Lobbying Disclosure Act, , " 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, et seq .))
10. When Contractor has reason to believe that any breach of ethical standards as set forth in law or in these provisions has occurred or may occur, Contractor shall immediately notify the DPTS

contracting officer in writing.

11. Contractor, by submission of its bid or proposal and/or execution of this agreement and by the submission of any bills or invoices for payment pursuant to the contract, certifies and represents that it has not violated any of these contractor integrity provisions with the submission of the bid or proposal, during any contract negotiations or during the term of the contract.
12. Contractor shall cooperate with the Macon County Circuit Clerk, and or Inspector General in its investigation of any alleged DPTS employee breach of ethical standards and any alleged Contractor non-compliance with these provisions. Contractor agrees to make identified Contractor employees available for interviews at reasonable times and places. Contractor, upon the request of the Controller or the Inspector General, shall provide or make promptly available for inspection and copying, any information of any type or form deemed relevant by the Controller or the Inspector General to Contractor's integrity and compliance with these provisions. Such information may include, but shall not be limited to, Contractor's business or financial records, documents or files of any type or form that refers to or concern this contract.
13. For violation of any of the above provisions, DPTS may terminate this and any other agreement with the Contractor, claim liquidated damages in an amount equal to the value of anything received in breach of these provisions, claim damages for all additional costs and expenses incurred to debar and suspend the Contractor from doing business with DPTS. These rights and remedies are cumulative, and the use or no-use of any one shall not preclude the use of all or any other. These rights and remedies are in addition to those DPTS and the Commonwealth or DPTS may have under law, statute or regulations.

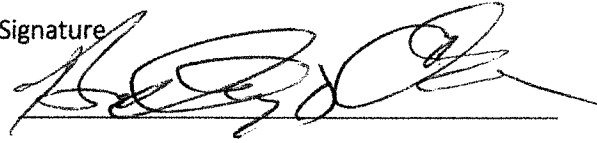
For purposes of these Contractor Integrity Provisions, the following terms shall have the meanings found in this paragraph:

- a. "Confidential information" means information that is not already in the public domain; is not available to the public open request; is not or does not become generally known to the Contractor from a third party without an obligation to maintain its confidentiality; has not become generally known to the public through an act or omission of the Contractor; or has not been independently developed by Contractor without the use of confidential information of the DPTS.
- b. "Consent" means written permission signed by a duly authorized officer or employee of the DPTS, provided that where the material facts have been disclosed, in writing, by pre-qualification, bid, proposal, or contractual terms, DPTS shall be deemed to have consented by virtue of execution of this contract.
- c. "Contractor" means the individual or entity that has entered into this agreement with DPTS, including those directors, officers, partners, managers and owners having more than five percent (5%) interest in the Contractor.
- d. "Financial Interest" means:
 - (1) Ownership of more than five (5%) percent interest in any business; or
 - (2) Holding a position as an officer, director, trustee, partner, employee, or holding any position of management.
- e. "Gratuity" means tendering, giving, or providing anything of more than nominal monetary value including, but not limited to, cash, travel, entertainment, gifts, meals, lodging, loans., subscriptions, advances, deposits of money, services, employment, or contracts of any kind.
- f. "Immediate family" means a spouse and any unemancipated child.
- g. "Political contribution" means any payment, gift, subscription, assessment, contract, payment for services, dues, loan, forbearance, advance or deposit of money or any valuable thing, to a candidate for public office or to a political committee, including but not limited to a political action committee, made for the purpose of influencing any election in the DPTS or for paying debts incurred by or for a candidate or committee before or after any election.

CONTRACTOR:

BY:

Signature

A handwritten signature in black ink, appearing to read 'Bradley D. Clark', written over a horizontal line.

Print Name

BRADLEY D. CLARK

Date

5/1/2025

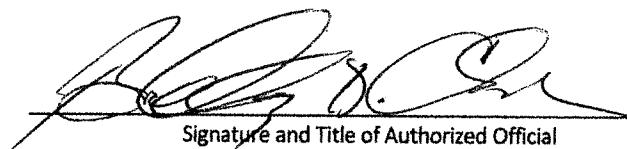
**ATTACHMENT K-1
CERTIFICATION OF PRIMARY PARTICIPANT
REGARDING DEBARMENT, SUSPENSION, AND OTHER
RESPONSIBILITY MATTERS**

The Primary Participant (applicant for an FTA grant or cooperative agreement, or potential Contractor for a major third-party contract), B+B Glass certifies to the best of its knowledge and belief, that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within a three-year period preceding this bid, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application/bid had one or more public transactions (Federal, State or local) terminated for cause or default.

If the primary participant (applicant for FTA grant, or cooperative agreement, or potential third-party Contractor) is unable to certify to any of the statements in this certification, the participant shall attach an explanation to this certification.

THE PRIMARY PARTICIPANT (APPLICANT FOR AN FTA GRANT OR COOPERATIVE AGREEMENT, OR POTENTIAL CONTRACTOR FOR A MAJOR THIRD-PARTY CONTRACT), _____ CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 2 CFR PART 1200; 2 CFR PART 180; AND 49 CFR PART 29, SUPBART C ARE APPLICABLE THERETO.



Signature and Title of Authorized Official

5/1/2025

Date

**ATTACHMENT K-2
CERTIFICATION OF LOWER-TIER PARTICIPANTS REGARDING
DEBARMENT, SUSPENSION, AND OTHER INELIGIBILITY
AND VOLUNTARY EXCLUSION**

The Lower Tier Participant (potential sub-grantee or sub-recipient under an FTA project, potential third party Contractor, or potential subcontractor under a major third party contract) B+B GLASS, certifies, by submission of this bid, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

If the Lower Tier Participant (potential sub-grantee or sub-recipient under an FTA project, potential third-party Contractor, or potential subcontractor under a major third party contract) is unable to certify to any of the statements in this certification, such participant shall attach an explanation to this bid.

THE LOWER-TIER PARTICIPANT (POTENTIAL SUB-GRANTEE OR SUB-RECIPIENT UNDER AN FTA PROJECT, POTENTIAL THIRD PARTY CONTRACTOR, OR POTENTIAL SUBCONTRACTOR UNDER A MAJOR THIRD-PARTY CONTRACT), B+B GLASS, CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 2 CFR PART 1200; 2 CFR PART 180; AND 49 CFR PART 29, SUPBART C ARE APPLICABLE THERETO.



Signature and Title of Authorized Official

5/1/2025

Date

**ATTACHMENT L-1
CERTIFICATION OF PRIMARY PARTICIPANTS
REGARDING RESTRICTIONS ON LOBBYING**

I, Bradley D. Monk President (Name and Title of Grantee Official or Potential Contractor for a Major Third-Party Contract), hereby certify on behalf of B + B GLASS (Name of Grantee or Potential Contractor) that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352, 2 CFR § 200.450, 2 CFR Part 200 Appendix II (J) and 49 CFR Part 20. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this 1st day of MAY 2025

By


Signature of Authorized Official

PRESIDENT
Title of Authorized Official

**ATTACHMENT L-2
CERTIFICATION OF LOWER-TIER PARTICIPANTS
REGARDING RESTRICTIONS ON LOBBYING**

I, Beasley D. Clark (Name and Title of Grantee Official or Potential Subcontractor under a Major Third-Party Contract), hereby certify on behalf of GBB C685 (Name of Grantee or Potential Subcontractor) that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352, 2 CFR § 200.450, 2 CFR Part 200 Appendix II (J) and 49 CFR Part 20. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this 1st day of MAY, 2025

By


Signature of Authorized Official

PRESIDENT
Title of Authorized Official

ATTACHMENT M-1

CITY OF DECATUR TRANSPORTATION SERVICES

CERTIFICATION OF PRIMARY PARTICIPANT
REGARDING PROHIBITION OF CERTAIN TELECOMMUNICATIONS AND
VIDEO SURVEILLANCE EQUIPMENT

The Primary Participant (name of applicant for an FTA grant or cooperative agreement, or potential Contractor for a major third-party contract), B+B Guss certifies to the best of its knowledge and belief, that it and its officers, directors, principals, and agents:

Pursuant to 48 CFR 52.204-24, the Offeror represents that—

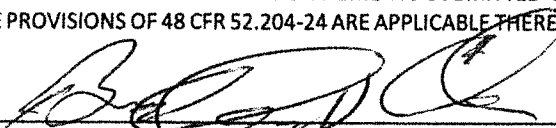
1. It ☐ WILL, ☒ WILL NOT provide covered telecommunications equipment or services to the CITY in the performance of any contract, subcontract or other contractual instrument resulting from this solicitation. The Offeror shall provide the additional disclosure information required at paragraph (e)(1) of this section if the Offeror responds "will" in paragraph (d)(1) of this section; and

2. After conducting a reasonable inquiry, for purposes of this representation, the Offeror represents that—

It ☐ DOES, ☒ DOES NOT use covered telecommunications equipment or services, or use any equipment, system, or service that uses covered telecommunications equipment or services. The Offeror shall provide the additional disclosure information required at paragraph (e)(2) of this section if the Offeror responds "does" in paragraph (d)(2) of this section.

The Offeror agrees to include these requirements in all subcontracts at all tiers, regardless of value, and to obtain the same certification and disclosure from all subcontractors (at all tiers).

THE PRIMARY PARTICIPANT (APPLICANT FOR AN FTA GRANT OR COOPERATIVE AGREEMENT, OR POTENTIAL CONTRACTOR FOR A MAJOR THIRD-PARTY CONTRACT), BRADLEY D. CLARK CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 48 CFR 52.204-24 ARE APPLICABLE THERE TO.


