



Tuesday, September 2, 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 August 18, 2025 City Council Meeting

V. Unfinished Business

VI. New Business

1. Presentation of 2024 Audit Reports
2. Resolution Authorizing a Professional Engineering Services Agreement with Intera Incorporated, to Provide Engineering Services for the Harristown Vulcan Reservoir, City Project 2024-03
3. Resolution Authorizing Purchase of OpenGov Inc. Permitting and Licensing Code Enforcement Software Module
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 to Appropriate Motor Fuel Tax Funds for Local Public Agency General Maintenance
- B. Ordinance Adding Territory to Enterprise Zone and Approving the Amendment of the Enacting Ordinance and Intergovernmental Agreement 1645 N State Highway 121
- C. Resolution Authorizing Renewal of Tyler Technologies, Inc. Maintenance and Support for Court Case Management Suite

VII. Other Business

VIII. Adjournment

CITY COUNCIL MINUTES
Monday, August 18, 2025

On Monday, August 18, 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.

Mayor Julie Moore Wolfe presided, together with her being Council members Consuelo Cruz, Pat McDaniel, David Horn, Ed Culp and Dennis Cooper. Councilwoman Lisa Gregory was absent. 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 announced that the Resolution Authorizing Purchase of OpenGov Inc. Permitting and Licensing Code Enforcement Software Module was pulled from the Council agenda.

Mayor Moore Wolfe called for Appearance of Citizens.

The following citizens provided comments to the Council: Michael Leone, Abeer Motan, Ayn Owens and Kathy Williams.

Council members responded to citizens' comments.

Mayor Moore Wolfe called for approval of the minutes.

The minutes of August 4, 2025, City Council meeting were presented. Councilman Culp moved the minutes be approved as written; seconded by Councilman McDaniel and on call of the roll, Council members Consuelo Cruz, Pat McDaniel, David Horn, Ed Culp, Dennis Cooper 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.

Ms. Ruby James, Director of Finance, presented the Treasurer's Financial Report.

R2025-234 Resolution Authorizing Payment to the Decatur Civic Center Authority for Operations and Janitorial Services, was presented. Councilman Culp moved the Resolution do pass, seconded by Councilman McDaniel.

Ms. Wendy Morthland, Corporation Counsel, gave an overview of the Resolution.

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

City Manager Gleason presented the City Manager Update highlighting National Night Out and expressing gratitude to everyone who contributed to the event. He also discussed the formation of the Illinois Trafficking Enforcement group funded by Howard Buffett.

Mayor Moore Wolfe called for Consent Agenda Calendar Items A. through N. and asked if any Council member wished to remove an item from the Consent Agenda Calendar. Councilman Horn requested to remove Items B., C., D., and H. from the Consent Agenda Calendar. The Clerk read Items A., E - G. and I. - N.:

2025-61 Item A. Ordinance Annexing Territory 3054 South Wheatland Road

R2025-235 Item E. Resolution Accepting the Bid of SK Service Corporation for Lost Bridge Road Fence Replacement

R2025-236 Item F. Resolution Authorizing Lake Decatur Watershed Farmland Conservation Program Agreement for Pond Improvements with Kyle Brown & Kersten C. Bornholt

R2025-237 Item G. Resolution Authorizing the Grant of Permanent Easement with Caterpillar Inc.

R2025-238 Item I. Resolution Authorizing City Manager to Amend OpenGov, Inc. Agreement-Grants Management Module and Related Deployment Services

R2025-239 Item J. Resolution Authorizing Action Regarding Unsafe Structures

R2025-240 Item K. Resolution Rescinding Resolution R2025-228 and Authorizing the Execution of an Agreement with JRH Services for the Demolition of 720 N. Edward Street

2025-62 Item L. Ordinance Amending City Code Chapter 52 - Alcoholic Liquor

R2025-241 Item M. Resolution Approving and Determining the Need for Confidentiality of Minutes of Closed Meetings

Item N. Receiving and Filing of Minutes of Boards and Commissions

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

R2025-242 Resolution to Appropriate Motor Fuel Tax Funds for Restoration of Streets and Highways by Municipality under the Illinois Highway Code City Project 2025-08, Annual Street Restoration, Section 25-00508-00-FP, was presented. Councilman Culp moved the Resolution do pass, seconded by Councilman McDaniel.

Mr. Matt Newell, Director of Public Works, answered questions from Councilman Horn about how pavement conditions were evaluated.

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

R2025-243 Resolution Accepting the Bid and Authorizing the Execution of a Contract with G & H Marine Inc. for the Lake Decatur Shoreline Stabilization Project, City Project 2025-34, was presented. Councilman Culp moved the Resolution do pass, seconded by Councilman McDaniel.

Mr. Newell, Director of Public Works, answered questions from Councilman Horn about the stabilization process and location selection. He also answered questions from Councilman Cooper about the estimated lifespan of the project.

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

R2025-244 Resolution Accepting the Bid and Authorizing the Execution of a Contract with Culy Contracting LLC for 2025 Manhole Rehabilitation Project, City Project 2025-14, was presented. Councilman Culp moved the Resolution do pass, seconded by Councilman McDaniel.

Mr. Matt Newell, Director of Public Works, answered questions from Councilman Horn about the process used to determine which manhole covers require repairs.

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

R2025-245 Resolution Authorizing Execution and Amendment of Home Repair and Accessibility Program PID#52600, was presented. Councilman Culp moved the Resolution do pass, seconded by Councilman McDaniel.

Ms. Lacie Elzy, Director of Economic and Community Development, answered questions from Councilman Horn about the number of roofs that could be replaced under the program. She also provided details on how residents could apply for the available grants.

Upon call of the roll, Council members Consuelo Cruz, Pat McDaniel, David Horn, Ed Culp, Dennis Cooper 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.

There being no Other Business, Mayor Moore Wolfe called adjournment.

Councilman Culp moved the regular City Council meeting be adjourned, seconded by Councilman McDaniel and upon call of the roll, Council members Consuelo Cruz, Pat

McDaniel, David Horn, Ed Culp, Dennis Cooper and Mayor Moore Wolfe voted aye. Mayor Moore Wolfe declared the motion carried.

Mayor Moore Wolfe declared the regular Council meeting adjourned at 6:06 p.m.

Approved _____
Kim Althoff
City Clerk

**Council Memo
Finance Department
No. 2025-7**

DATE: September 2, 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 2024 Audit Reports

SUMMARY:

Chad Lucas, Principal and Tom Siwicki, Director of Sikich LLP (Sikich) will present the 2024 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 2024 audit. As a result, several reports have been prepared:

- Annual Comprehensive Financial Report ended December 31, 2024
- 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 Report

In addition, two reports have been re-issued:

- Mass Transit Report for FY2022 and FY2023

While auditing the FY2024 Mass Transit Report, Sikich realized that the revenue included in the Mass Transit reports for FY2022 and FY2023 was included on a cash basis and not accrual basis and re-issued the Mass Transit Report for both of those years.

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
Sarah Walker, Comptroller
Lacie Elzy, Economic and Community Development Director

BUDGET/TIME IMPLICATIONS:

Audit reports are required for grants that the City receives each year and for outstanding bonds and loans held by the City.

City of Decatur, Illinois Annual Comprehensive Financial Report



For the Fiscal Year Ended December 31, 2024

CITY OF DECATUR, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2024

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.decaturlil.gov

Mayor

Julie Moore Wolfe

Council Members

Consuelo Cruz

David Horn

Lisa Gregory

Ed Culp

Dennis Cooper

Patrick McDaniel

Officials

Tim Gleason – City Manager

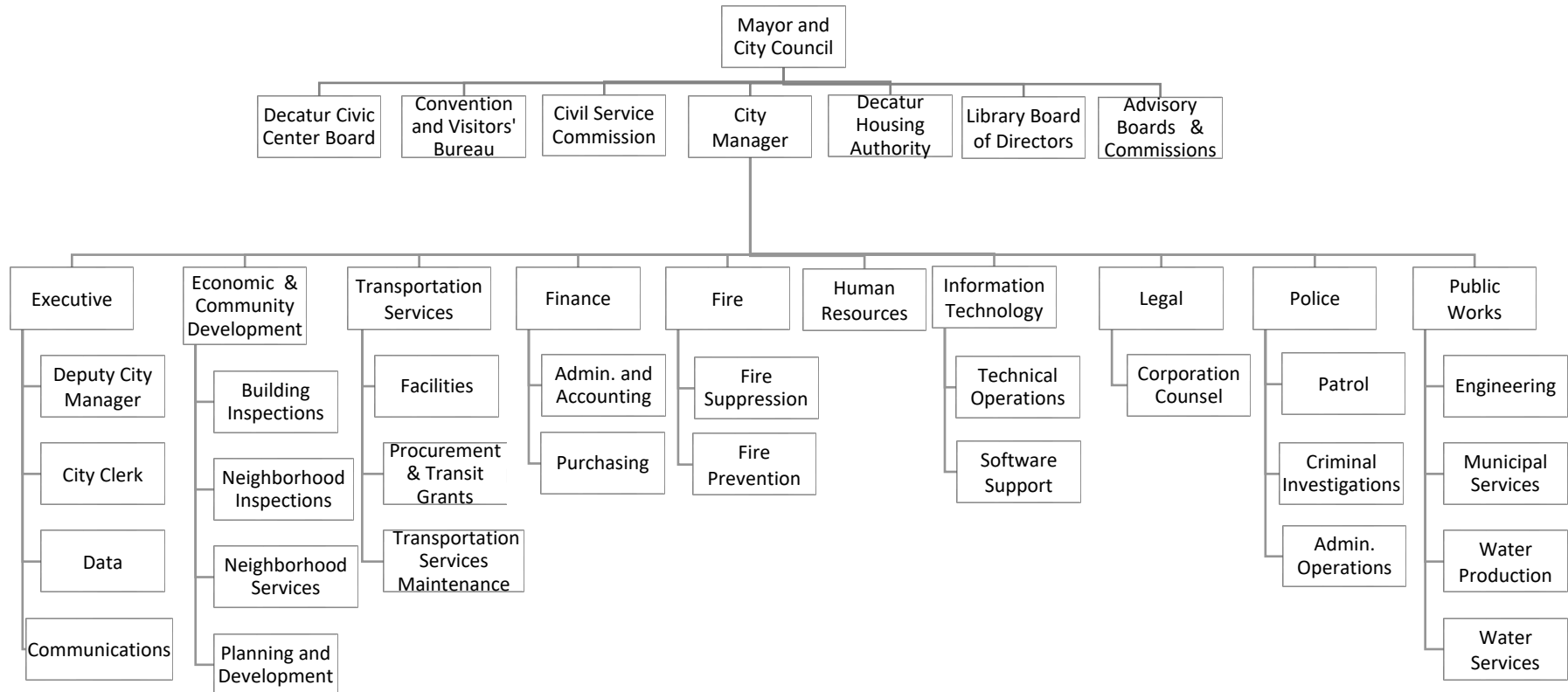
Ruby James – City Treasurer & Chief Financial Officer

Kim Althoff – City Clerk

Wendy Morthland – Corporation Counsel

City of Decatur, Illinois

Organizational Chart





CITY OF DECATUR ILLINOIS

June 27, 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, 2024. This report provides a broad view of the City's financial activities for the 2024 fiscal year and its financial position as of December 31, 2024. 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 of 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 annual comprehensive 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, 2024, 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, 2024, 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 relating 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 2024, the total population was estimated at 68,763.

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 leadership 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 budget workshop 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 November or 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 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 FY2024:

The City of Decatur and its leadership are driven by their mission and strategic goals. Accordingly, 2024 saw significant progress in:

- Clearing away derelict and collapsing buildings in the city's urban core;
- 220 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 increase 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 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: 52,895 calls for service
- Fire: 14,335 alarms DFD serviced for a full year and 286 inspections for a half year
- Community Development: 4,411 permits issued, and 7,869 inspections handled
- Economic Development: 105 demolitions, 50 home rehabilitation and 20 roof repairs
- Public Works: 3,156 miles of City streets cleaned
- Utility Customer Service: 58,000+ service phone calls handled
- Transit Services: 810,980 rides on fixed routes

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. In December 2024 unemployment again trended downward at 5.3% compared to 5.7% in December 2023 when 2023 was higher due to pressure from inflationary factors. The impact was experienced in manufacturing, government, professional-business services, and transportation-warehousing-utilities.

Initiatives

Tillamook - \$70 million ice cream plant rehabilitation will eventually produce 15-18 million gallons of ice cream annually for distribution to the eastern half of the US.