Signature and Title of Authorized Official

5/1/2025
Date

ATTACHMENT M-2

CITY OF DECATUR TRANSPORTATION SERVICES

CERTIFICATION OF LOWER-TIER PARTICIPANT
REGARDING PROHIBITION OF CERTAIN TELECOMMUNICATIONS AND
VIDEO SURVEILLANCE EQUIPMENT

The Lower-Tier Participant (name of applicant for an FTA grant or cooperative agreement, or potential Subcontractor for a major third-party contract), B+BS 6655 certifies to the best of its knowledge and belief, that it and its officers, directors, principals, and agents:

Pursuant to 48 CFR 52.204-24, the Lower-Tier Participant represents that—

1. It ☐ WILL, ☒ WILL NOT provide covered telecommunications equipment or services to the CITY in the performance of any contract, subcontract or other contractual instrument resulting from this solicitation. The Offeror shall provide the additional disclosure information required at paragraph (e)(1) of this section if the Offeror responds "will" in paragraph (d)(1) of this section; and
2. After conducting a reasonable inquiry, for purposes of this representation, the Offeror represents that—

It ☐ DOES, ☒ DOES NOT use covered telecommunications equipment or services, or use any equipment, system, or service that uses covered telecommunications equipment or services. The Offeror shall provide the additional disclosure information required at paragraph (e)(2) of this section if the Offeror responds "does" in paragraph (d)(2) of this section.

The Lower-Tier Participant agrees to include these requirements in all subcontracts at all tiers, regardless of value, and to obtain the same certification and disclosure from all subcontractors (at all tiers).

THE LOWER-TIER PARTICIPANT (APPLICANT FOR AN FTA GRANT OR COOPERATIVE AGREEMENT, OR POTENTIAL SUBCONTRACTOR FOR A MAJOR THIRD-PARTY CONTRACT), Bradley D. Clark CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 48 CFR 52.204-24 ARE APPLICABLE THERETO.



Signature and Title of Authorized Official

5/1/25

Date

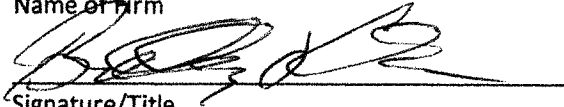
Attachment N
Addendum Acknowledgement

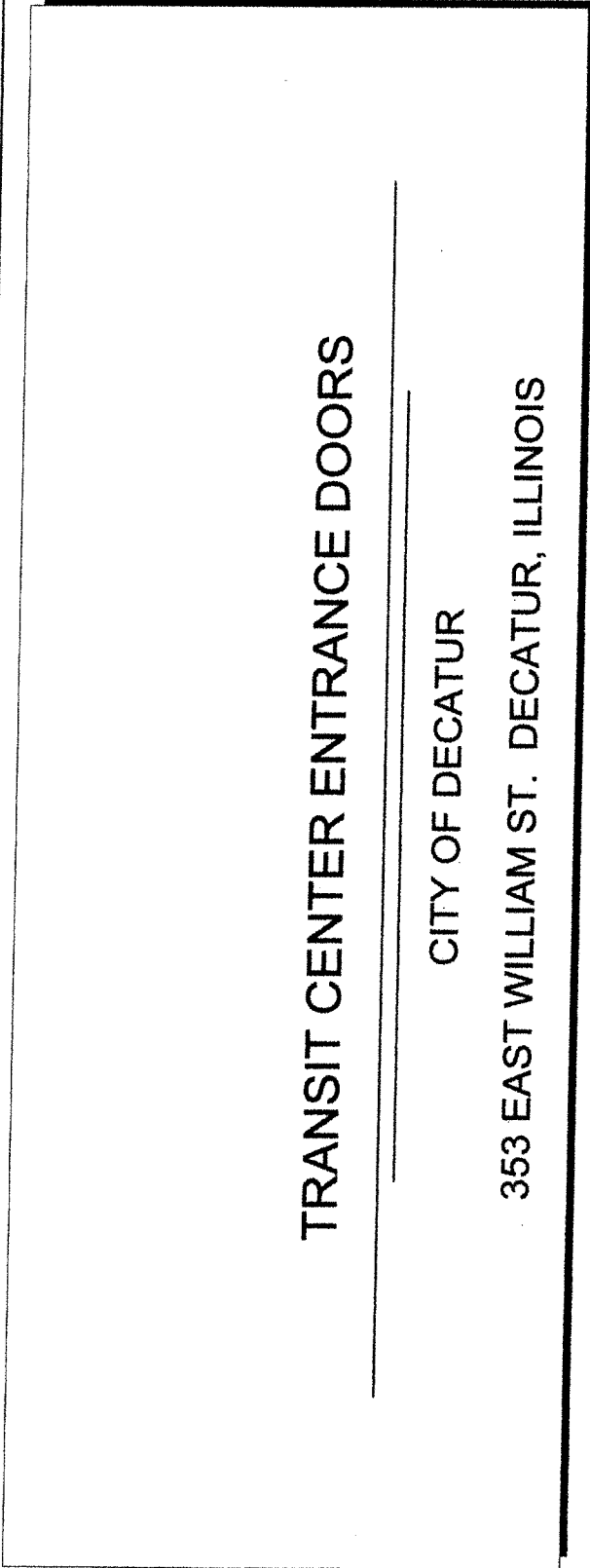
If applicable, the undersigned acknowledges receipt of the following addenda to this RFP. (Include the number and date for each entry.)

Addendum Number _____	Dated _____
Addendum Number _____	Dated _____
Addendum Number _____	Dated _____

Failure to acknowledge the receipt of all addenda may cause the bid to be considered non-responsive to this Invitation for Bid (IFB), and may require rejection of the bid.

Note: A signed acknowledgment of this addendum must be received at the location of the IFB either prior to the bid due date and hour OR attached to your bid. Signature on this addendum does not substitute for your signature on the original bid document. The original bid document must be signed.

B+B GLASS Name of Firm  Signature/Title 5/11/2025 Date	
--	--



ARCHITECTURAL EXPRESSIONS LLP
ARCHITECTS - ENGINEERS
PHONE: 317-497-4800 FAX: 317-497-4805
E: DECATUR@AE-LLP.COM
11 DECATUR PARK BL. DECATUR, IN 46733

PROJECT TITLE, DRAWING INDEX, AND
LOCATION MAP
TRANSIT CENTER ENTRANCE
DOORS
CITY OF DECATUR
353 EAST WILLIAM ST. DECATUR, ILLINOIS