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 opened in 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, 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, built 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. The pilot facility is currently in operation.

Fiber Optic Initiative – Installation of phase II of the City-owned high-speed broadband fiber optic cable network. The City is currently building several miles of additional broadband infrastructure using \$1.4 million in Build Illinois grants, plus \$1.0 million in American Rescue Plan Act (ARPA) monies.

Law Enforcement Training Center – \$500+ million state of the 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 was 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 St. Mary's Hospital - \$89 million expansion of the HSHS St. Mary's Hospital will modernize facilities and improve infrastructure to be completed later in 2026.

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

Decatur Park District Senior Center - Creation of a \$8 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 \$1.6 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 2029.

Rising Pharmaceuticals - Acquired the Akorn facilities in Decatur and has resumed pharmaceutical production.

Warehouse space - More than 2.5 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.

ADM Local Investment and Expansion

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.

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 Decatur Public 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, provided the capital resources for a \$90 million investment; the largest investment in the City water system since the Lake was created in 1922. The rate increases funded a series of

Lake dredging initiatives that increased the capacity of the Lake, thereby increasing the retained water levels of the Lake by 30%. The rate increases also funded 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 ARPA monies for these 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 began the construction phase in 2022.

Fairview Storm Sewer Separation Project – In 2023, the City Council approved the project to fully separate storm sewer from sanitary sewer in the area near Fairview due to long standing sewer backups. This \$16.5 million project was funded by a loan from the IEPA and is expected to be completed in 2026.

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.

Ellsworth Dansby Jr. Magnet 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 field including artificial turf, lighting, running track and a new scoreboard in the stadium complex was completed in 2013. 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 \$30 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 \$29 million construction for the Millikin Center for Theatre and Dance includes a convertible theater in addition to well-equipped studios, classrooms, design labs and public spaces completed in 2020. The \$5.3 million investment in the construction of a new baseball stadium was completed in 2019. The \$2.3 million investment in the new softball field was completed in 2017. Millikin's new athletic center next to the athletic field is a \$12.3 million investment scheduled to open in 2025 and includes a weight room, training room and team meeting/all purpose room.

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 (personal protective equipment), 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 ARPA (American Rescue Plan 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 received the remaining funds of \$16.9 million in June 2022. The City has until 2026 to spend the funds but expended all funds by December 2023.

In 2021, the City Council approved an ordinance defining the use of the 2021 tranche of the ARPA monies. The 2021 tranche will be used for Water Utility, Sewer Utility, fiber optics infrastructure capital investment; housing, rent and utility payment assistance to citizens impacted by the pandemic, revenue replacement, community revitalization demolition of unsafe and abandoned housing, public safety hazard pay, capital equipment, lost gasoline tax revenue to be used in support of replacement of streets and roads; and a grant to a local museum impacted by the pandemic.

The City Council has further defined the use of the 2022 tranche of the ARPA monies. The 2022 tranche will be used for water and sewer utility infrastructure capital investment, community

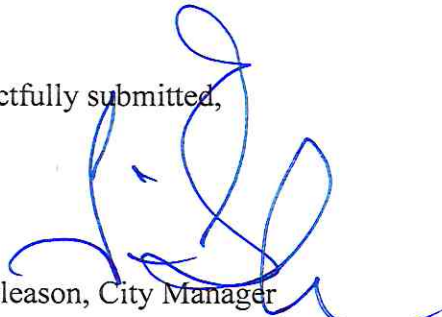
revitalization initiatives, public safety community security initiatives, and community workforce development and training initiatives. The funds were included in the City's 2022-2024 budget.

The \$33.8 million provided by the Federal ARPA grant provided a unique opportunity for the City to complete important water, sewer, and fiber technology infrastructure projects, as well as significantly scale up Community Revitalization initiatives, including demolitions and community assistance projects. There is not another funding source of this magnitude to continue the pace of investment for these types of projects going forward. However, this funding provided a needed boost and the City will continue to make strategic investments in capital infrastructure and Community Revitalization as funding permits over the next several years.

Awards and Acknowledgements

Special recognition belongs 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,



Tim Gleason, City Manager



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, 2024, 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, 2024, 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 16.93%, 40.88% and 25.98%, respectively, of the assets, net position and revenues of the discretely presented component units as of December 31, 2024. 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

As discussed in Note 16 to the financial statements, the City adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended December 31, 2024. The implementation of this standard resulted in changes to the accrual of compensated absence balances. Our opinion is 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 2024 financial statements, we also audited adjustments described in Note 16 that were applied to restate the 2023 financial statements. In our opinion, such adjustments are appropriate and have been properly applied.

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 June 27, 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
June 27, 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***

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, 2024, and the related notes to financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated June 27, 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 certain deficiencies in internal control, described in the accompanying schedule of findings as items 2024-001 and 2004-002, that we consider to be material weaknesses.

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
June 27, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS - GOVERNMENT AUDITING STANDARDS FINDINGS

December 31, 2024

Current Year Audit Findings

MATERIAL WEAKNESSES

2024-001: 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 received the 2023 Management Letter on May 15, 2025 with this same material weakness, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City will develop stronger internal controls over financial reporting prior to the 2025 financial audit.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS - GOVERNMENT AUDITING STANDARDS FINDINGS

December 31, 2024

Current Year Audit Findings (Continued)

MATERIAL WEAKNESSES (Continued)

2024-002 Grant Reporting, Administration, and Revenue Recognition

Criteria: The City is responsible for establishing and maintaining internal controls and for the fair presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with Uniform Grant Guidance. Additionally, revenue recognition for grants should be recorded under the expenditure matching concept, whereas the revenue is recognized when the related grant expenditures are incurred.

Condition/Context: The City is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the City regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues.

Cause/Effect: The lack of financial reconciliations resulted in misstated revenues and receivable balances at year end. Failure to establish an effective internal control can enable material misstatements to occur in the SEFA.

Recommendation: It is recommended that the City prepare schedules to assist in tracking activity for all grants awarded, including information such as costs incurred, revenues received, and reimbursement requests submitted, which will allow the City to have a better understanding of the status of each of its significant grant programs. These schedules can be used to reconcile the City's accounting system to ensure revenue is properly recognized. We also 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.

Views of Responsible Officials: The City of Decatur will be restructuring grant program processes within the City so that more attention will be given to reporting throughout the year. Grants will be recorded within grant software yet to be determined to more effectively track revenues and expenses to report them in the proper reporting periods. In addition, reconciliation at the end of the State of Illinois' year end on June 30 will ensure that grants are properly reported to the State and reconciled with the City's financial system.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

City of Decatur, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2024

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, 2024, 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 notes beginning on page 9 of the financial statements.

FINANCIAL HIGHLIGHTS

On December 31, 2024, the City's overall net position is \$57.6 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 \$157.8 million, net of debt, depreciation, and amortization. Capital assets consist of infrastructure (largely water and sewer), buildings, vehicles and equipment. The City uses investment into capital to provide specific services to residents and cannot easily convert these capital items into cash for other City uses.

The change in overall net position from the prior year consists of:

Assets

- Increase of \$2.3 million in total assets due to a decrease in cash for funding grant expenses waiting for reimbursement, a decrease in investments for use of 2022 bond funds, an increase in due to other governments for TIF payments accrued, an increase in accounts receivable from utility customers, and an increase in capital assets from investments for \$5.2 million in transit vehicles, \$8.7 million in water for land, vehicles and equipment, \$0.2 million in fiber infrastructure, and \$0.2 million in storm sewer vehicles.
- Decrease of \$15.6 million in deferred outflows due to revaluing Decatur Police Officers' and Decatur Firefighters' Pension Plan assumptions as described in Note 8 of the financial statements.

Liabilities

- Decrease of \$27.1 million in total liabilities due to increase in accounts payable from increase construction retainage, decrease in bonds payable for principle payments, decrease in OPEB liability due to several employee retirements in 2024, decrease in IMRF liability for an increase in asset market value in 2024, decrease in Police and Firefighters' Pension liabilities as a result of revaluing Decatur Police Officers' and Decatur Firefighters' Pension Plan assumptions as described in Note 8 of the financial statements.
- Increase of \$13.9 million in deferred inflows due to property taxes and revaluing Decatur Police Officers' and Decatur Firefighters' Pension Plan assumptions as described in Note 8 of the financial statements.

On December 31, 2024, the City's ending governmental fund balance was \$43.9 million, with \$16.5 million being nonspendable, restricted, or assigned and the remaining \$27.4 million being unassigned. Governmental fund balance decreased \$11.6 million (which includes corrections of errors from the prior period), primarily due to a decrease in Taxes and Intergovernmental revenue.

The City's business-type activities had a total net position of \$126.6 million, of which \$44.6 million was unrestricted. This represented an increase of \$19.2 million in net position (which includes corrections of errors from the prior period), which is largely attributable to the following:

Assets

- Current Assets increased \$0.8 million due to cash, accounts receivable and due from other governments.
- Proprietary Capital Assets increased by \$14.7 million due to investments for \$5.2 million in transit vehicles, \$8.7 million in water for land, vehicles and equipment, \$0.2 million in fiber infrastructure, \$0.2 million in storm sewer vehicles, and \$0.4 million for smaller capital investments.
- Deferred outflow of assets decreased \$0.7 million due to retirement obligations
- Internal Service Fund net position increased \$0.3 million.

Liabilities

- Total liabilities decreased \$4.3 million due to an increase accounts payable for increased construction retainage, increase in due to other funds for borrowing for cash for grants waiting to be reimbursed, decrease in IMRF liability for an increase in asset market value in 2024, and decrease in bond and IEPA payable for principle payments.
- Noncurrent liabilities/Deferred Inflows decreased \$12.3 million due to bonds payable, notes payable, and compensated absences (implementation of GASB 101, Compensated Absences – see Note 16 for more information).

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.

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, education, culture, and economic development. 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 on all assets, deferred outflows, liabilities, and deferred inflows of the City of Decatur as of December 31, 2024. The difference between total assets, deferred outflows, total liabilities, and deferred inflows is reported as "net position" and can generally be thought of as the net worth of the City. An 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, 2024. 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 9 of the financial statements.

Exhibit A-1 Statement of Net Position

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

Statement of Net Position as of December 31, 2024 (in millions)*										
	Governmental Activities		Business-Type Activities		Total Government		Component Units			
	2024	2023	2024	2023	2024	2023	Civic Center Authority		Decatur Public Library	
							2024	2023	2024	2023
Assets:										
Current and other assets	\$ 94.4	\$ 103.2	\$ 65.9	\$ 69.5	\$ 160.3	\$ 172.7	\$ 0.3	\$ 0.3	\$ 5.2	5.8
Capital assets (NET)	103.6	103.6	192.1	177.4	295.7	281.0	5.5	5.4	23.1	21.4
Total assets	198.0	206.7	258.0	247.0	456.0	453.7	5.8	5.8	28.3	27.2
Deferred Outflows										
of Resources:	19.4	34.3	2.6	3.4	22.0	37.6	0.0	-	1.0	1.4
Liabilities:										
Current liabilities	10.1	6.1	7.4	4.9	17.6	11.0	0.1	0.1	0.4	0.2
Noncurrent liabilities	227.0	249.0	126.2	137.9	353.3	386.9	0.2	0.0	17.6	18.4
Total liabilities	237.2	255.1	133.7	142.8	370.8	397.9	0.3	0.1	18.0	18.6
Deferred Inflows										
of Resources:	49.3	35.6	0.4	0.2	49.7	35.8	0.0	-	3.4	3.2
Net position:										
Net investment in capital assets	75.9	70.7	81.9	68.3	157.8	139.1	5.3	5.4	6.7	5.0
Restricted	5.8	18.0	0.1	-	5.9	18.0	-	-	1.8	2.6
Unrestricted	(150.7)	(138.4)	44.6	39.0	(106.2)	(99.4)	0.2	0.2	(0.6)	(0.7)
Total net position	\$ (69.0)	\$ (49.7)	\$ 126.6	\$ 107.4	\$ 57.6	\$ 57.7	\$ 5.5	\$ 5.6	\$ 7.9	6.9

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

As of December 31, 2024, the City's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources, by \$57.6 million, decreased by \$6.8 million from current operations and increased \$7 million due to implementation of GASB Statement No. 101 – Compensated Absences (see Note 16 of the financial statements) and corrections of errors. The change in net position is explained in the Financial Highlights on page 1 of the MD&A.

Governmental activities net position of negative \$69.0 million decreased 39 percent from the prior year while business-type activities net position of \$126.6 million increased roughly 18 percent over prior year. Changes in governmental and business-type activities net position are both 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, 2024 (in millions)*

	Governmental Activities		Business-Type Activities		Total Government		Component Units			
	2024	2023	2024	2023	2024	2023	Civic Center Authority		Decatur Public Library	
							2024	2023	2024	2023
Revenues:										
Program Revenues:										
Charges for services	\$ 5.0	\$ 3.6	\$ 49.1	\$ 45.0	\$ 54.1	\$ 48.6	\$ 1.7	\$ 1.6	\$ 0.0	\$ 0.0
Operating grants	9.4	5.9	10.0	9.5	19.4	15.4	-	-	0.7	0.7
Capital grants	4.1	1.9	1.7	-	5.8	1.9	0.5	0.5	1.8	-
Total Program Revenues	18.5	11.4	60.8	54.5	79.3	65.9	2.2	2.1	2.5	0.7
General Revenues:										
Property taxes	14.9	14.6	-	-	14.9	14.6	-	-	3.0	3.0
Utility taxes	5.8	5.5	-	-	5.8	5.5	-	-	-	-
Food & beverage taxes	4.3	4.2	-	-	4.3	4.2	-	-	-	-
Hotel/motel taxes	1.3	1.3	-	-	1.3	1.3	-	-	-	-
Local sales taxes	14.1	13.3	-	-	14.1	13.3	-	-	-	-
Local use taxes	2.5	2.8	-	-	2.5	2.8	-	-	-	-
Local motor fuel taxes	1.7	1.8	-	-	1.7	1.8	-	-	-	-
Other taxes	3.4	6.7	-	-	3.4	6.7	-	-	0.5	0.9
State sales tax	14.7	13.9	-	-	14.7	13.9	-	-	-	-
Income taxes	12.0	11.3	-	-	12.0	11.3	-	-	-	-
Replacement tax	1.9	-	-	-	1.9	-	-	-	-	-
American Rescue Plan Grant	-	6.6	-	3.5	0.0	10.2	-	-	-	-
Investment earnings (loss)	1.9	1.9	2.3	1.9	4.3	3.8	-	-	0.1	0.1
Miscellaneous	3.6	2.6	0.4	0.2	4.0	2.8	-	-	0.1	0.1
Gain (Loss) on Disposal of Capital Assets	0.1	-	0.0	-	0.1	-	-	-	-	-
Total General Revenues	82.3	86.4	2.7	5.6	85.0	92.0	-	-	3.7	4.0
Total Revenues	100.8	97.9	63.5	60.1	164.3	158.0	2.2	2.1	6.2	4.7
Expenses:										
Governmental Activities:										
General government	13.4	9.6	-	-	13.4	9.6	-	-	-	-
Economic development	15.4	12.9	-	-	15.4	12.9	-	-	-	-
Public safety	63.7	67.0	-	-	63.7	67.0	-	-	-	-
Public works	17.0	17.1	-	-	17.0	17.1	-	-	-	-
Culture	0.1	0.1	-	-	0.1	0.1	-	-	-	-
Education	0.8	1.5	-	-	0.8	1.5	-	-	-	-
Interest and other charges	0.9	0.9	-	-	0.9	0.9	-	-	-	-
Business-type Activities:										
Water	-	-	27.9	28.3	27.9	28.3	-	-	-	-
Sewer	-	-	5.2	5.1	5.2	5.1	-	-	-	-
Mass Transit	-	-	10.6	10.3	10.6	10.3	-	-	-	-
Recycling	-	-	0.7	0.8	0.7	0.8	-	-	-	-
Storm water	-	-	1.5	1.6	1.5	1.6	-	-	-	-
Fiber optics	-	-	0.2	0.4	0.2	0.4	-	-	-	-
Component Unit:										
Civic Center Authority	-	-	-	-	-	0.0	2.4	2.2	-	-
Decatur Public Library	-	-	-	-	-	0.0	-	-	3.2	4.9
Total Expense	111.4	109.0	46.1	46.5	157.5	155.6	2.4	2.2	5.0	4.9
Excess (deficiency) before transfers	(10.6)	(11.2)	17.4	13.6	6.8	2.4	(0.2)	(0.1)	1.2	(0.2)
Transfers	1.6	2.2	(1.6)	(2.2)	-	-	-	-	-	-
Changes in net position	(8.9)	(9.0)	15.8	11.4	6.8	2.4	(0.2)	(0.1)	1.2	(0.2)
Net position, beginning of year	(49.7)	(28.4)	107.4	97.0	57.7	68.6	5.6	5.7	6.9	0.0
Prior Period Adjustment	-	(12.7)	-	(1.0)	0.0	(13.7)	-	-	-	7.0
Change in Accounting Principle	(7.9)	0.4	(0.5)	-	(8.4)	0.4	-	-	(0.2)	-
Error correction	(2.5)	-	3.9	-	1.4	-	-	-	-	-
Net position (Deficit), January 1, Restated	(60.0)	(40.7)	110.8	96.0	50.7	55.3	5.6	5.7	6.7	7.0
Net position, end of year	\$ (69.0)	\$ (49.7)	\$ 126.6	\$ 107.4	\$ 57.6	\$ 57.7	\$ 5.5	\$ 5.6	\$ 7.9	\$ 6.9

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

The Statement of Activities shows total governmental revenues of \$164.3 million and expenses of \$157.5 million resulting in an increase in net position of \$6.8 million due to 2024 operations. This increase was the result of controlling expenses while increasing revenue slightly over the previous year. Additionally, there were Change of Accounting Principle adjustments of (\$8.4) million due to the implementation of GASB Statement No. 101 – Compensated Absences (see Note 16 of the financial statements).

Total revenue for the primary government ended \$6.3 million higher than prior year. This is largely due to increased revenue in utility charges for services of 3.2% over prior year and operating/capital grants related to Public Works and Transit. After spending all funds from the American Rescue Plan Act (ARPA) in 2023, 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 \$1.9 million higher as a result of salaries and benefits, property insurances, operating expenses, and investments in community development initiatives such as property demolitions and housing rehabilitations. Public Safety expenses decreased in 2024 because there were no additional Decatur Firefighters' union contract payments associated with settling the Decatur Firefighters' union contract as there were in 2023.

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.

Exhibit A3

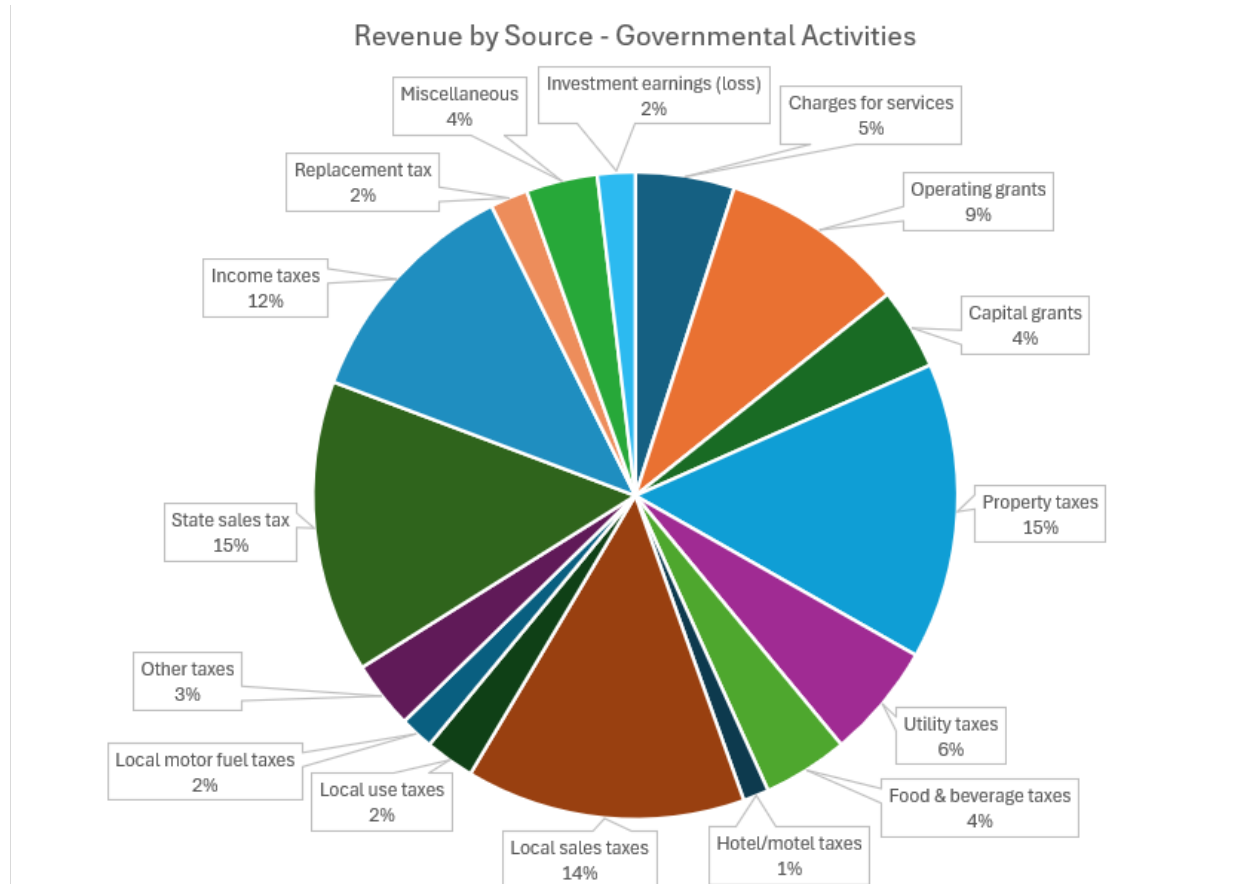
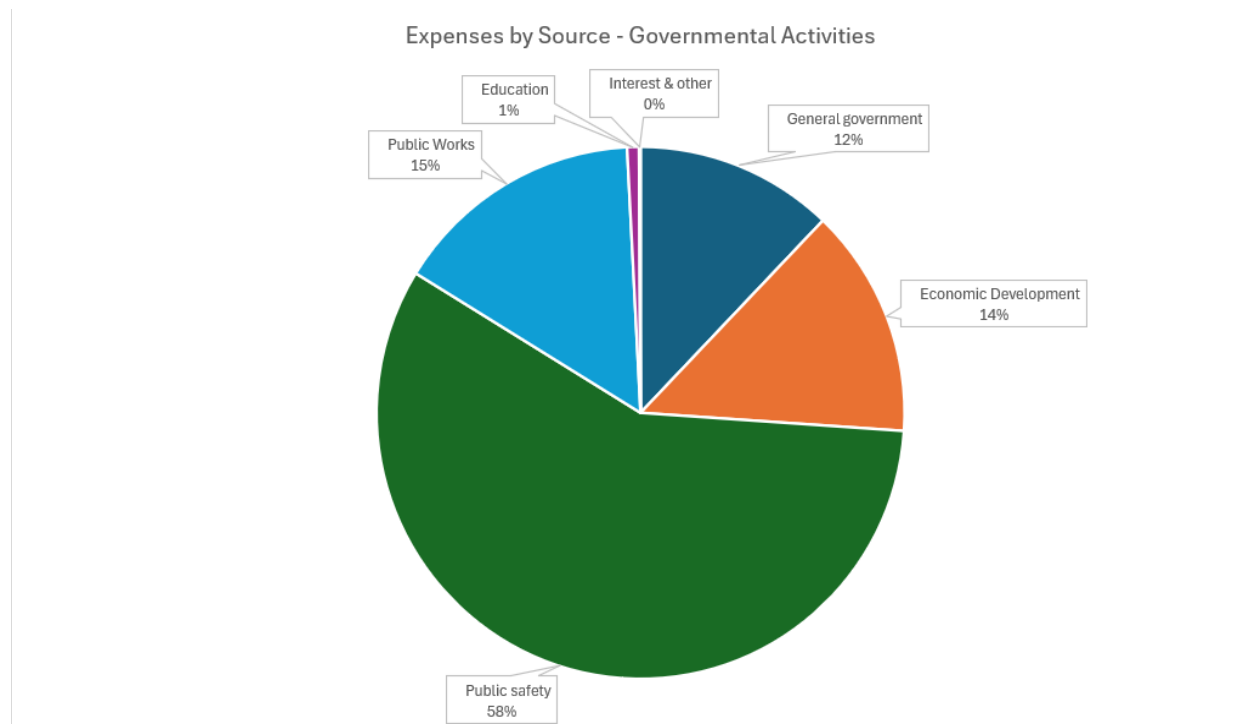