No.	Description	Date

Project Number	702
Date	03/20/2025
Drawn By	JAC
Checked By	JAC
Reviewed By	JAC

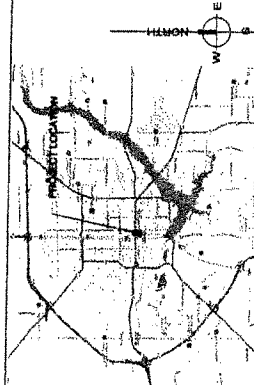
BID SET
G001

DATE: _____
LIC. EXP.: _____

DATE: _____
LIC. EXP.: _____

DATE: _____
LIC. EXP.: _____

LOCATION MAP



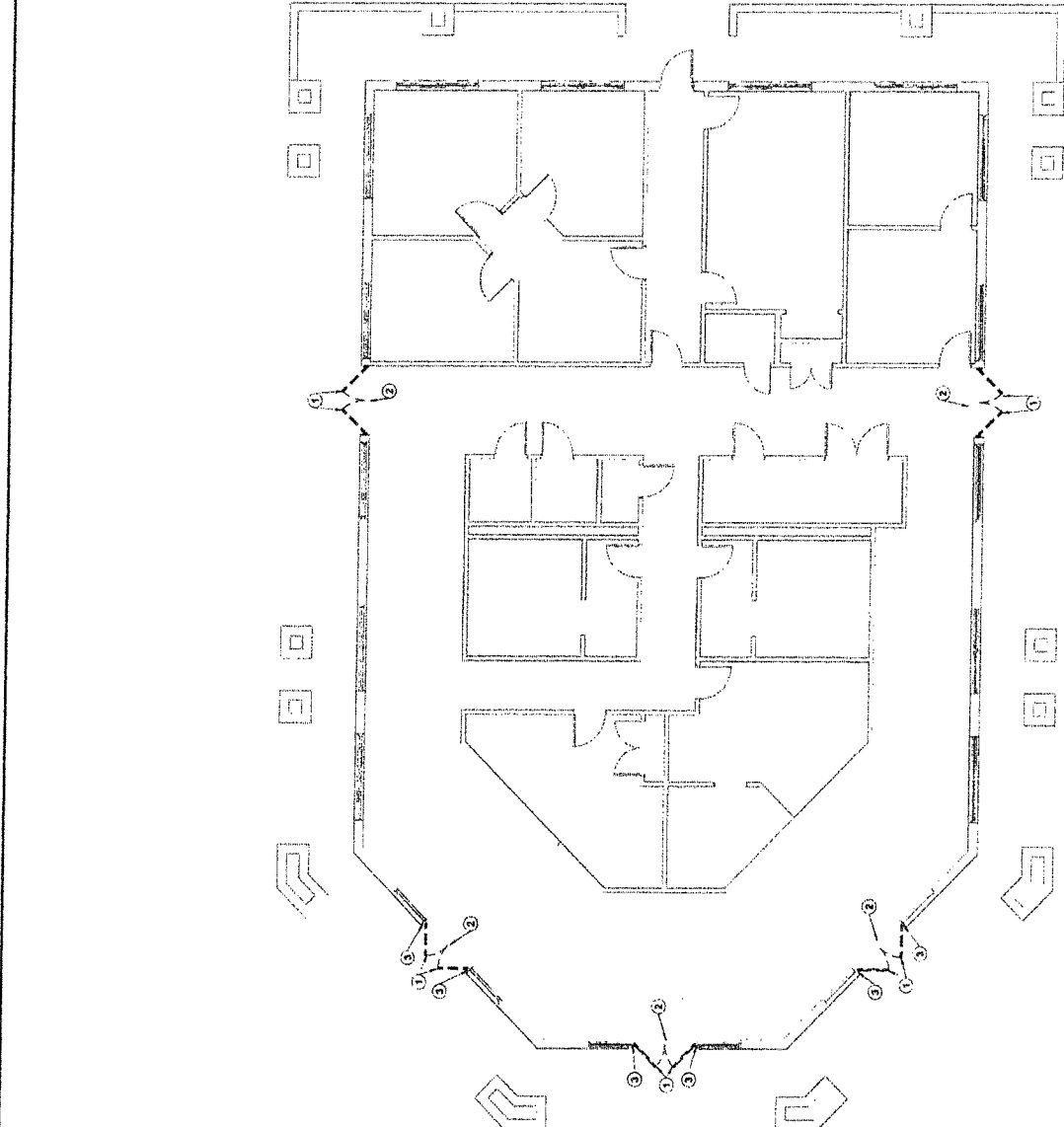
CODE INFORMATION

USE GROUP	A-3	CODES SUBJECT	ASSEMBLY
BUILDING HEIGHT	28'-3 1/4"	BUILDING CODE	2015 INTERNATIONAL BUILDING CODE
AREA	5,075 SQFT	CODE	2015 INTERNATIONAL ELECTRICAL CODE
CONSTRUCTION TYPE	II-A (NON-PROTECTED)	CONSERVATION CODE	2015 INTERNATIONAL ENERGY CONSERVATION CODE
		ADA ACCESSIBILITY CODE AND	2010 ADA AGC / 2010 ADA

INDEX OF DRAWINGS

- 01 - GENERAL
G001 PROJECT TITLE, DRAWING INDEX, AND LOCATION MAP
G002 MASTER LEGEND AND ABBREVIATIONS
- 04 - ARCHITECTURAL
A101 DEMOLITION PLAN
A102 FIRST FLOOR PLAN
A201 DOOR SCHEDULES AND DETAILS
A301 DOOR SCHEDULE AND ONE-LINE DIAGRAM

[illegible]



DEMOLITION GENERAL NOTES

- A CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND LOCATIONS OF ALL EXISTING FIELD CONDITIONS BEFORE STARTING CONSTRUCTION. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY CONSTRUCTION OF WORK.
- B SHOULD DIFFERENT CONDITIONS BE ENCOUNTERED, THE CONTRACTOR SHALL CONTACT THE ARCHITECT BEFORE PROCEEDING WITH WORK.
- C THE CONTRACTOR SHALL COORDINATE WITH OWNERS/RENTAL ITEMS TO BE SALVAGED PRIOR TO DEMOLITION.
- D DASHED LINES DESIGNATE EXISTING CONSTRUCTION TO BE DEMOLISHED. EXISTING PARTITIONS, DOORS, FLOORING AND CEILING SHALL BE DEMOLISHED AND REMOVED TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.
- E VISIT THE SITE AT TIME OF BID AND REPORT ANY CONDITIONS NOT SHOWN ON THE DRAWINGS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY CONSTRUCTION OF WORK. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY CONSTRUCTION OF WORK.
- F THE CONTRACTOR SHALL BRACE ALL EXISTING STRUCTURES AND ALL STRUCTURAL ELEMENTS AS NECESSARY DURING DEMOLITION.
- G INTERIOR DEMOLITION TO INCLUDE EXISTING MATERIALS, EXISTING HARDWARE, ETC. AS REQUIRED TO ACCOMMODATE NEW CONSTRUCTION. PATCH AND PREP ALL EXISTING SURFACES TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.
- H PATCH AND REPAIR THE EXISTING WALLS AND CEILING WHERE INTERSECTING CONSTRUCTION IS DEMOLISHED OR REMOVED. EXISTING PARTITIONS, DOORS, FLOORING AND CEILING SHALL BE DEMOLISHED AND REMOVED TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.
- I EXISTING PARTITIONS, DOORS, FLOORING AND CEILING SHALL BE DEMOLISHED AND REMOVED TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.
- J EXISTING PARTITIONS, DOORS, FLOORING AND CEILING SHALL BE DEMOLISHED AND REMOVED TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.
- K EXISTING PARTITIONS, DOORS, FLOORING AND CEILING SHALL BE DEMOLISHED AND REMOVED TO MATCH EXISTING ADJACENT AREAS UNLESS OTHERWISE NOTED FOR SPECIFIC AREAS.

KEYED NOTES

- 1 DEMOLISH DOUBLE DOORS, DOOR HARDWARE, ALUMINUM STOREFRONT FRAMING AND GLAZING, UNLESS NOTED OTHERWISE.
- 2 DEMOLISH EXISTING DOOR OPERATOR AND SALVAGE FOR INSTALL ON NEW DOOR.
- 3 VERTICAL ALUMINUM MULLION TO REMAIN.



ARCHITECTURAL EXPRESSIONS, LLP
110 ALUMINUM DRIVE, FORT MYERS, FL 33901
PHONE: 239-487-4444 FAX: 239-487-4445
E: DESCRIPTION: 10-01-04-07

DATE: _____
BY: _____

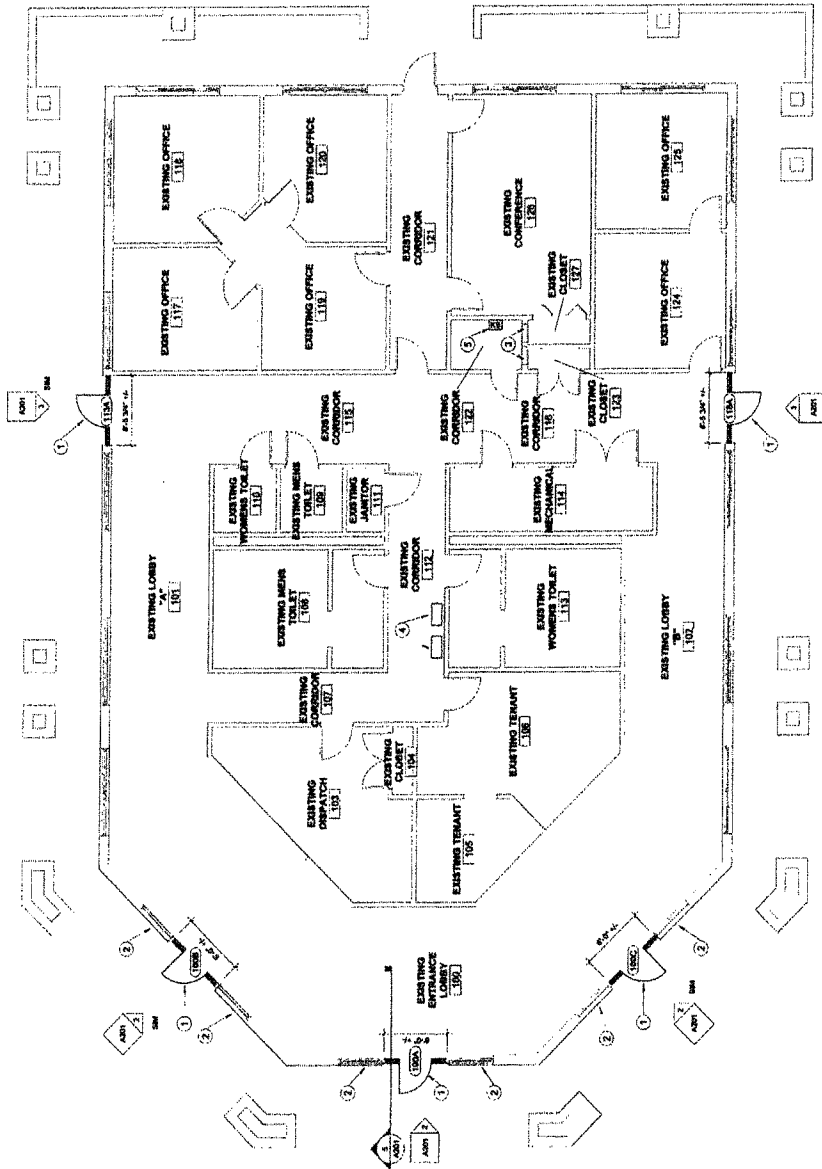
DEMOLITION PLAN
TRANSIT CENTER ENTRANCE
CITY OF DECATUR
353 EAST WILLIAM ST., DECATUR, ILLINOIS

NO.	DESCRIPTION	DATE

BID SET	
Project Number	10000
Date	03/18/05
Drawn By	
Checked By	

A101

1 FIRST FLOOR PLAN
3/18/2025



KEYED NOTES

- 1 NEW STOREFRONT ENTRY, REFER TO ELEVATIONS
- 2 EXISTING STOREFRONT GLAZING AND FRAMING TO REMAIN
- 3 EXISTING ELECTRICAL POWER PANELS
- 4 EXISTING ELECTRICAL PANELS, LOCATED ABOVE CEILING, COORDINATE LOCATION WITH EXISTING MEP ABOVE
- 5 ALTERNATE: NEW KEY SWITCH TO CONTROL ALL 5 NEW EXISTING ELECTRICAL PANELS, COORDINATE FINAL LOCATION OF SWITCH WITH OWNER.

GENERAL NOTES

- A ALL DIMENSIONS ARE TO FACE OF WALLS.
- B FIELD VERIFY ALL DIMENSIONS PRIOR TO FABRICATION.
- C REFER TO A501 FOR ADDITIONAL INFORMATION



A102

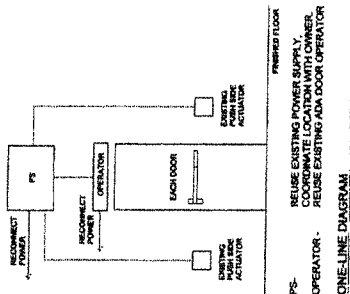
BED SET

Project Number	7702
Date	03/18/2025
Drawn By	AM
Checked By	AM
Scale	1/8" = 1'-0"

FIRST FLOOR PLAN
TRANSIT CENTER ENTRANCE
DOORS
CITY OF DECATUR
353 EAST WILLIAM ST. DECATUR, ILLINOIS

ARCHITECTURAL
EXPRESSIONS LLP
ARCHITECTS - ENGINEERS
110 ALLESTREE, DECATUR, IL 62521
PHONE: 312-467-4300 FAX: 312-467-4303
N. DECATUR PERM. NO. 13-001497

BASE BID: DOOR HARDWARE SCHEDULE AND DETAIL



DOOR SCHEDULE FOR 100A, 100B, 100C, 110A, AND 110A.
 2" X 4" ALUMINUM BASE OF DESIGN DOOR SERIES 550 WIDE STILE (97, DARK BRONZE FINISH TO MATCH GLAZING)
 1" INSULATED TEMPERED GLAZING, SOLAR GREY, L1 MATCH EXISTING GLAZING

HARDWARE GROUP NO. 81					
FOR USE ON DOORNO. 100A, 100B, 100C, 100D, 100E, 100F, 100G, 100H, 100I, 100J, 100K, 100L, 100M, 100N, 100O, 100P, 100Q, 100R, 100S, 100T, 100U, 100V, 100W, 100X, 100Y, 100Z, 100AA, 100AB, 100AC, 100AD, 100AE, 100AF, 100AG, 100AH, 100AI, 100AJ, 100AK, 100AL, 100AM, 100AN, 100AO, 100AP, 100AQ, 100AR, 100AS, 100AT, 100AU, 100AV, 100AW, 100AX, 100AY, 100AZ, 100BA, 100BB, 100BC, 100BD, 100BE, 100BF, 100BG, 100BH, 100BI, 100BJ, 100BK, 100BL, 100BM, 100BN, 100BO, 100BP, 100BQ, 100BR, 100BS, 100BT, 100BU, 100BV, 100BW, 100BX, 100BY, 100BZ, 100CA, 100CB, 100CC, 100CD, 100CE, 100CF, 100CG, 100CH, 100CI, 100CJ, 100CK, 100CL, 100CM, 100CN, 100CO, 100CP, 100CQ, 100CR, 100CS, 100CT, 100CU, 100CV, 100CW, 100CX, 100CY, 100CZ, 100DA, 100DB, 100DC, 100DD, 100DE, 100DF, 100DG, 100DH, 100DI, 100DJ, 100DK, 100DL, 100DM, 100DN, 100DO, 100DP, 100DQ, 100DR, 100DS, 100DT, 100DU, 100DV, 100DW, 100DX, 100DY, 100DZ, 100EA, 100EB, 100EC, 100ED, 100EE, 100EF, 100EG, 100EH, 100EI, 100EJ, 100EK, 100EL, 100EM, 100EN, 100EO, 100EP, 100EQ, 100ER, 100ES, 100ET, 100EU, 100EV, 100EW, 100EX, 100EY, 100EZ, 100FA, 100FB, 100FC, 100FD, 100FE, 100FF, 100FG, 100FH, 100FI, 100FJ, 100FK, 100FL, 100FM, 100FN, 100FO, 100FP, 100FQ, 100FR, 100FS, 100FT, 100FU, 100FV, 100FW, 100FX, 100FY, 100FZ, 100GA, 100GB, 100GC, 100GD, 100GE, 100GF, 100GG, 100GH, 100GI, 100GJ, 100GK, 100GL, 100GM, 100GN, 100GO, 100GP, 100GQ, 100GR, 100GS, 100GT, 100GU, 100GV, 100GW, 100GX, 100GY, 100GZ, 100HA, 100HB, 100HC, 100HD, 100HE, 100HF, 100HG, 100HH, 100HI, 100HJ, 100HK, 100HL, 100HM, 100HN, 100HO, 100HP, 100HQ, 100HR, 100HS, 100HT, 100HU, 100HV, 100HW, 100HX, 100HY, 100HZ, 100IA, 100IB, 100IC, 100ID, 100IE, 100IF, 100IG, 100IH, 100II, 100IJ, 100IK, 100IL, 100IM, 100IN, 100IO, 100IP, 100IQ, 100IR, 100IS, 100IT, 100IU, 100IV, 100IW, 100IX, 100IY, 100IZ, 100JA, 100JB, 100JC, 100JD, 100JE, 100JF, 100JG, 100JH, 100JI, 100JJ, 100JK, 100JL, 100JM, 100JN, 100JO, 100JP, 100JQ, 100JR, 100JS, 100JT, 100JU, 100JV, 100JW, 100JX, 100JY, 100JZ, 100KA, 100KB, 100KC, 100KD, 100KE, 100KF, 100KG, 100KH, 100KI, 100KJ, 100KK, 100KL, 100KM, 100KN, 100KO, 100KP, 100KQ, 100KR, 100KS, 100KT, 100KU, 100KV, 100KW, 100KX, 100KY, 100KZ, 100LA, 100LB, 100LC, 100LD, 100LE, 100LF, 100LG, 100LH, 100LI, 100LJ, 100LK, 100LL, 100LM, 100LN, 100LO, 100LP, 100LQ, 100LR, 100LS, 100LT, 100LU, 100LV, 100LW, 100LX, 100LY, 100LZ, 100MA, 100MB, 100MC, 100MD, 100ME, 100MF, 100MG, 100MH, 100MI, 100MJ, 100MK, 100ML, 100MM, 100MN, 100MO, 100MP, 100MQ, 100MR, 100MS, 100MT, 100MU, 100MV, 100MW, 100MX, 100MY, 100MZ, 100NA, 100NB, 100NC, 100ND, 100NE, 100NF, 100NG, 100NH, 100NI, 100NJ, 100NK, 100NL, 100NM, 100NO, 100NP, 100NQ, 100NR, 100NS, 100NT, 100NU, 100NV, 100NW, 100NX, 100NY, 100NZ, 100OA, 100OB, 100OC, 100OD, 100OE, 100OF, 100OG, 100OH, 100OI, 100OJ, 100OK, 100OL, 100OM, 100ON, 100OO, 100OP, 100OQ, 100OR, 100OS, 100OT, 100OU, 100OV, 100OW, 100OX, 100OY, 100OZ, 100PA, 100PB, 100PC, 100PD, 100PE, 100PF, 100PG, 100PH, 100PI, 100PJ, 100PK, 100PL, 100PM, 100PN, 100PO, 100PP, 100PQ, 100PR, 100PS, 100PT, 100PU, 100PV, 100PW, 100PX, 100PY, 100PZ, 100QA, 100QB, 100QC, 100QD, 100QE, 100QF, 100QG, 100QH, 100QI, 100QJ, 100QK, 100QL, 100QM, 100QN, 100QO, 100QP, 100QQ, 100QR, 100QS, 100QT, 100QU, 100QV, 100QW, 100QX, 100QY, 100QZ, 100RA, 100RB, 100RC, 100RD, 100RE, 100RF, 100RG, 100RH, 100RI, 100RJ, 100RK, 100RL, 100RM, 100RN, 100RO, 100RP, 100RQ, 100RR, 100RS, 100RT, 100RU, 100RV, 100RW, 100RX, 100RY, 100RZ, 100SA, 100SB, 100SC, 100SD, 100SE, 100SF, 100SG, 100SH, 100SI, 100SJ, 100SK, 100SL, 100SM, 100SN, 100SO, 100SP, 100SQ, 100SR, 100SS, 100ST, 100SU, 100SV, 100SW, 100SX, 100SY, 100SZ, 100TA, 100TB, 100TC, 100TD, 100TE, 100TF, 100TG, 100TH, 100TI, 100TJ, 100TK, 100TL, 100TM, 100TN, 100TO, 100TP, 100TQ, 100TR, 100TS, 100TT, 100TU, 100TV, 100TW, 100TX, 100TY, 100TZ, 100UA, 100UB, 100UC, 100UD, 100UE, 100UF, 100UG, 100UH, 100UI, 100UJ, 100UK, 100UL, 100UM, 100UN, 100UO, 100UP, 100UQ, 100UR, 100US, 100UT, 100UU, 100UV, 100UW, 100UX, 100UY, 100UZ, 100VA, 100VB, 100VC, 100VD, 100VE, 100VF, 100VG, 100VH, 100VI, 100VJ, 100VK, 100VL, 100VM, 100VN, 100VO, 100VP, 100VQ, 100VR, 100VS, 100VT, 100VU, 100VV, 100VW, 100VX, 100VY, 100VZ, 100WA, 100WB, 100WC, 100WD, 100WE, 100WF, 100WG, 100WH, 100WI, 100WJ, 100WK, 100WL, 100WM, 100WN, 100WO, 100WP, 100WQ, 100WR, 100WS, 100WT, 100WU, 100WV, 100WW, 100WX, 100WY, 100WZ, 100XA, 100XB, 100XC, 100XD, 100XE, 100XF, 100XG, 100XH, 100XI, 100XJ, 100XK, 100XL, 100XM, 100XN, 100XO, 100XP, 100XQ, 100XR, 100XS, 100XT, 100XU, 100XV, 100XW, 100XX, 100XY, 100XZ, 100YA, 100YB, 100YC, 100YD, 100YE, 100YF, 100YG, 100YH, 100YI, 100YJ, 100YK, 100YL, 100YM, 100YN, 100YO, 100YP, 100YQ, 100YR, 100YS, 100YT, 100YU, 100YV, 100YW, 100YX, 100YY, 100YZ, 100ZA, 100ZB, 100ZC, 100ZD, 100ZE, 100ZF, 100ZG, 100ZH, 100ZI, 100ZJ, 100ZK, 100ZL, 100ZM, 100ZN, 100ZO, 100ZP, 100ZQ, 100ZR, 100ZS, 100ZT, 100ZU, 100ZV, 100ZW, 100ZX, 100ZY, 100ZZ, 100AAA, 100AAB, 100AAC, 100AAD, 100AAE, 100AAF, 100AAG, 100AAH, 100AAI, 100AAJ, 100AAK, 100AAL, 100AAM, 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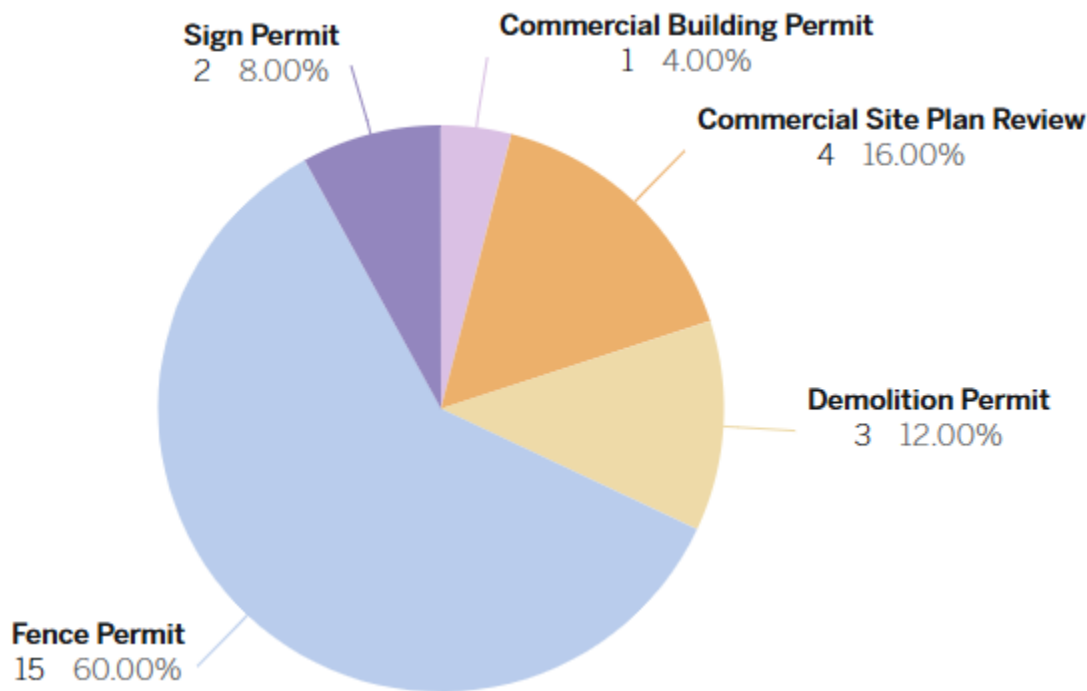
ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT
MONTHLY REPORT