Exhibit A4 depicts the City's major expenses for governmental activities. Public Safety and Public Works represent the largest expenditures for the City as those areas directly provide services to residents and maintain the infrastructure of the City. Economic Development also provides revitalization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

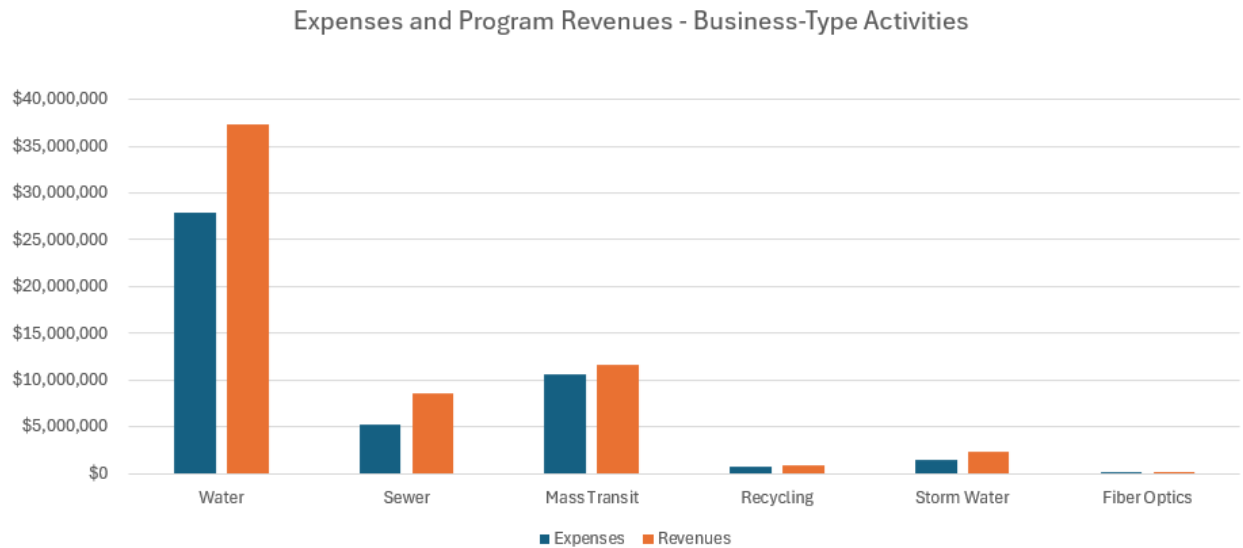
Exhibit A4



Business-Type Activities

In Exhibit A5, the City realized revenues of \$63.5 million and expenses of \$46.1 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 \$19.2 million, which includes a Change of Accounting Principle adjustment of (\$.5) million due to the implementation of GASB Statement No. 101 – Compensated Absences (see Note 16 of the financial statements) as well as corrections of errors of \$3.9 million. This increase in net position is explained in the Financial Highlights beginning on page 1 of the MD&A.

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 (20) non-major governmental funds.

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.

Additional information on fund financials can be found beginning on page 13 of the financial statements.

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 25 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, 2023		Net Change in Fund Balances		Fund Balances December 31, 2024	
General Fund	\$	34,808,028	\$	(5,927,773)	\$	28,880,255
Building Fund		291,508		667,976		959,484
Nonmajor Funds		20,404,371		(6,338,260)		14,066,111
Total Governmental	\$	55,503,907	\$	(11,598,057)	\$	43,905,850
Nonspendable	\$	55,376	\$	5,013	\$	60,389
Restricted		19,044,686		(2,968,655)		16,076,031
Committed		-		-		-
Assigned		1,633,614		(1,226,610)		407,004
Unassigned		34,770,231		(7,407,805)		27,362,426
Total Fund Balance	\$	55,503,907	\$	(11,598,057)	\$	43,905,850

In Exhibit A6, the City's overall governmental fund balance decreased \$11.6 million from 2023 (\$55.5 million) to 2024 ending at \$43.9 million. General fund balance decreased \$5.9 million largely due to a reduction in Cash to fund negative fund balances associated with grants waiting for reimbursement. Due from other funds increased \$6.3 million as a use of cash to represent expected repayment from funds with negative fund balances receiving cash at the end of the year to eliminate negative fund balances including Transit fund of \$5.5 million for operating and capital grants, Grant fund of \$0.5 million for operating grants, and Central TIF fund of \$0.3 million for community development expenses. Increase of \$0.7 million in building fund balance in 2024 due to loan funds waiting to be spent on library capital projects for the roof replacement and new HVAC system replacement.

Nonspendable funds, which are comprised of prepaid items and inventories remained constant. Restricted funds decreased \$3.0 million due to a decrease in the culture fund balance. Restricted funds include general government, transportation and highway, culture, economic development, public safety, education, and for specific purposes. Assigned funds for Public Safety decreased by \$1.2 million due to salary and benefit accruals. Unassigned funds decreased by \$7.4 million to a balance of \$27.4 million associated with the same reduction in Cash explained above.

Additional information may be found within the Statement of Revenues, Expenditures and Changes in Fund Balances beginning on page 16 of the financial statements.

CHANGES IN PROPRIETARY NET POSITION

Exhibit A7

Changes in Proprietary Net Position				
	Fund Balances December 31, 2023	Net Change in Fund Balances	Fund Balances December 31, 2024	
Water	\$ 63,954,047	\$ 11,538,959	\$ 75,493,006	
Sewer	29,749,379	3,104,500	32,853,879	
Mass Transit	8,456,415	1,478,566	9,934,981	
Nonmajor Funds	5,049,736	2,701,967	7,751,703	
Total Proprietary	\$ 107,209,577	\$ 18,823,992	\$ 126,033,569	
Net investment in				
Capital Assets	\$ 68,328,783	\$ 13,580,981	\$ 81,909,764	
Restricted	-	62,864	62,864	
Unrestricted	38,880,794	5,180,147	44,060,941	
Total Net Position	\$ 107,209,577	\$ 18,823,992	\$ 126,033,569	
* Reconciliation	\$ 163,065		\$ 529,636	
Net Position, December 31	\$ 107,372,642		\$ 126,563,205	

***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 \$18.8 million due to an investment in capital projects. The City's Mass Transit and Nonmajor Enterprise funds combined increased in net position by \$4.2 million, while the Water and Sewer funds added \$14.6 million to net position. Most of the capital investment for the 2024 fiscal year was in water and sewer infrastructure.

Fund financials for proprietary funds are located beginning on page 13 of the financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Exhibit A8

General Fund - Budget and Actual				
Year Ended December 31, 2023				
	Original Budget	Final Budget	Actual	Variance
Revenues:				
Taxes	\$ 45,627,429	\$ 45,627,429	\$ 43,301,627	\$ (2,325,802)
Charges for services	529,000	529,000	551,451	22,451
Intergovernmental	30,433,097	30,433,097	29,399,210	(1,033,887)
Licenses and permits	1,784,000	1,784,000	2,444,674	660,674
Fines and fees	1,291,000	1,291,000	1,105,652	(185,348)
Investment income	455,500	455,500	917,421	461,921
Other	1,226,665	1,226,665	1,194,086	(32,579)
Total revenues	81,346,691	81,346,691	78,914,121	(2,432,570)
Expenditures:				
Current	78,223,389	78,223,389	74,977,889	(3,245,500)
Debt service	23,243	23,243	23,243	0
Total expenditures	78,246,632	78,246,632	75,001,132	(3,245,500)
Other:				
Transfers in	2,687,052	2,687,052	2,113,152	(573,900)
Transfers out	(5,797,111)	(5,797,111)	(5,797,111)	0
Capital sales proceeds	10,000	10,000	-	(10,000)
	(3,100,059)	(3,100,059)	(3,683,959)	(583,900)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 229,030	\$ 229,030
Adjustments to GAAP Basis			117,205	
Net Change in Fund Balance - GAAP Basis			346,235	
Fund Balance, January 1			34,808,028	
Error Correction			(6,274,008)	
Fund Balance, January 1, Restated			28,534,020	
Fund Balance, December 31			28,880,255	

In Exhibit A8, the Decatur City Council amended the original General Fund budget once for the budget reconciliation ordinance required by state statute at the end of the fiscal year.

The most significant variances from the final 2024 budget included:

- Tax Revenues were lower than expected due to:
 - Property taxes were lower due to one entity failing to pay taxes
 - Realized consumer use taxes were lower than expected (state sales, food & beverage, local sales, local use, utility, cable TV)
- Intergovernmental revenues were lower than expected due to:
 - The State of Illinois reduced PPRT taxes (Personal Property Replacement Tax)
 - Estimated Federal Grant revenue in 2024 was lower than anticipated
- Licensing and permit revenues were higher than expected from housing renovations due to storm damage.
- Expenditures were lower than budgeted largely due to unfilled positions in Public Safety and unspent funds across the City departments at the end of 2024.
- 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.

Total actual revenues in the General Fund ended at \$78.9 million (\$2.4 million under the revised budget) and expenses ended at \$75.0 million (\$2.3 million under the revised budget.) Revenue from taxes and Intergovernmental revenues accounted for nearly 92 percent of the Fund revenue, while Current expenditures, which consist of General Government, Economic Development, Public Safety, and Public Works, accounted for nearly 100 percent of the expenditures.

CAPITAL ASSETS

Exhibit A9

Statement of Capital Assets, Net of Depreciation

Capital Assets, Net of Depreciation/Amortization							
Year Ended December 31, 2024 (in millions)*							
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2024	2023	2024	2023	2024	2023	
Capital assets not being depreciated	\$ 22.8	\$ 22.9	\$ 48.5	\$ 33.4	\$ 71.3	\$ 56.4	
Tangible Assets:							
Infrastructure	42.9	45.9	54.9	57.3	97.8	103.2	
Building and improvements	23.2	20.1	67.9	72.1	91.0	92.2	
Vehicles	7.4	5.6	12.2	7.8	19.6	13.4	
Equipment	1.5	1.4	8.7	9.2	10.2	10.6	
Intangible Assets:							
Building and improvements	5.1	5.4	-	-	5.1	5.4	
Vehicles	0.0	0.1	-	-	0.0	0.1	
Equipment	0.3	0.5	-	-	0.3	0.5	
Software	0.4	0.7	-	-	0.4	0.7	
Total net capital assets	\$ 103.6	\$ 102.7	\$ 192.1	\$ 179.8	\$ 295.7	\$ 282.4	

*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 \$295.7 million, net of depreciation, as of December 31, 2024, and represents an increase in water and sewer capital assets under business-type activities.

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 certain corrections, see Note 16 of the financial statements.
- Business-Type Activities – Beginning balances were restated for certain corrections. See Note 16 of the financial statements. In addition, there was an investment in water and sewer capital assets.

Additional information on capital assets may be found in Note 4 of the financial statements.

DEBT ADMINISTRATION

In Exhibit A10, outstanding long-term debt as of December 31, 2024 is \$ 353.3 million, a decrease of \$42.0 million or 11 percent 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. Compensated absences balances were restated due to the implementation of GASB No. 101, Compensated Absences. See Note 16 for more information.

Exhibit A10

Long-Term Obligations							
Year Ended December 31, 2024 (in millions)*							
	Governmental Activities		Business-Type Activities		Total Primary Government		
	2024	2023	2024	2023	2024	2023	
General obligation bonds	\$ 16.2	\$ 20.1	\$ 91.2	\$ 98.4	\$ 107.4	\$ 118.5	
Unamortized bond premium	0.7	0.8	4.2	4.8	4.9	5.6	
IEPA loans payable	-	-	20.6	22.2	20.6	22.2	
Notes payable	4.5	5.5	6.7	8.2	11.2	13.8	
Leases payable	5.6	6.1	-	-	5.6	6.1	
SBITAs payable	0.1	0.2	-	-	0.1	0.2	
Asset retirement obligations	-	-	0.9	0.9	0.9	0.9	
Compensated absences	14.1	14.2	0.8	0.8	14.9	14.9	
Claims payable	3.1	5.1	-	-	3.1	5.1	
Net pension liabilities	174.8	194.6	0.9	2.0	175.7	196.6	
Total OPEB liability	8.0	10.2	0.9	1.1	8.9	11.3	
Total long-term obligations	\$ 227.0	\$ 256.9	\$ 126.2	\$ 138.4	\$ 353.3	\$ 395.3	

*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 783 members and a net pension liability of \$3.6 million (excluding the Library's portion). This liability relates to active members, retired pensioners, or annuitant liabilities, and is 96.7 percent funded.
- 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 \$96.8 million and the obligation is 59.5 percent 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 \$75.3 million and the obligation is 58.5 percent 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 of the financial statements and more information on the City's pension plans may be found in Note 8 of the financial statements.

ECONOMIC FACTORS

Tax revenue is the principal source of funding for 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 2024 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 2024 assessed property values increased 7.3 percent across the City. The municipal tax rate for 2024 is 1.49036 compared to the prior year of 1.50910 for a decrease of 1.2 percent.

The City is focusing capital project infrastructure investments on those areas that will secure delivery of services for its residents 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 inflationary factors for the next year. The City will engage residents and businesses to ensure effective delivery of required services within the constraints of available financial resources.

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, 2024. 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
June 27, 2025

BASIC FINANCIAL STATEMENTS

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Civic Center Authority	Decatur Public Library
ASSETS					
Cash and Cash Equivalents	\$ 16,970,033	\$ 19,563,453	\$ 36,533,486	\$ 217,222	\$ 854,563
Investments	26,190,354	38,867,723	65,058,077	-	1,276,607
Receivables					
Property Taxes, Net	13,888,374	-	13,888,374	-	3,112,973
Illinois Municipal Sales Tax	8,614,719	-	8,614,719	-	-
Other Taxes	1,669,229	-	1,669,229	-	-
Accrued Interest	151,838	119,105	270,943	-	-
Due from Other Governments	3,567,108	3,759,681	7,326,789	-	-
Accounts Receivable	1,295,673	6,787,336	8,083,009	88,684	-
Notes Receivable	232,603	-	232,603	-	-
Leases Receivable	16,221,101	-	16,221,101	-	-
Other	-	69,410	69,410	-	-
Internal Balances	3,925,548	(3,925,548)	-	-	-
Prepaid Items	1,402,281	788	1,403,069	-	-
Inventories	288,282	671,629	959,911	3,313	-
Other Current Assets	-	-	-	6,209	-
Capital Assets					
Nondepreciable	22,842,148	48,507,216	71,349,364	3,130,762	2,365,942
Depreciable (Net of Accumulated Depreciation and Amortization)	80,755,154	143,590,547	224,345,701	2,329,204	20,718,239
Total Assets	198,014,445	258,011,340	456,025,785	5,775,394	28,328,324
DEFERRED OUTFLOWS OF RESOURCES					
Pension Items - IMRF	5,254,116	1,695,023	6,949,139	-	837,138
Pension Items - Police Pension	10,795,509	-	10,795,509	-	-
Pension Items - Firefighters' Pension	1,761,129	-	1,761,129	-	-
OPEB Items	1,588,214	184,205	1,772,419	-	126,283
Asset Retirement Obligations	-	770,167	770,167	-	-
Total Deferred Outflows of Resources	19,398,968	2,649,395	22,048,363	-	963,421
Total Assets and Deferred Outflows of Resources	217,413,413	260,660,735	478,074,148	5,775,394	29,291,745

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Civic Center Authority	Decatur Public Library
LIABILITIES					
Accounts Payable	\$ 5,903,596	\$ 3,496,631	\$ 9,400,227	\$ 26,030	\$ 188,807
Contracts Payable	610,559	466,296	1,076,855	-	-
Interest Payable	185,487	1,403,247	1,588,734	-	28,851
Other Accrued Liabilities	2,866,296	376,272	3,242,568	80,542	137,332
Unearned Revenue	576,684	1,692,369	2,269,053	-	-
Noncurrent Liabilities					
Due Within One Year					
Bonds Payable	1,940,000	8,335,000	10,275,000	-	-
Notes Payable	1,086,620	1,568,455	2,655,075	17,440	-
IEPA Loans Payable	-	1,634,929	1,634,929	-	-
Leases Payable	783,819	-	783,819	-	248,099
SBITAs Payable	57,436	-	57,436	-	-
Compensated Absences	9,325,099	503,681	9,828,780	45,196	235,326
OPEB Liability	649,055	75,197	724,252	-	51,611
Claims Payable	612,161	-	612,161	-	-
Due in More than One Year					
Bonds Payable	14,922,955	87,094,801	102,017,756	-	-
Notes Payable	3,401,361	5,163,320	8,564,681	149,787	-
IEPA Loans Payable	-	18,945,238	18,945,238	-	-
Leases Payable	4,782,579	-	4,782,579	-	15,973,002
SBITAs Payable	34,232	-	34,232	-	-
Compensated Absences	4,803,838	259,471	5,063,309	-	121,228
OPEB Liability	7,321,911	849,294	8,171,205	-	582,179
Claims Payable	2,448,644	-	2,448,644	-	-
Net Pension Liability - IMRF	2,739,122	883,665	3,622,787	-	436,425
Net Pension Liability - Police Pension	96,801,112	-	96,801,112	-	-
Net Pension Liability - Firefighters' Pension	75,301,878	-	75,301,878	-	-
Asset Retirement Obligations	-	930,000	930,000	-	-
Total Liabilities	237,154,444	133,677,866	370,832,310	318,995	18,002,860
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	13,888,376	-	13,888,376	-	3,112,973
Pension Items - IMRF	65,415	21,103	86,518	-	10,422
Pension Items - Police Pension	3,129,968	-	3,129,968	-	-
Pension Items - Firefighters' Pension	12,916,916	-	12,916,916	-	-
OPEB Items	3,436,391	398,561	3,834,952	-	273,235
Leases	15,816,572	-	15,816,572	-	-
Total Deferred Inflows of Resources	49,253,638	419,664	49,673,302	-	3,396,630
Total Liabilities and Deferred Inflows of Resources	286,408,082	134,097,530	420,505,612	318,995	21,399,490
NET POSITION					
Net Investment in Capital Assets	75,925,208	81,909,764	157,834,972	5,292,739	6,692,251
Restricted for					
Economic Development	1,177,764	-	1,177,764	-	-
Transportation and Highway	63,169	-	63,169	-	-
Education	1,283,865	-	1,283,865	-	1,805,031
Culture	3,255,179	-	3,255,179	-	-
Public Safety	47,834	-	47,834	-	-
Debt Service	-	-	-	-	-
Specific Purpose	-	62,864	62,864	-	-
Unrestricted (Deficit)	(150,747,688)	44,590,577	(106,157,111)	163,660	(605,027)
TOTAL NET POSITION (DEFICIT)	\$ (68,994,669)	\$ 126,563,205	\$ 57,568,536	\$ 5,456,399	\$ 7,892,255

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 13,445,621	\$ 3,512,887	\$ 2,641,815	\$ -
Economic Development	15,389,090	-	1,348,267	535,518
Public Safety	63,748,567	733,970	382,137	117,785
Public Works	16,978,755	800,000	4,982,356	3,487,048
Culture	101,446	-	-	-
Education	807,251	-	-	-
Interest and Other Charges	915,677	-	-	-
Total Governmental Activities	111,386,407	5,046,857	9,354,575	4,140,351
Business-Type Activities				
Water	27,870,534	37,024,079	335,224	-
Sewer	5,199,483	8,527,015	-	-
Mass Transit	10,562,282	436,881	9,693,424	1,549,853
Recycling	744,093	806,071	-	-
Storm Water	1,510,232	2,221,232	-	111,527
Fiber Optics	201,915	69,350	-	-
Total Business-Type Activities	46,088,539	49,084,628	10,028,648	1,661,380
TOTAL PRIMARY GOVERNMENT	\$ 157,474,946	\$ 54,131,485	\$ 19,383,223	\$ 5,801,731
COMPONENT UNITS				
Civic Center Authority	\$ 2,361,137	\$ 1,664,733	\$ -	\$ 521,916
Decatur Public Library	\$ 5,030,029	\$ 30,759	\$ 672,321	\$ 1,790,815

	Net (Expense) Revenue and Change in Net Position			Component Units	
	Primary Government				
	Governmental Activities	Business-Type Activities	Total	Civic Center Authority	Decatur Public Library
	\$ (7,290,919)	\$ -	\$ (7,290,919)	\$ -	\$ -
	(13,505,305)	-	(13,505,305)	-	-
	(62,514,675)	-	(62,514,675)	-	-
	(7,709,351)	-	(7,709,351)	-	-
	(101,446)	-	(101,446)	-	-
	(807,251)	-	(807,251)	-	-
	(915,677)	-	(915,677)	-	-
	(92,844,624)	-	(92,844,624)	-	-
	-	9,488,769	9,488,769	-	-
	-	3,327,532	3,327,532	-	-
	-	1,117,876	1,117,876	-	-
	-	61,978	61,978	-	-
	-	822,527	822,527	-	-
	-	(132,565)	(132,565)	-	-
	-	14,686,117	14,686,117	-	-
	(92,844,624)	14,686,117	(78,158,507)	-	-
	-	-	-	(174,488)	-
	-	-	-	-	(2,536,134)
General Revenues					
Taxes					
Property	14,868,836	-	14,868,836	-	3,026,804
Utility	5,832,773	-	5,832,773	-	-
Food and Beverage	4,265,215	-	4,265,215	-	-
Hotel/Motel	1,261,243	-	1,261,243	-	-
Local Sales	14,107,865	-	14,107,865	-	-
Local Use	2,524,641	-	2,524,641	-	-
Local Motor Fuel	1,740,940	-	1,740,940	-	-
Other	3,402,666	-	3,402,666	-	-
Intergovernmental					
State Sales Tax	14,697,483	-	14,697,483	-	-
Income Tax	11,976,074	-	11,976,074	-	-
Replacement Taxes	1,902,453	-	1,902,453	-	548,314
Investment Income	1,933,406	2,347,250	4,280,656	5,913	68,222
Miscellaneous	3,645,910	363,607	4,009,517	-	92,566
Gain on Disposal of Capital Assets	115,093	-	115,093	-	-
Transfers	1,620,108	(1,620,108)	-	-	-
Total	83,894,706	1,090,749	84,985,455	5,913	3,735,906
CHANGE IN NET POSITION	(8,949,918)	15,776,866	6,826,948	(168,575)	1,199,772
NET POSITION (DEFICIT), JANUARY 1	(49,676,232)	107,372,642	57,696,410	5,624,974	6,873,392
Change in Accounting Principle	(7,864,137)	(522,836)	(8,386,973)	-	(180,909)
Error Correction	(2,504,382)	3,936,533	1,432,151	-	-
NET POSITION (DEFICIT), JANUARY 1, RESTATED	(60,044,751)	110,786,339	50,741,588	5,624,974	6,692,483
NET POSITION (DEFICIT), DECEMBER 31	\$ (68,994,669)	\$ 126,563,205	\$ 57,568,536	\$ 5,456,399	\$ 7,892,255

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2024

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 17,996,299	\$ 557,468	\$ 16,755,982	\$ 35,309,749
Receivables				
Property Taxes, Net of Allowance	12,152,886	-	1,735,488	13,888,374
Illinois Municipal Sales Tax	8,531,994	-	82,725	8,614,719
Other Taxes	1,435,522	-	233,707	1,669,229
Accrued Interest	123,162	28,676	-	151,838
Due from Other Governments	26,877	-	3,540,231	3,567,108
Due from Other Funds	6,614,000	-	-	6,614,000
Accounts Receivable	879,742	-	367,700	1,247,442
Notes Receivable	167,227	-	65,376	232,603
Leases Receivable	-	16,221,101	-	16,221,101
Other	-	-	-	-
Inventories	49,596	-	-	49,596
Prepaid Items	10,793	-	-	10,793
Total Assets	47,988,098	16,807,245	22,781,209	87,576,552
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 47,988,098</u>	<u>\$ 16,807,245</u>	<u>\$ 22,781,209</u>	<u>\$ 87,576,552</u>