April 2025

PLANNING AND DEVELOPMENT DIVISION

For the month of April, the Planning and Development staff processed and reviewed commercial site plans and various permits for zoning approval.

We have ongoing Economic Development projects both in the planning stage and under way. Some are very large projects that will have a significant positive impact if approved. Staff along with other departments held TRC meetings, Zoom meetings or conference calls for pending and ongoing developments, and have reviewed twenty-five (25) submittals, broken down by review type below:



We continue to review and progress with selling City owned property in furtherance of Community Revitalization.

Vacant Lot Sales

PAST MONTH	TOTAL	TOTAL REVENUE
0	116	\$53,400

BUILDING INSPECTIONS DIVISION

For April, we issued 213 permits broken down by permit type below. Of those, we had 2 permits with a value of over \$250,000. The Division performed 453 inspections and 18 consultations.

<u>PERMIT TYPE</u>	<u># ISSUED</u>	<u>WORK VALUE</u>
Commercial Building	6	\$974,687
Demolition	3	175,850
Electrical	24	394,210
Fence	14	58,838
Fire Protection System	2	139,300
Mechanical	14	714,261
Plumbing	23	117,957
Residential Building	11	412,356
Roof	105	2,111,679
Sign	4	62,200
Solar Photovoltaic System	4	152,554
Swimming Pool	3	140,500
Temporary Structure/Use	0	0
Wheelchair Ramp	0	0
TOTAL	213	\$5,454,392

NEIGHBORHOOD REVITALIZATION DIVISION

- Staff continued to prepare special reports for loans. Collections and delinquency reports continue various loan accounts.
- Staff continues to qualify homeowners for the Residential Rehabilitation, Owner-occupied rehab, and Emergency programs.
- Staff participated in the monthly meeting with HUD grants manager. Technical assistance is provided as well as clarification on ongoing programmatic challenges and updates on how to proceed with timely expenditures of annual allocations of CDBG and HOME Investment funding.
- Staff began representing the department on the Wellness and Safety Committees.
- Staff continued to market the Façade program along the Jasper St. corridor.
- Staff continued public meetings and conversations with nonprofits, residents and businesses as we began the Consolidated Plan process for FY25-29.
- Staff working to finalize Carrie Lane project with Woodford Homes.
- Staff continues working on the Neighborhood Revitalization strategy, which includes rehabilitation, acquisition, and demolition to various areas of the city.
- Staff continue to be active in the Continuum of Care process as well as homeless prevention-related meetings, and events as required by HUD.
- Staff created a Property Maintenance class to go along with training for potential homebuyers.
- Staff met with outside agencies, i.e. CoC, Homeless Advisory Council, Inner Agency All In meeting, SIA, GM Square, CONO, and various committees.
- Staff has been updating all programmatic manuals to reflect updated 2025 federal guidance to remain in compliance.

NEIGHBORHOOD INSPECTIONS DIVISION

Staff continued to enforce the International Property Maintenance Code and local City Ordinances (Chapters 48, 49, 56 and 70). The Division is committed to working with the citizens of Decatur to maintain a healthy and safe environment for those living here.

See attached for a summary of the work involved during the month of April 2025.

ATTACHMENT

NEW CASES	
Health & Safety (72 Hour)	126
Direct to Legal (Repeat Offenders)	0
Housing and Unfit	49
No Garbage Service	9
Nuisance	173
Secure of Abandoned Buildings	39
Weeds	125
TOTAL	521

RE-INSPECTION VISITS	
Code Enforcement	778
Weeds	2
TOTAL	780

CASES SENT TO LEGAL FOR COURT	
Code Enforcement	115
Weeds	20

WEED ABATEMENT	
Contractor Mowed	0
Owner Mowed	2
TOTAL	2

DEMOLITIONS	
Year-to-Date	
Demolished	0
New Cases	2
Sent to Legal	0
Sent to Council	0
Out to Bid	0
Contracts Granted	0
Contract Amount	\$0
Permits Issued	0
Permits Finaled	0
Active Demolitions	143

GARBAGE SERVICE COMPLAINTS	
Received	0

INVOICES*	
New Invoices	92
Dollar Amount	\$53,150.48

PAYMENTS RECEIVED**	
Weeds	\$0

* includes costs incurred by the City of Decatur - Health and Safety (72 hour), Securing of Abandoned Buildings and Weed Abatement

** reimbursement for costs incurred by the City of Decatur for weed abatement.



DECATUR FIRE DEPARTMENT
MEMORANDUM
2025-05

May 12, 2025

TO: Tim Gleason, City Manager

FROM: Neil Elder, Fire Chief

RE: Monthly Report – April 2025

In April, the Fire Department responded to a total of 1,136 alarms. Based on current projections, this pace will match or potentially exceed the record-setting number of alarms recorded in 2024.

The department's six new recruits have successfully graduated from the Illinois Fire Service Institute Academy. Following graduation, they completed additional training in vehicle extrication and hazardous materials. The recruits are now enrolled in an accelerated EMT program and are expected to be fully trained and assigned to shift duty by June.

Due to the suspension of federal funding in April, our specialty training classes—including ropes, hazardous materials, confined space, and structural collapse—have been temporarily paused and will be reevaluated after the summer. These classes had previously been tuition-free, with the department reimbursed for all associated overtime and housing costs.

As of April, overtime expenditures in 2025 have already surpassed those from the same period in 2024. By suspending specialty training classes and expediting the recruits' transition to shift work in June, we anticipate an improvement in staffing levels, which should help reduce overtime costs moving forward.

Incident Type Category	2025				
	Jan	Feb	Mar	Apr	May
1 - Fire	29	26	37	26	11
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	0	2	1	1	1
3 - Rescue & Emergency Medical Service Incident	927	843	911	779	291
4 - Hazardous Condition (No Fire)	27	18	43	25	7
5 - Service Call	121	104	144	121	38
6 - Good Intent Call	98	87	113	113	52
7 - False Alarm & False Call	79	57	83	70	26
8 - Severe Weather & Natural Disaster	0	0	0	0	0
9 - Special Incident Type	0	0	2	1	0
Grand Total	1,281	1,137	1,334	1,136	426

Busiest Companies in April	
Engine 1	268
Engine 3	228
Engine 5	206
Engine 6	198
Truck 2	140

Fire:**Academy Graduation:**

- Six new Decatur Firefighters graduated from their 7-week Basic Operations Fire Academy at the University of Illinois Fire Service Institute. They will be completing 6 more weeks of training in vehicle extrication, hazardous materials, and emergency medical services before they are ready to come on shift. We welcome these new members to the Decatur Fire Department family.



Vehicle Extrication Training:

- All members of the two extrication companies (E1 & E4), truck companies, and several engine companies participated in vehicle extrication training. The scenario involved a vehicle that was resting on its side, with a patient whose arm was stuck under the vehicle. Crews practiced stabilizing the vehicle, making patient contact, removing the roof of the vehicle, and lifting the vehicle to release the patient's arm. They then moved the patient from the vehicle to definitive medical care.



EMS:

- All members completed monthly protocol reviews on the topics of trauma and vehicle extrication. Each month our members review and are tested on a section of the EMS system protocols to ensure they remain proficient in EMS system's best practices.

Special Operations:

Hazardous Materials:

- 3rd Battalion crews toured Primient's facility to learn areas of concern and hazardous materials storage locations. The 1st and 2nd Battalions will complete the same tour next month. These tours help our members better understand our industrial facilities so they can prepare for potential responses.

Structural Collapse Rescue:

- The Technical Rescue Team received additional shoring equipment from MABAS that can be used to shore up unstable walls. TRT team members reviewed video on how to use the new equipment and will perform hands-on training in the coming months.

Fire Prevention:

In the month of April, the Fire Prevention Bureau conducted 44 Life Safety Inspections. Inspector Jones performed 5 Building Fire Investigations with Inspector Johnson training during those investigations. Inspector Stevens performed 2 Building Fire Investigations and 1 Vehicle Fire Investigation. The Prevention Division installed 7 Residential Key Boxes and 5 smoke detectors. Inspector Johnson and Stevens attended fireworks training. All 3 Inspectors completed Inspector II certification class as well as attended the Servant Leadership seminar. The details are below.

- Inspections – 44
- Public Relations – 0
- Fire Investigations – 7 Building Fires 1 Vehicle Fire
- Training – Inspector II certification, Vector Solutions on-line training, Fireworks Training, and Servant Leadership
- Smoke Detectors – 5
- Key Boxes – 7
- Public Complaint - 0

Monthly Report on Priorities and Projects
Information Technology Department
Fiscal Year 2025
April

This month, the Information Technology (IT) Department staff completed the following notable work/tasks:

- Testing continues for Tyler MUNIS ERP (enterprise resource planning) system upgrade to version 2024.4. This new version will go live mid-May.
- A major infrastructure upgrade continues for the City's Server Room infrastructure to enforce deeper security compliance and strengthen computing environment security. This project is projected to be completed in the spring of 2025.
- City I.T. is upgrading all end user computers to Windows 11. We are about 55% complete with this project. Windows 10 is no longer supported by Microsoft's lifecycle policy after October 14, 2025.
- I.T. resources were engaged heavily this month with data extract requests for our auditors.
- Worked one on one with new HR Manager to introduce MUNIS HR system to her.
- Worked with the Works Department on system selection process for a new Asset Management System (AMS) to replace current DB2 system being sunset.
- Work continues for police DB2 application called Trespassing List is being re-written into a supportable SQL Server Database.
- The city I.T. department is going to expand its use of the city application provider called OpenGov to include Code Enforcement currently using a self-developed application with DB2.
- I.T. deployed data network device monitoring to monitor network health at a glance.
- The City of Decatur Fiber Network physical audit was completed in March and a report of physical damage found was produced in April. Report revealed a lot of damage to locator poles used by JULIE to locate our fiber when construction is going on in the area of our buried fiber. We have contracted Bodine Electric to repair all damage found.
- In April 2025, IT processed 103 Help Desk tickets, resolving 76 during the initial point of contact with IT staff (73.8% First Call Resolution Rate (FCR)).

DECATUR ILLINOIS POLICE DEPARTMENT

2025 April Monthly Report

To: Mayor Julie Moore-Wolfe
City Council Members
City Manager Tim Gleason

From: Chief Shane Brandel

CHIEF'S OFFICE / ADMINISTRATIVE OPERATIONS DIVISION

Sworn Police Officer Staffing

Police Chief	1
Deputy Chief	3
Lieutenant	4
Sergeant	19
Patrol Officer	117
TOTAL	144

Budgeted **148**

Non-deployable: Officers at Academy or in FTO 19

Non-deployable: Officers on Injury Status 4

Retirements/Resignations Expected Next Month 2

Civilian Employee Staffing

Executive Assistant	1
Crime Analyst	2
Records Clerk	2
Records Supervisor	1
Parking Enforcement	2
Digital Forensic Examiner	2
Police Support Officer	2
Police Support Specialist	2
FOIA Officer (part-time)	1
TOTAL	15

Freedom of Information (FOIA) Requests

Month: 217 **YTD:** 716

DECATUR ILLINOIS POLICE DEPARTMENT

2025 March Monthly Report

PATROL DIVISION

Community Engagement

	Amount	YTD
Community Meetings	0	0
Directed Patrols	138	377
Active Problem Oriented Policing Projects	0	0
Completed Problem Oriented Policing Projects	0	0

General Patrol Activity

	Amount	YTD
Calls for Service/CAD Incidents	4,296	15,964
Criminal Arrests	376	1,329
Felony Drug Arrests	19	75
Firearms Seized	13	39
Field Interviews	154	510
City Ordinance Arrests	9	33
Unlawful Use of Motor Vehicles	121	458

Traffic Accidents

	Amount	YTD
Traffic Accidents	182	736
Fatal Accidents	1	1
Personal Injury Accidents	32	118

Traffic Enforcement

	Amount	YTD
Traffic Citations	614	2,396
Written Warnings	401	1,605
Parking Citations	426	1,565

Traffic Targeted Enforcement Stats

	Amount	YTD
Driving Under the Influence (DUI) Arrests	33	98
DUI's Involving Accidents	9	31
Electronic Communication Device Stops	25	61
Speeding Stops	221	926

DECATUR ILLINOIS POLICE DEPARTMENT

2025 March Monthly Report

INVESTIGATIONS DIVISION

Street Crimes Drug Seizures / Activity

Drug	Amount		YTD	Price	Street Value
Cannabis	0	grams	2,507	\$10 / gram	\$25,070
Cocaine - Powder	0	grams	1,006	\$100 / gram	\$100,600
Cocaine - Crack	0	grams	67	\$100 / gram	\$6,700
Heroin	0	grams	64	\$300 / gram	\$19,200
Ecstasy	0	hits	35	\$20 / hit	\$700
Meth	0	grams	478	\$100 / gram	\$47,800
K2/Pills	0	pills	269		

	Amount	YTD
Search Warrants	4	27
Currency Seized	\$0	\$19,570
Firearms Seized	5	30
Vehicles Seized	0	2
Arrests	6	29

Detective Activity

	Amount	YTD
New Cases Assigned	143	642
Closed/Resolved Cases	103	446
Criminal Arrests	56	231
Homicides	1	3
Infant Death Investigations	0	0
Suicide Investigations	2	4
Missing Person Investigations	3	19
Computer/Cell/Tech Exams	107	439

U.S. Marshals Great Lakes Task Force

	Amount	YTD
Felony Arrests	9	54
Misdemeanor Arrests	1	2
TOTAL	10	56

	Amount	YTD
Sex Offender Registrations	109	490

**Public Works Department
Monthly Report
April 2025**

Engineering:

2023 Water Main Replacement Project:

Month Activity: All work is complete; Restoration has started in is expected to be completed in May.

Project Background: The project was designed and advertised by Engineering Staff on August 2, 2023, with bids received on August 30, 2023. Burdick Plumbing and Heating provided the lowest responsible bid, and the contract was awarded by City Council on September 18, 2023. The preconstruction meeting was held in October and the materials have been ordered. The Medial Drive has been completed. All patching work is complete and the new watermain is in operation. The remining restoration work cannot be completed until the spring.

Water Sampling Stations:

Month Activity: All work is complete; Restoration has started in is expected to be completed in May.

Project Background: The project was designed and advertised by Engineering Staff on October 18, 2023, with bids received on November 15, 2023. Burdick Plumbing and Heating provided the lowest responsible bid, and the contract was awarded by City Council on December 4, 2023.

2023 Storm Drainage Improvement Projects:

Month Activity: All work is complete.

Project Background: The project was designed and advertised by Engineering Staff on October 4, 2023, with bids received on October 25, 2023. A&R Mechanical, Inc. provided the lowest responsible bid, and the contract was awarded by the City Council on November 6, 2023.

All work is complete except for the final restoration and asphalt patching. This work will be completed in the spring

Sanitary Sewer Herbicide Root Control Project:

Month Activity: Dukes Completed the 2nd year of application in March. The third and final year of application will be completed in 2026.

Project Background: The project was designed and advertised by Engineering Staff on December 13, 2023, with bids received on January 4, 2024. Dukes Root Control provided the lowest responsible bid, and the contract was awarded by the City Council on January 16, 2024.

2024 Trenchless Long Lining Project:

Month Activity: The contract work was completed in December. The alternate work is scheduled for May.

Project Background: The project was designed and advertised by Engineering Staff on May 22, 2024, with bids received on June 20, 2024. Insituform provided the lowest responsible bid, and the contract was awarded by City Council on July 1, 2024.

2024 State MFT Project:

Month Activity: The sidewalk work is complete and remaining paving on Wood St is scheduled for May.

Project Background: The project was designed and advertised by Engineering Staff on July 24, 2024, with bids received on August 7, 2024. Dunn Company provided the lowest responsible bid, and the contract was awarded by the City Council on August 19, 2024. The work was completed on Mound, Taylor and Wooddale and Wood Street will not be completed until the Spring.

2024 Local MFT Project:

Month Activity: The outstanding sidewalk work is complete. Paving was completed on Orchard, Illinois, and Marietta St and work is ongoing in the South Shores Area. All work should be completed in June.

Project Background: The project was designed and advertised by Engineering Staff on August 21, 2024, with bids received on September 4, 2024. Dunn Company provided the lowest responsible bid, and the contract was awarded by the City Council on September 16, 2024. Patching was completed on Franklin and Main St in October.

2024 Storm Drainage Improvement Projects:

Month Activity: Work started on Leafdale in April and the work shall continue through May.

Project Background: The project was designed and advertised by Engineering Staff on November 20, 2024, with bids received December 5, 2024. Entler Excavating provided the lowest responsible bid, and the contract was awarded by the City Council on December 16, 2024.

2024 Traffic Signal Improvement Project:

Month Activity: No work was completed; the materials are on order, but traffic signal equipment typically has a six-month lead time. Work is not expected until late summer.