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

December 31, 2024

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 714,712	\$ 31,189	\$ 1,841,778	\$ 2,587,679
Contracts Payable	210,899	-	399,660	610,559
Unearned Revenue	534,335	-	-	534,335
Other Accrued Liabilities	2,225,491	-	603,108	2,828,599
Due to Other Funds	-	-	2,158,816	2,158,816
Total Liabilities	3,685,437	31,189	5,003,362	8,719,988
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	12,152,886	-	1,735,490	13,888,376
Unavailable Revenue - Intergovernmental	3,102,293	-	1,976,246	5,078,539
Unavailable Revenue - Notes	167,227	-	-	167,227
Leases	-	15,816,572	-	15,816,572
Total Deferred Inflows of Resources	15,422,406	15,816,572	3,711,736	34,950,714
Total Liabilities and Deferred Inflows of Resources	19,107,843	15,847,761	8,715,098	43,670,702
FUND BALANCES				
Nonspendable				
Prepaid Items	10,793	-	-	10,793
Inventories	49,596	-	-	49,596
Restricted				
General Government	-	-	10,248,220	10,248,220
Transportation and Highway	-	-	63,169	63,169
Culture	-	959,484	2,295,695	3,255,179
Economic Development	-	-	1,177,764	1,177,764
Public Safety	-	-	47,834	47,834
Education	-	-	1,283,865	1,283,865
Assigned				
Public Safety	-	-	407,004	407,004
Unassigned (Deficit)	28,819,866	-	(1,457,440)	27,362,426
Total Fund Balances	28,880,255	959,484	14,066,111	43,905,850
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 47,988,098	\$ 16,807,245	\$ 22,781,209	\$ 87,576,552

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, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 43,905,850
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	103,389,607
Premiums or discounts on long-term liabilities and gains and losses on debt refundings are capitalized and amortized at the government-wide level	
Premiums	(706,945)
Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	5,245,766
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	(16,156,010)
Notes Payable	(4,185,503)
Leases Payable	(5,566,398)
SBITA Payable	(91,668)
Compensated Absences	(14,034,107)
Interest Payable	(182,675)
Other postemployment benefits liability is shown as a liability on the statement of net position	(7,800,905)
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	(1,808,746)
Net pension liability of the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position	(2,608,068)
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 and inflows of resources on the statement of net position	4,940,447
Net pension liability for the Pension Trust Funds is shown as a liability on the statement of net position	
Police Pension	(96,801,112)
Firefighters' Pension	(75,301,878)
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	7,665,541
Firefighters' Pension	(11,155,787)
A portion of the net position of the internal service funds is included in the governmental activities in the statement of net position	2,257,922
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (68,994,669)

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, 2024

	General	Building	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 43,503,361	\$ -	\$ 2,759,878	\$ 46,263,239
Charges for Service	535,173	-	-	535,173
Intergovernmental	29,776,176	-	13,041,340	42,817,516
Licenses and Permits	2,444,674	-	-	2,444,674
Fines and Fees	1,105,806	-	961,204	2,067,010
Investment Income	899,801	365,526	668,079	1,933,406
Other Revenue	1,263,803	432,674	1,782,206	3,478,683
Total Revenues	79,528,794	798,200	19,212,707	99,539,701
EXPENDITURES				
Current				
General Government	10,481,718	15	3,510,742	13,992,475
Economic Development	3,376,466	-	12,077,869	15,454,335
Public Safety	53,556,310	-	558,588	54,114,898
Public Works	7,274,638	-	12,869,383	20,144,021
Culture	-	-	100,677	100,677
Education	-	746,607	60,644	807,251
Debt Service				
Principal	894,207	-	5,021,001	5,915,208
Interest and Other Charges	102,821	29,716	859,896	992,433
Total Expenditures	75,686,160	776,338	35,058,800	111,521,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,842,634	21,862	(15,846,093)	(11,981,597)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,113,152	-	5,942,269	8,055,421
Transfers (Out)	(5,797,111)	-	(638,202)	(6,435,313)
Lease Issuance	187,560	-	52,865	240,425
Sale of Capital Assets	-	-	115,093	115,093
Total Other Financing Sources (Uses)	(3,496,399)	-	5,472,025	1,975,626
NET CHANGE IN FUND BALANCES	346,235	21,862	(10,374,068)	(10,005,971)
FUND BALANCES, JANUARY 1	34,808,028	291,508	20,404,371	55,503,907
Error Correction	(6,274,008)	646,114	4,035,808	(1,592,086)
FUND BALANCES, JANUARY 1, RESTATED	28,534,020	937,622	24,440,179	53,911,821
FUND BALANCES, DECEMBER 31	\$ 28,880,255	\$ 959,484	\$ 14,066,111	\$ 43,905,850

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, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (10,005,971)
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	8,560,460
Sales of capital assets are reported as a proceed in governmental funds but as a gain (loss) from sale on the statement of activities	(9,910)
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 Leases Payable	(240,425)
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	5,915,208
Revenues in the statement of activities that do not provide current financial resources are unavailable in governmental funds	1,161,587
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 Amortization of Bond Premiums	(7,581,907) 78,201
The change in the other postemployment benefit liability is reported only in the statement of activities	2,201,827
The change in deferred inflows and outflows of resources for other postemployment benefits is reported only in the statement of activities	(2,295,428)
The change in the net pension liability/asset for the Illinois Municipal Retirement Fund is reported only in the statement of activities	3,500,611
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(2,024,235)
The change in the net pension liability for the Pension Trust Funds is reported only in the statement of activities Police Pension Firefighters' Pension	(935,792) 16,988,377
The change in deferred inflows and outflows for the Pension Trust Fund is reported only in the statement of activities Police Pension Firefighters' Pension	(6,740,064) (19,170,961)
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	(1,445)
The change in compensated absences payable is shown as an expense on the statement of activities	36,789
A portion of the change in net position of internal service funds is reported with governmental activities	<u>1,613,160</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (8,949,918)</u>

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2024

	Business-Type Activities					Governmental Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
CURRENT ASSETS						
Cash and Cash Equivalents	\$ 11,306,163	\$ 5,908,120	\$ 539,938	\$ 1,809,232	\$ 19,563,453	\$ 3,055,686
Investments	26,652,206	9,300,149	62,743	2,852,625	38,867,723	4,794,952
Receivables						
Accounts	4,937,683	1,396,820	24,258	428,575	6,787,336	48,231
Accrued Interest	119,105	-	-	-	119,105	-
Due from Other Funds	481,816	-	-	-	481,816	-
Due from Other Governments	-	-	3,759,681	-	3,759,681	-
Other	69,410	-	-	-	69,410	-
Inventory	434,625	-	237,004	-	671,629	238,686
Prepaid Items	-	-	788	-	788	1,391,488
Total Current Assets	44,001,008	16,605,089	4,624,412	5,090,432	70,320,941	9,529,043
NONCURRENT ASSETS						
Capital Assets						
Nondepreciable	38,437,974	7,833,068	1,970,908	265,266	48,507,216	-
Depreciable (Net of Accumulated Depreciation and Amortization)	103,480,352	24,229,192	10,731,381	5,149,622	143,590,547	207,695
Total Capital Assets	141,918,326	32,062,260	12,702,289	5,414,888	192,097,763	207,695
Total Noncurrent Assets	141,918,326	32,062,260	12,702,289	5,414,888	192,097,763	207,695
Total Assets	185,919,334	48,667,349	17,326,701	10,505,320	262,418,704	9,736,738
DEFERRED OUTFLOW OF RESOURCES						
Pension Items - IMRF	1,695,023	-	-	-	1,695,023	251,384
OPEB Items	184,205	-	-	-	184,205	33,885
Deferred Outflows - Asset Retirement Obligations	544,917	-	225,250	-	770,167	-
Total Deferred Outflows of Resources	2,424,145	-	225,250	-	2,649,395	285,269
Total Assets and Deferred Outflows of Resources	188,343,479	48,667,349	17,551,951	10,505,320	265,068,099	10,022,007

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

December 31, 2024

	Business-Type Activities					Governmental
	Major Enterprise Funds			Nonmajor	Total	Internal
	Water	Sewer	Mass Transit	Enterprise Funds		Service Funds
CURRENT LIABILITIES						
Accounts Payable	\$ 2,524,108	\$ 268,796	\$ 588,685	\$ 115,042	\$ 3,496,631	\$ 3,315,917
Contracts Payable	436,791	29,370	-	135	466,296	-
Claims Payable	-	-	-	-	-	3,060,805
Interest Payable	1,304,043	93,703	449	5,052	1,403,247	2,812
Other Accrued Liabilities	314,713	-	61,559	-	376,272	37,697
Unearned Revenue	108,997	-	1,576,787	6,585	1,692,369	42,349
Due to Other Funds	-	-	4,937,000	-	4,937,000	-
Bonds Payable	8,335,000	-	-	-	8,335,000	-
Notes Payable	1,554,136	-	14,319	-	1,568,455	70,476
IEPA Loans Payable	361,680	1,099,147	-	174,102	1,634,929	-
Compensated Absences	446,894	-	56,787	-	503,681	62,588
Other Postemployment Benefits	75,197	-	-	-	75,197	13,833
Total Current Liabilities	15,461,559	1,491,016	7,235,586	300,916	24,489,077	6,606,477
NONCURRENT LIABILITIES						
Bonds Payable	87,094,801	-	-	-	87,094,801	-
Notes Payable	5,116,190	-	47,130	-	5,163,320	232,002
IEPA Loans Payable	2,170,083	14,322,454	-	2,452,701	18,945,238	-
Compensated Absences	230,217	-	29,254	-	259,471	32,242
Net Pension Liability - IMRF	883,665	-	-	-	883,665	131,054
Other Postemployment Benefits	849,294	-	-	-	849,294	156,228
Asset Retirement Obligations	625,000	-	305,000	-	930,000	-
Total Noncurrent Liabilities	96,969,250	14,322,454	381,384	2,452,701	114,125,789	551,526
Total Liabilities	112,430,809	15,813,470	7,616,970	2,753,617	138,614,866	7,158,003
DEFERRED INFLOW OF RESOURCES						
Pension Items - IMRF	21,103	-	-	-	21,103	3,130
OPEB Items	398,561	-	-	-	398,561	73,316
Total Deferred Inflows of Resources	419,664	-	-	-	419,664	76,446
Total Liabilities and Deferred Inflows of Resources	112,850,473	15,813,470	7,616,970	2,753,617	139,034,530	7,234,449
NET POSITION						
Net Investment in Capital Assets	49,901,673	16,579,166	12,640,840	2,788,085	81,909,764	(94,783)
Restricted	62,864	-	-	-	62,864	-
Unrestricted	25,528,469	16,274,713	(2,705,859)	4,963,618	44,060,941	2,882,341
TOTAL NET POSITION	<u>\$ 75,493,006</u>	<u>\$ 32,853,879</u>	<u>\$ 9,934,981</u>	<u>\$ 7,751,703</u>	126,033,569	<u>\$ 2,787,558</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					529,636	
NET POSITION, DECEMBER 31					<u>\$ 126,563,205</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, 2024

	Business-Type Activities					Governmental Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds	Total	Internal Service Funds
	Water	Sewer	Mass Transit			
OPERATING REVENUES						
Charges for Services	\$ 37,024,079	\$ 8,527,015	\$ 436,881	\$ 3,096,653	\$ 49,084,628	\$ 17,327,575
Payroll Deductions/Retiree Contributions	-	-	-	-	-	2,592,390
Other Revenues	303,810	-	59,797	-	363,607	274,035
Total Operating Revenues	37,327,889	8,527,015	496,678	3,096,653	49,448,235	20,194,000
OPERATING EXPENSES						
Personnel Services	5,201,414	-	1,209,622	-	6,411,036	1,408,724
Contractual Services	6,948,868	3,869,764	7,158,738	2,153,255	20,130,625	1,577,416
Supplies	4,664,736	9,557	1,053,453	35,867	5,763,613	1,192,178
Insurance and Other Charges	731,416	-	47,657	-	779,073	14,263,271
Depreciation	6,862,213	1,020,666	1,091,513	219,200	9,193,592	35,198
Total Operating Expenses	24,408,647	4,899,987	10,560,983	2,408,322	42,277,939	18,476,787
OPERATING INCOME (LOSS)	12,919,242	3,627,028	(10,064,305)	688,331	7,170,296	1,717,213
NON-OPERATING REVENUES (EXPENSES)						
Investment Income	1,670,438	513,188	285	163,339	2,347,250	269,511
Intergovernmental	335,224	-	9,693,424	-	10,028,648	-
Interest Expense	(3,530,495)	(299,496)	(1,299)	(47,918)	(3,879,208)	(6,993)
Gain (Loss) on Disposal of Capital Assets	(297,963)	-	-	-	(297,963)	-
Total Non-Operating Revenues (Expenses)	(1,822,796)	213,692	9,692,410	115,421	8,198,727	262,518
INCOME BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS	11,096,446	3,840,720	(371,895)	803,752	15,369,023	1,979,731
TRANSFERS						
Transfers In	300,000	-	324,000	109,656	733,656	-
Transfers (Out)	(1,678,565)	(675,199)	-	-	(2,353,764)	-
Total Transfers	(1,378,565)	(675,199)	324,000	109,656	(1,620,108)	-
CAPITAL GRANTS AND CONTRIBUTIONS						
Capital Grants	-	-	1,444,481	-	1,444,481	-
Capital Contributions	-	-	105,372	111,527	216,899	-
Total Capital Grants and Contributions	-	-	1,549,853	111,527	1,661,380	-
CHANGE IN NET POSITION	9,717,881	3,165,521	1,501,958	1,024,935	15,410,295	1,979,731
NET POSITION, JANUARY 1	63,954,047	29,749,379	8,456,415	5,049,736	107,209,577	858,238
Change in Accounting Principle	(499,444)	-	(23,392)	-	(522,836)	(50,411)
Error Correction	2,320,522	(61,021)	-	1,677,032	3,936,533	-
NET POSITION, JANUARY 1, RESTATED	65,775,125	29,688,358	8,433,023	6,726,768	110,623,274	807,827
NET POSITION, DECEMBER 31	\$ 75,493,006	\$ 32,853,879	\$ 9,934,981	\$ 7,751,703	\$ 126,033,569	\$ 2,787,558
RECONCILIATION TO STATEMENT OF ACTIVITIES						
Change in Net Position					15,410,295	
Certain amounts for the Internal Service Funds are allocated to business-type activities in the statement of activities					366,571	
NET BUSINESS-TYPE ACTIVITIES					\$ 15,776,866	