Project Background: The project was designed and advertised by Engineering Staff on December 18, 2024, with bids received January 22, 2025. Bodine Electric of Decatur provided the lowest responsible bid, and the contract was awarded by the City Council on February 3rd, 2025.

Oakland and Grand Sewer Separation Project (Basin 5/6):

Month's Activity: Administrative paperwork and material submittals started in April. It is anticipated that work starts in June at Fairview Park.

Project Background: The project was designed by AECOM and advertised by Engineering Staff on December 17, 2024, with bids received February 11, 2025. Entler Excavating of Decatur provided the lowest responsible bid, and the contract was awarded by the City Council on February 18th, 2025, pending a loan received by the IEPA. The City received the loan from IEPA Late March allowing for the project to be awarded to Entler.

27th St Reconstruction Project-Hubbard to Rt 48:

Project Background: The project was designed and advertised by Engineering Staff on March 26, 2025, with bids received April 9, 2025. William Charles Construction Company LLC provided the lowest responsible bid, and the contract was awarded by the City Council on April 21, 2025.

MUNICIPAL SERVICES MONTHLY DATA APRIL 2025

ASPHALT	QUANTITY	HOURS	OTHER INFO
Dura Patcher (spray)	270 patches	150	
LS Replacement Asphalt	0 sq yds	0	
Milling / Asphalt	0 sq yds	0	
Miscellaneous / Asphalt	0	56	
Pothole Patch / Repair	2,252 patches	266	
Street Repair / Asphalt	101.78 sq yds	86	
CONCRETE	QUANTITY	HOURS	OTHER INFO
Miscellaneous / Concrete	0	112	
SS Utility Cuts / Curb & Gutter	0 linear ft	0	
SS Utility Cuts / Driveway	0 sq yds	0	
SS Utility Cuts / Pavement	0 sq yds	0	
SS Utility Cuts / Sidewalk	0 sq ft	0	
Water Dept Cuts / Curb & Gutter	0 lineal ft	0	
Water Dept Cuts / Driveway	16.00 sq yds	24	
Water Dept Cuts / Pavement	138.95 sq yds	267	
Water Dept Cuts / Sidewalk	425.00 sq ft	77	
LS Replacement Sidewalk	561.5 sq ft	133	
LS Replacement Pavement	7.75 sq ft	16	
LS Replacement Driveways	0 sq yds	0	
LS Replacement Curbs/Gutters	0 ln ft	0	

DOWNTOWN PARKS	QUANTITY	HOURS	OTHER INFO
Downtown Maintenance		25	
Flowerbed Maintenance		23.5	
Fountain		9	
Sweeping / Downtown Parks		0	
Downtown Parks		163.5	
ELECTRICAL	QUANTITY	HOURS	OTHER INFO
Miscellaneous / Electrical		0	
Re-Lamp Street Lights		0	
Street Light Maintenance		131 Regular / 27 OT	
Traffic Signal Repair		298.5 Regular / 54.5 OT	
Warning Siren Maintenance		5	
FLEET	AVAILABILITY	BILLABLE HOURS	OTHER INFO
Fleet Tasks	98.86%	603.55	
FORESTRY	QUANTITY	HOURS	OTHER INFO
Miscellaneous		98.50	
Mowing City Lots		0	
Mowing City Property / ROW		214	
Mowing City Property / State ROW		31.5	
MSC Maintenance		47	
New Tree Care & Maintenance		0	
Pesticide Application		0	

Storm Damage Clean-up		68.50	
Stump Removal	11	54 Regular / 8 HC	
Tree Removal	316 (inch diameter)	188 Regular / 16.5 HC	
Tree Trimming	96	116 Regular / 30.50 HC	
Vegetation Removal	0	0	
PARKING	QUANTITY	HOURS	OTHER INFO
Mail Delivery		19.5	
Parking Lots/Garage Maintenance		13.5	
Parking Meter Collection		13.5	
Parking Meter Repair		4.5	
Miscellaneous / Parking		8	
STREET MAINTENANCE	QUANTITY	HOURS	OTHER INFO
Alley Grading	4,750 linear ft	12	
Catch Basin / Pumped	6	10	
Catch Basin / Repaired	8	78	
Culvert / Installed	47 linear ft	33	
Culvert / Jetted	50 linear ft	4	
Ditch / Cleaning	717 linear ft	44	
Storm Sewer / Jetted	0 linear ft	0	
Storm Sewer / Repaired	0	0	
Sanitary Back-up / Jetted	8,398 linear ft	24 Regular / 66 OT	
Sanitary Manholes / Pumped	0	0	

Sanitary Manholes / Repaired	2	10	
Sanitary Sewers / Cleaned	5,105 linear ft	26	
Sanitary Sewers / Jetted	1,270 linear ft	8	
Sanitary Sewers / Roots	18,612 linear ft	60	
Sanitary Sewers / Repaired	1	9	
Street Cleaning / 3 rd Shift	93.5 miles	34	
Street Cleaning / County Roads	2.9 miles	10.5	
Street Cleaning / Neighborhoods	83.83 miles	362	
Street Cleaning / Priorities	40 miles	27	
Street Cleaning / State Routes	127.6 miles	66.5	
TRAFFIC	QUANTITY	HOURS	OTHER INFO
Decals Made	252	14 Regular / 17 HC	
Miscellaneous Traffic Control		38	
Mowing Entry Signs		0	
Signs / Installed	67	108.5 Regular / 9 HC	
Signs / Made	102	83.3 Regular / 83.5 HC	
Signs / Repaired	59	129 Regular / 3 HC	
Striping / Paint	0 feet	3 Regular / 1 HC	
Striping / Tape	0 feet	0	
Symbols / Paint	4	3 Regular/ 3 HC	
Symbols / Thermoplastic	0	0	
Traffic Control (set up & removal)		5 Regular / 1 OT	

VIOLATION RESPONSE	QUANTITY	HOURS	OTHER INFO
72-hour / City Property		110.5	
72-hour / Clean-Up	116	508	
72-hour / Travel Time		16	
Home Secures	26	43	

**Water Production Division
Monthly Report
April 2025**

Lake Decatur Water Level: Lake Decatur ended the month of April at a water level of 614.2, which is a good level for this time of year. For April 2023 and April 2024, the end-of-the-month water elevation was 614.1 and 614.0, respectively.

Water Production: 576.8 million gallons (MG) of potable water were pumped into the water distribution system, which continues the upward trend of water production that was noted in the March report. In April 2023 and April 2024, the MG pumpage was 538.8 and 559.74, respectively.

Lead (and Copper) Sampling Underway: As mentioned in last month's report, the recently issued federal Lead and Copper Rule Improvements (LCRI) requires a much more extensive program to sample water from customers that could be affected by lead. The LCRI updated sampling rules for tap water, requiring systems to collect first- and fifth liter tap samples at sites with lead service lines or GRR and use the higher value for compliance.

I would like to commend Chaundra Smith and Kathleen Davis for their superb work in obtaining the required samples from 60 residential customers. They worked closely with hundreds of customers to identify 60 that were willing to take tap water samples for these tests. Unfortunately, quite a few of those customers did not follow through with taking samples, so the team quickly pivoted to a secondary list, getting expedited approval from the IEPA regulatory staff, and getting the sample bottles out to the customers right away. In the end, the required number of sample sites was reached, keeping the City in compliance with these challenging new sampling rules.

Sluice Gate Hoist Gear Replacement Progress: The North Sluice gate is back in service. There is one issue still to be repaired, but it will be accomplished by Paul's Welding at no additional cost.

Chemical Feed Upgrades Continue: Work continues apace on the chemical feed upgrades project, with good progress on many systems. During the month of April, the major accomplishment was to upgrade the fluoride feed system. The system could only be out of service for a short period of time, and the team worked together to restore service in a timely manner. The council may have seen an announcement from the USEPA about fluoride in drinking water, which proposes that the maximum limit should be reduced to 1.5 mg/L. This would not be a concern for the Decatur water system because our fluoride levels are maintained at a level that is consistently less than half of that limit.

Electrical Upgrades Loan Processing: Following up on the City Council action on April 21, 2025, staff and CMT have been busy processing the loan documents for the State Revolving Fund (SRF).

Disinfection Byproduct Reduction Study Continues: Burns and McDonnell visited the water plant on April 29th and significant progress was made on researching options to reduce the level of disinfection byproducts (DBPs) in our system. The council may recall that the DBPs remain within regulatory limits but have been creeping upwards. We appreciate that the Council approved the professional services agreement which will enable our team to proactively manage this risk. We continue to be impressed with the comprehensive approach being taken by Burns and McDonnell. We should have their recommendations by the end of the year.

Illinois Water Conference: A number of staff participated in the Illinois Section of the American Waterworks Association (ISAWWA) WaterCon conference in Peoria. Robert Weil presented on the topic of “Dealing with a Middle-Aged Water Treatment Plant”, which was well-received. Robert Weil also volunteered to serve on the ISAWWA Water Utility Council, which coordinates and advocates water policy issues.

Golden K Kiwanis and Rotary Club: Robert Weil made presentations to these groups and feedback was positive.

Oakley Sediment Basin Advisory Committee Meeting: Staff continue to meet with Oakley Township twice a year on management of the sediment basin, and the semi-annual meeting was held this month. We shared a drone video of the recent successful prescribed burn and discussed future options for the basin. The township representative had positive feedback on the City’s management efforts.

Heart of the Sangamon Meeting: One of our other regional partnerships is the Heart of the Sangamon Committee, in which the City of Decatur, regional Farm Bureaus, Macon County Conservation District, Sanitary District of Decatur (SDD), ADM, University of Illinois, and others collaborate on conservation efforts for the Sangamon River, both upstream and downstream of the Lake Decatur Dam. This quarter’s meeting was held at the Piatt County Farm Bureau offices. The meeting was well attended and there was active discussion of the university’s research into floating wetlands and SDD’s efforts to reduce Phosphorous levels through integrated planning.

Continued Collaboration with SDD: Another regional partnership is in the works with SDD. Water Production staff participated in a meeting with SDD to outline an MOU to guide

collaboration on how to protect the Sangamon River from excessive levels of Phosphorous. ADM and Primient are also participating in this partnership.

Field Trip from Decatur Day Care: A group of 18 preschoolers from Decatur Day Care toured the water treatment plant for Earth Day. They were excited and interested and seemed to enjoy the experience a lot. We did, too.

ASCE Report Card Released: The American Society of Civil Engineers released its quadrennial report card on the nation's infrastructure. America's Drinking Water infrastructure earned a grade of C-, unchanged from 2021 despite large levels of investment over the past four years. The age of the infrastructure as well as emerging issues such as lead service lines and PFAS (forever chemicals) affected the rating.

Lake Decatur Watershed Management Plan:

- 2025 RCPP Sign up ended with 48 applications. However, some of those were applications from last year but we had very few new applications. Farmers are holding still right now with the uncertainty of the commodity markets, federal government, and the upcoming farm bill.
- 2024 RCPP Reductions in Cover Crops: Nitrogen reduced by 55,401 lbs., Phosphorus reduced by 1,011 lbs., and Sediment reduced by 1,024.4 tons.
- Finished and finalized our 2022 IEPA Section 319 Grant.

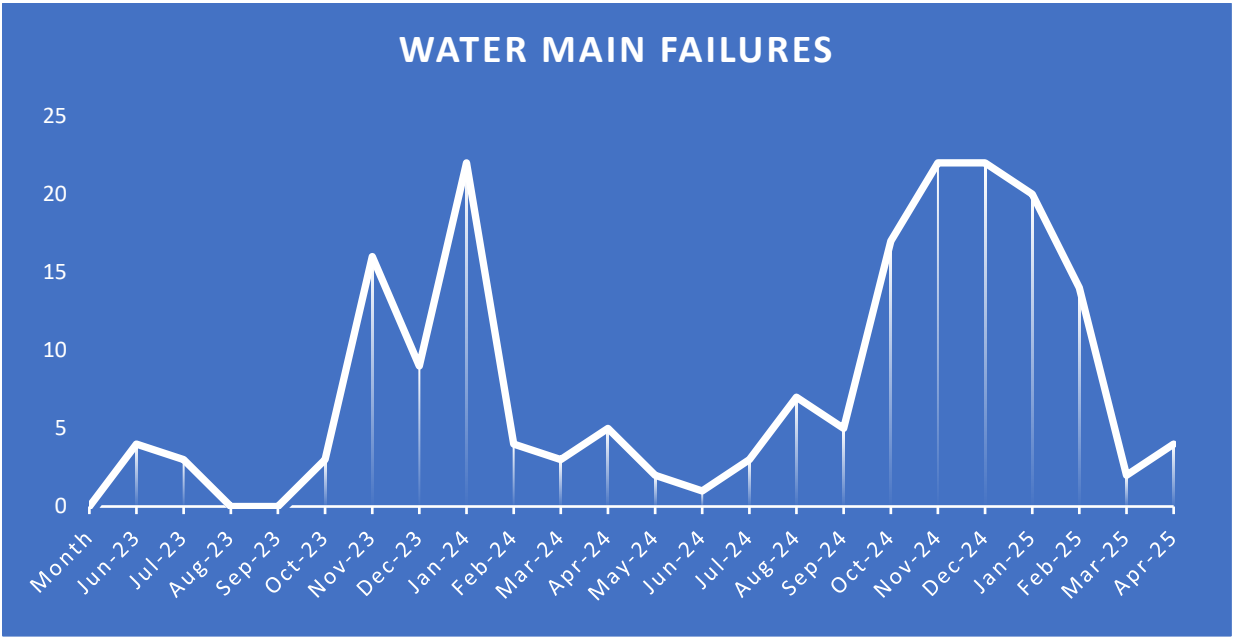
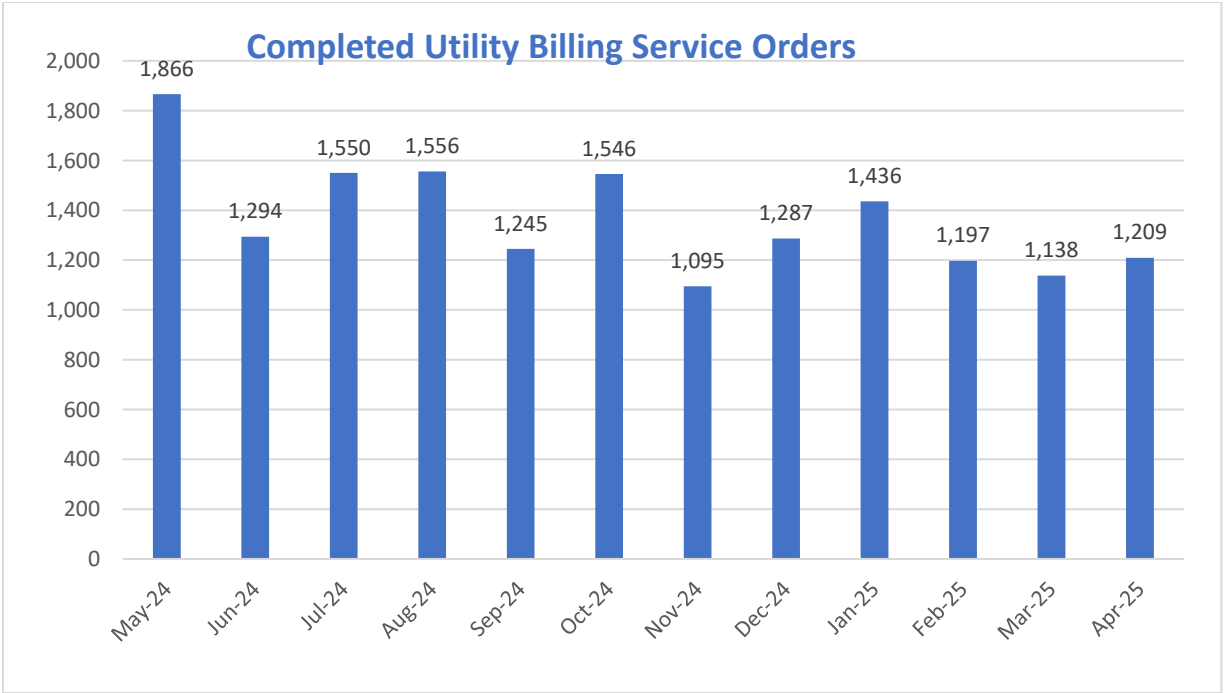
Performance Outcomes:

1. Meet or exceed the federal and state drinking water standard for turbidity, chlorine and nitrate. All these standards were met or exceeded this month.
2. Monitor safety on Lake Decatur by recording the number of boat accidents and boats operating under the influences (OUIs) on the lake annually. No accidents or OUIs occurred this month.
3. Reduce the amount of sediment accumulating in the lake annually. As noted above, the watershed management program is making a significant difference in reducing sediment accumulation in the lake.

April 2025

Water Services:

Water Services staff repaired 4 water main failures, 14 water services, 19 fire hydrants and inspected 6 system control valves and 96 fire hydrants. Completed 106 miscellaneous distribution system orders and 1,209 Utility Billing service orders.



Transportation Services Department

Monthly Report

April 2025

Mass Transit Division

For the month of April, the Mass Transit staff completed the following projects:

1. Farebox replacement is pending awaiting IDOT approval. Fareboxes have not been replaced in over 30 years. If approved, IDOT grants will replace our existing drop box system farebox with state-of-the-art farebox validators. Allowing for the use of app and card-based payments on the buses.
2. A grant-based concrete project to make improvements at the Multimodal Transit Center has been approved by IDOT. This will improve curb cuts, ADA accessibility, and sidewalk improvements. This is now with IDOT for Approval.
3. A grant-based project to demolish the rest of the tommy house tire buildings has been approved. This is now with IDOT for approval.
4. Microtransit Operations, this project is now with IDOT for award approval.

Our ridership for the month consisted of the following:

Mon-Sun	Fixed Route	Paratransit	Total
Passenger Rides	74,635	1,880	76,515
Miles Driven	128,329	8,802	137,131
On Time Performance	89%	98%	
Train Delays	8	2	10

Facilities Maintenance Division

The Maintenance Manager has developed individualized building inspection reports for each facility based on the model that transit uses for the FTA requirements. Each City building will receive Quarterly inspections-these inspections will aid in long term capital planning and maintenance costs.

Snow removal and ice management was a priority for all facilities.

1. Transit Facilities: We need to replace the large double doors at the Transit Center and remodel the Paratransit front desk office. The door project is on the Agenda for May for award.
2. Library Facilities:
 - a. Library: Chiller replacement is in the testing phase prior to project closeout. Roof has final phase scheduled prior to project closeout.

3. Police Facilities: Monthly maintenance inspection completed and minor repairs made.
4. MSC: Roofing project is almost completed, final phase is scheduled.
5. Fire Department: Ongoing repairs and projects across all fire stations.

Electric Vehicle (EV) Division

For the month of April, the EV staff completed the following projects:

1. EVRP plan is completed and the consultant is preparing the final packet.
2. Partnership with Ameren for the Ameren Electrification Plan. Plan has been completed and Ameren will award us \$75,000 towards our charging stations.
3. Consultation with Park District and Ameren to move towards initiating construction of the public EV charging stations at the Library, Civic Center, and Boat Docks/Amphitheater.
4. 2 of our 3 EV SUVs are built and scheduled for delivery.
5. Working with Ameren to install the EV chargers at transit for the EV SUVs.