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2024

	Business-Type Activities					Governmental/ Business-Type Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds		Internal Service Funds
	Water	Sewer	Mass Transit		Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers and Users	\$ 36,074,923	\$ 8,193,890	\$ (1,891,787)	\$ 2,993,566	\$ 45,370,592	\$ 17,600,990
Receipts from Interfund Services	-	-	-	-	-	2,592,390
Other Revenues	234,400	-	59,797	-	294,197	-
Payments to Suppliers	(12,263,048)	(4,109,006)	(8,238,323)	(2,166,398)	(26,776,775)	(16,462,465)
Payments to Employees	(5,678,866)	-	(1,172,786)	-	(6,851,652)	(1,458,577)
Net Cash from Operating Activities	18,367,409	4,084,884	(11,243,099)	827,168	12,036,362	2,272,338
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Intergovernmental Income	335,224	-	10,994,649	-	11,329,873	-
Interfund Activity	888,371	-	4,792,000	703,713	6,384,084	-
Transfers In	300,000	-	324,000	109,656	733,656	-
Transfers (Out)	(1,678,565)	(675,199)	-	-	(2,353,764)	-
Net Cash from Noncapital Financing Activities	(154,970)	(675,199)	16,110,649	813,369	16,093,849	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of Capital Assets	(12,647,382)	(934,037)	(5,715,986)	(192,750)	(19,490,155)	-
Principal Payment on Debt	(8,982,588)	(1,078,734)	(13,681)	(171,095)	(10,246,098)	(67,335)
Proceeds from Capital Grants	-	-	1,444,481	-	1,444,481	-
Proceeds from the Sale of Capital Assets	578	-	-	-	578	-
Interest and Fiscal Agents' Fees	(4,183,528)	(305,499)	(1,398)	(48,217)	(4,538,642)	(6,884)
Net Cash from Capital and Related Financing Activities	(25,812,920)	(2,318,270)	(4,286,584)	(412,062)	(32,829,836)	(74,219)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of Investment Securities	-	(1,996,541)	(55,071)	(656,914)	(2,708,526)	(4,691,359)
Proceeds from Sale of Investment Securities	6,177,608	-	-	-	6,177,608	-
Interest on Investments	1,583,307	513,188	285	100,452	2,197,232	204,145
Net Cash from Investing Activities	7,760,915	(1,483,353)	(54,786)	(556,462)	5,666,314	(4,487,214)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	160,434	(391,938)	526,180	672,013	966,689	(2,289,095)
CASH AND CASH EQUIVALENTS, JANUARY 1	11,145,729	6,300,058	13,758	1,137,219	18,596,764	5,344,781
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 11,306,163	\$ 5,908,120	\$ 539,938	\$ 1,809,232	\$ 19,563,453	\$ 3,055,686

(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, 2024

	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)	\$ 12,919,242	\$ 3,627,028	\$ (10,064,305)	\$ 688,331	\$ 7,170,296	\$ 1,717,213
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities						
Depreciation	6,862,213	1,020,666	1,091,513	219,200	9,193,592	35,198
Amortization of ARO	29,250	-	17,250	-	46,500	-
Effects of Changes in Operating Assets and Liabilities						
Accounts Receivable	(1,014,141)	(333,125)	(2,873,185)	(109,672)	(4,330,123)	(18,614)
Other Receivables	(69,410)	-	-	-	(69,410)	-
Inventories	(25,862)	-	(21,638)	-	(47,500)	19,963
Prepaid Items	-	-	-	-	-	(379,899)
Accounts Payable	111,957	53,986	(21,387)	22,724	167,280	2,994,689
Contracts Payable	(154,665)	(283,671)	-	-	(438,336)	-
Other Accrued Liabilities	121,292	-	47,300	-	168,592	5,657
Unearned Revenue	64,985	-	544,517	6,585	616,087	17,994
Claims Payable	-	-	-	-	-	(2,070,010)
Compensated Absences	(29,722)	-	36,836	-	7,114	12,693
Other Postemployment Benefits (OPEB)	(208,493)	-	-	-	(208,493)	(39,048)
Deferred Outflows - IMRF	595,648	-	-	-	595,648	107,404
Deferred Outflows - OPEB	66,221	-	-	-	66,221	12,335
Net Pension Asset/Liability - IMRF	(1,125,469)	-	-	-	(1,125,469)	(183,637)
Deferred Inflows - IMRF	21,103	-	-	-	21,103	3,130
Deferred Inflows - OPEB	203,260	-	-	-	203,260	37,270
NET CASH FROM OPERATING ACTIVITIES	\$ 18,367,409	\$ 4,084,884	\$ (11,243,099)	\$ 827,168	\$ 12,036,362	\$ 2,272,338
CASH AND CASH EQUIVALENTS						
Cash and Cash Equivalents	\$ 11,306,163	\$ 5,908,120	\$ 539,938	\$ 1,809,232	\$ 19,563,453	\$ 3,055,686
TOTAL CASH AND CASH EQUIVALENTS	\$ 11,306,163	\$ 5,908,120	\$ 539,938	\$ 1,809,232	\$ 19,563,453	\$ 3,055,686
NONCASH TRANSACTIONS						
Contributions of Capital Assets	\$ -	\$ -	\$ 105,372	\$ 111,527	\$ 216,899	\$ -
Unrealized Gain on Investments	547,523	100,848	-	62,889	711,260	65,366
Capital Assets Acquired in Accounts/Contracts Payable	2,050,720	61,493	-	-	2,112,213	-
TOTAL NONCASH TRANSACTIONS	\$ 2,598,243	\$ 162,341	\$ 105,372	\$ 174,416	\$ 3,040,372	\$ 65,366

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

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

December 31, 2024

ASSETS

Cash and Short-Term Investments	\$ 8,408,950
Investments Held in	
Illinois Police Officer's Pension Investment Fund	138,029,011
Illinois Firefighters' Pension Investment Fund	<u>101,633,785</u>
Total Assets	<u>248,071,746</u>

LIABILITIES

Accounts Payable	<u>3,867</u>
Total Liabilities	<u>3,867</u>

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

\$ 248,067,879

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, 2024

ADDITIONS

Contributions	
Employer Contributions	\$ 13,987,011
Employee Contributions	<u>2,251,553</u>
Total Contributions	<u>16,238,564</u>
Investment Income	
Net Appreciation in Fair Value of Investments	19,654,042
Interest	<u>2,894,382</u>
Total Investment Income	22,548,424
Less Investment Expense	<u>(195,539)</u>
Net Investment Income	<u>22,352,885</u>
Total Additions	<u>38,591,449</u>

DEDUCTIONS

Benefits and Refunds	21,996,273
Administrative Expenses	<u>241,319</u>
Total Deductions	<u>22,237,592</u>

NET INCREASE 16,353,857

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

January 1	<u>231,714,022</u>
December 31	<u><u>\$ 248,067,879</u></u>

See accompanying notes to financial statements.

CITY OF DECATUR, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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. On January 22, 2024, the Board of Directors of DCDF, Inc. passed a resolution to voluntarily dissolve the corporation. The assets and property of DCDF were distributed and transferred to the City per the bylaws of DCDF, Inc.

Discretely Presented Component Units

The component unit columns in the basic financial statements include the financial data of the City's component units. These are reported in separate columns to emphasize that they are 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.

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)

E. Cash and Investments (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, 2024 an allowance for uncollectible real property taxes equivalent to 1% of the current year's levy.

Since the 2024 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 assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease 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 and Machinery	\$ 10,000	5-10
Vehicles	10,000	5-10
Building	10,000	25-50
Building Improvements	10,000	10-25
Infrastructure and 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.

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)

The City implemented GASB Statement 101, *Compensated Absences*, in 2024. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was restated. See Note 16 for additional information.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2024, 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, 2024:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Notes	\$ 65,058,077	\$ 17,782,842	\$ 47,275,235	\$ -	\$ -
TOTAL	\$ 65,058,077	\$ 17,782,842	\$ 47,275,235	\$ -	\$ -

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, 2024: 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, 2024, 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, 2024:

GOVERNMENTAL ACTIVITIES

Other Taxes	
Hotel and Motel	\$ 73,418
Food and Beverage	365,811
Cable TV	162,269
Utility	803,754
Motor Fuel	195,977
State Route Maintenance	<u>111,790</u>

TOTAL OTHER TAXES	\$ <u>1,713,019</u>
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Due From Other Governments	
Grants	\$ 3,302,764
Allotments	<u>264,344</u>

TOTAL DUE FROM OTHER GOVERNMENTS	\$ <u>3,567,108</u>
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Other	
Miscellaneous	<u>\$ 18,507</u>

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

Due From Other Governments	
Grants	<u>\$ 3,759,681</u>

TOTAL DUE FROM OTHER GOVERNMENTS	\$ <u>3,759,681</u>
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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, 2024 was as follows:

	Beginning Balances, Restated	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible Capital Assets not Being Depreciated				
Land	\$ 7,842,816	\$ -	\$ -	\$ 7,842,816
Construction in Progress	15,098,063	4,253,959	4,352,690	14,999,332
Total Tangible Capital Assets not Being Depreciated	22,940,879	4,253,959	4,352,690	22,842,148
Tangible Capital Assets Being Depreciated				
Infrastructure	136,690,486	367,243	-	137,057,729
Buildings and Improvements	46,952,114	4,381,695	-	51,333,809
Vehicles	17,187,413	3,094,218	818,273	19,463,358
Equipment	10,288,615	565,701	181,300	10,673,016
Total Tangible Capital Assets Being Depreciated	211,118,628	8,408,857	999,573	218,527,912
Intangible Capital Assets Being Amortized				
Buildings and Improvements	6,522,048	187,560	100,952	6,608,656
Vehicles	201,075	52,864	201,075	52,864
Equipment	831,926	-	-	831,926
Software	1,062,851	-	202,175	860,676
Total Intangible Capital Assets Being Amortized	8,617,900	240,424	504,202	8,354,122
Less Accumulated Depreciation for				
Infrastructure	90,810,931	3,350,462	-	94,161,393
Buildings and Improvements	26,835,111	1,332,961	-	28,168,072
Vehicles	11,548,489	1,328,969	818,273	12,059,185
Equipment	8,893,210	440,596	181,300	9,152,506
Total Accumulated Depreciation	138,087,741	6,452,988	999,573	143,541,156
Less Accumulated Amortization for				
Buildings and Improvements	1,090,460	544,577	100,952	1,534,085
Vehicles	143,364	66,948	201,075	9,237
Equipment	353,227	202,566	-	555,793
Software	338,758	350,026	202,175	486,609
Total Accumulated Amortization	1,925,809	1,164,117	504,202	2,585,724
Total Tangible and Intangible Capital Assets Being Depreciated and Amortized, Net	79,722,978	1,032,176	-	80,755,154
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 102,663,857	\$ 5,286,134	\$ 4,352,690	\$ 103,597,302

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	\$ 5,882,216	\$ 6,401,021	\$ -	\$ 12,283,237
Construction in Progress	27,542,257	8,980,263	298,541	36,223,979
Total Tangible Capital Assets not Being Depreciated	33,424,473	15,381,284	298,541	48,507,216
Tangible Capital Assets Being Depreciated				
Infrastructure	107,051,154	192,750	-	107,243,904
Buildings and Improvements	159,691,275	75,000	-	159,766,275
Vehicles	14,562,659	5,774,779	181,294	20,156,144
Equipment	19,638,924	395,454	120,250	19,914,128
Total Tangible Capital Assets Being Depreciated	300,944,012	6,437,983	301,544	307,080,451
Less Accumulated Depreciation for				
Infrastructure	49,776,967	2,585,128	-	52,362,095
Buildings and Improvements	87,586,502	4,312,776	-	91,899,278
Vehicles	6,780,794	1,396,247	181,294	7,995,747
Equipment	10,453,593	899,441	120,250	11,232,784
Total Accumulated Depreciation	154,597,856	9,193,592	301,544	163,489,904
Total Tangible Capital Assets Being Depreciated, Net	146,346,156	(2,755,609)	-	143,590,547
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 179,770,629</u>	<u>\$ 12,625,675</u>	<u>\$ 298,541</u>	<u>\$ 192,097,763</u>

* See Note 16 for more information on the restated balances.

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

GOVERNMENTAL ACTIVITIES

General Government	\$ 585,031
Public Safety	2,114,890
Public Works	4,881,218
Culture and Recreation	769
Internal Service	35,197

**TOTAL DEPRECIATION AND AMORTIZATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 7,617,105

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

4. CAPITAL ASSETS (Continued)

BUSINESS-TYPE ACTIVITIES

Water	\$ 6,862,213
Sewer	1,020,666
Mass Transit	1,091,513
Storm Water	130,236
Fiber Optics	<u>88,964</u>

TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - BUSINESS-TYPE ACTIVITIES	<u><u>\$ 9,193,592</u></u>
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5. LONG-TERM DEBT

The following is a summary of changes in bonds, contracts payable and other long-term liabilities during 2024:

	Beginning Balance, Restated***	Additions	Reductions/ Refundings	Ending Balance	Current Portion
GOVERNMENTAL ACTIVITIES					
General Obligation Bonds	\$ 20,140,000	\$ -	\$ 3,983,990	\$ 16,156,010	\$ 1,940,000
Unamortized Bond Premium	785,146	-	78,201	706,945	-
Notes Payable	5,536,935	-	1,048,954	4,487,981	1,086,620
Leases Payable	6,140,011	240,425	814,038	5,566,398	783,819
SBITAs Payable	227,229	-	135,561	91,668	57,436
Compensated Absences**	14,153,033	-	24,096	14,128,937	9,325,099
Claims Payable - Nonmedical	2,635,577	1,045,627	2,258,585	1,422,619	284,524
Claims Payable - Medical	2,495,238	7,896,839	8,753,891	1,638,186	327,637
Net Pension Liability - Police Pension *	95,865,320	935,792	-	96,801,112	-
Net Pension Liability - Fire Pension*	92,290,255	-	16,988,377	75,301,878	-
Net Pension Liability - IMRF*	6,423,370	-	3,684,248	2,739,122	-
Other Postemployment Benefit Liability*	10,211,841	-	2,240,875	7,970,966	649,055
TOTAL GOVERNMENTAL ACTIVITIES	<u><u>\$ 256,903,955</u></u>	<u><u>\$ 10,118,683</u></u>	<u><u>\$ 40,010,816</u></u>	<u><u>\$ 227,011,822</u></u>	<u><u>\$ 14,454,190</u></u>

*The General Fund and Library Fund have typically been used in prior years to liquidate these liabilities.

**The amount displayed as additions or reductions represents the net change in the liability.

***Compensated absences balances were restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. See Note 16 for more information.

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

5. LONG-TERM DEBT (Continued)

	Beginning Balance Restated**	Additions	Reductions	Ending Balance	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	\$ 98,355,000	\$ -	\$ 7,136,010	\$ 91,218,990	\$ 8,335,000
Unamortized Bond Premium	4,771,893	-	561,082	4,210,811	-
IEPA Loans Payable	22,191,677	-	1,611,510	20,580,167	1,634,929
Notes Payable	8,230,353	-	1,498,578	6,731,775	1,568,455
Asset Retirement Obligations	930,000	-	-	930,000	-
Compensated Absences*	756,038	7,114	-	763,152	503,681
Net Pension Liability - IMRF	2,009,134	-	1,125,469	883,665	-
Other Postemployment Benefit Liability	1,132,984	-	208,493	924,491	75,197
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 138,377,079	\$ 7,114	\$ 12,141,142	\$ 126,243,051	\$ 12,117,262

*The amount displayed as additions or reductions represents the net change in the liability.

**Compensated absences balances were restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. See Note 16 for more information.

Bonds payable at December 31, 2024 are comprised of the following:

General Obligation Bonds

	Governmental Activities	
	Total	Current Portion
\$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.	\$ 755,000	\$ 755,000

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

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	Governmental Activities	
	Total	Current Portion
\$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.	\$ 7,850,000	\$ 400,000
\$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.	3,355,000	670,000
\$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.	1,300,000	115,000
\$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.	2,896,010	-
TOTAL	\$ 16,156,010	\$ 1,940,000

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.	\$ 1,790,000	\$ 1,790,000
\$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.	14,635,000	1,185,000
\$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.	15,165,000	1,070,000
\$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.	15,945,000	1,030,000
\$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.	12,605,000	645,000

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

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	Business-Type Activities	
	Total	Current Portion
\$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.	\$ 7,923,990	\$ 1,720,000
\$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.	23,155,000	895,000
TOTAL	\$ 91,218,990	\$ 8,335,000

Illinois Environmental Protection Agency (IEPA) Loans Payable

	Total	Current Portion
\$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.	\$ 2,531,764	\$ 361,681

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

5. LONG-TERM DEBT (Continued)

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

	Total	Current Portion
\$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.	\$ 4,162,383	\$ 381,192
\$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.	1,304,846	107,202
\$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.	6,085,975	403,373
\$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.	2,626,803	174,102
\$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.	3,868,396	207,379
TOTAL	\$ 20,580,167	\$ 1,634,929

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.	\$ 397,203	\$ 92,547
\$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.	587,141	163,474
\$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.	517,500	125,539
\$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.	359,248	87,149
\$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.	176,889	42,911

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.	\$ 2,450,000	\$ 575,000
TOTAL	\$ 4,487,981	\$ 1,086,620
	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.	\$ 6,731,775	\$ 1,568,455
TOTAL	\$ 6,731,775	\$ 1,568,455

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, 2024 are as follows:

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	General Obligation Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 1,940,000	\$ 554,054	\$ 8,335,000	\$ 3,728,061
2026	1,651,010	530,137	6,408,990	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	1,665,000	364,949	7,035,000	2,598,530
2030-2034	4,570,000	1,145,404	34,355,000	10,112,771
2035-2039	2,815,000	289,875	16,730,000	3,276,588
2040-2044	-	-	5,105,000	547,300
TOTAL	\$ 16,156,010	\$ 3,775,506	\$ 91,218,990	\$ 29,704,452

Year Ending December 31,	Governmental Activities		Business-Type Activities	
	Notes Payable		Notes Payable	
	Principal	Interest	Principal	Interest
2025	\$ 1,086,620	\$ 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	1,113,409	27,774	1,799,783	26,350
TOTAL	\$ 4,487,981	\$ 336,924	\$ 6,731,775	\$ 303,040

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

5. LONG-TERM DEBT (Continued)

Debt Service to Maturity (Continued)

Year Ending December 31,	Business-Type Activities	
	Illinois EPA Loans	
	Principal	Interest
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	1,733,096	232,131
2030-2034	7,975,837	765,254
2035-2039	3,907,040	190,254
2040-2044	279,514	4,199
TOTAL	\$ 20,580,167	\$ 2,368,065

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 for 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.

The City has entered into various lease agreements as lessee for financing of public safety vehicles. Payments ranging from \$419 to \$550 due in monthly installments through various terminations dates extending to August 2026. Total intangible right-to-use assets acquired under these agreements are \$52,864.

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.

5. LONG-TERM DEBT (Continued)

Leases (Continued)

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. The City renewed this lease in 2024, with the extending the term through July 2029. Payments of \$3,346 are due in monthly installments. The total intangible right-to-use asset acquired under this agreement is \$187,560.

Future obligations of lease liabilities as of December 31, 2024 were as follows:

Year Ending December 31,	Governmental Activities	
	Leases Payable	
	Principal	Interest
2025	\$ 783,819	\$ 91,318
2026	537,122	78,915
2027	528,490	69,347
2028	538,016	59,821
2029	547,257	50,128
2030-2034	2,631,694	108,296
TOTAL	\$ 5,566,398	\$ 457,825

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 \$5,775 to \$67,750. The subscription periods extend through February 28, 2027. The total intangible right-to-use assets acquired under these subscriptions were \$860,676. There were no variable payments being paid that are not part of the subscription liabilities.

5. LONG-TERM DEBT (Continued)

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

Future obligations of SBITAs payable as of December 31, 2024 were as follows:

Fiscal Year Ending December 31,	Governmental Activities	
	Principal	Interest
2025	\$ 57,436	\$ 2,009
2026	34,232	872
TOTAL	\$ 91,668	\$ 2,881

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 range from 30 to 50 years. The ARO at December 31, 2024 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 \$346,473, respectively, for the year ended December 31, 2024. The City reported a lease receivable and deferred outflow of resources of \$16,221,101 and \$15,816,572, respectively, for this lease as of December 31, 2024.

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.

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, 2024 was \$797,745.

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, 2024 are as follows:

	Sales Tax	Property Tax	Total
Pines Shopping Center Save-A-Lot	\$ 46,496	\$ 87,287	\$ 133,783
Near North TIF Tax Agreement	-	275,018	275,018
Slumberland Store	42,818	-	42,818
Jackson Ford	15,533	15,386	30,919
Southside TIF	-	14,884	14,884
Grand & Oakland TIF	40,318	134,037	174,355
FirsTech Inc.	-	25,443	25,443
County Line Plaza	126,440	135,284	261,724
TOTAL	\$ 271,605	\$ 687,339	\$ 958,944

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, 2024:

	IMRF (City Share)	Police Pension	Firefighters' Pension	Total
Net Pension Liability	\$ 3,622,787	\$ 96,801,112	\$ 75,301,878	\$ 175,725,777
Deferred Outflows of Resources	6,949,139	10,795,509	1,761,129	19,505,777
Deferred Inflows of Resources	86,518	3,129,968	12,916,916	16,133,402
Pension Expense (Income)	(1,097,979)	14,517,280	9,328,171	22,747,472

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, 2023 (most recent information available), IMRF membership for the City and Library consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	412
Inactive Employees Entitled to but not yet	
Receiving Benefits	138
Active Employees	233
TOTAL	783

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, 2024, was 6.59% of covered payroll.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2023 (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, 2023
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 non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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 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

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2024	\$ 119,848,882	\$ 110,354,432	\$ 9,494,450
Changes for the Period			
Service Cost	1,309,991	-	1,309,991
Interest	8,447,953	-	8,447,953
Difference Between Expected and Actual Experience	277,293	-	277,293
Changes in Assumptions	(148,414)	-	(148,414)
Employer Contributions	-	898,708	(898,708)
Employee Contributions	-	812,348	(812,348)
Net Investment Income	-	13,683,719	(13,683,719)
Benefit Payments and Refunds	(8,006,452)	(8,006,452)	-
Other (Net Transfer)	-	(72,714)	72,714
Net Changes	1,880,371	7,315,609	(5,435,238)
BALANCES AT DECEMBER 31, 2024	\$ 121,729,253	\$ 117,670,041	\$ 4,059,212

There were changes in assumptions related to mortality rates since the previous measurement date.

	City	Library	Total
Beginning net pension liability at January 1, 2024	\$ 8,432,504	\$ 1,061,946	\$ 9,494,450
Employer contributions	\$ 802,084	\$ 96,624	\$ 898,708
Ending net pension liability at December 31, 2024	\$ 3,622,787	\$ 436,425	\$ 4,059,212

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

For the year ended December 31, 2024, the City and Library recognized pension expense (income) of \$(1,097,979) and \$(129,691), respectively. At December 31, 2024, 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	\$ 205,232	\$ -
Changes in Assumption	-	86,518
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,787,155	-
Contributions Made after the Measurement Date	956,752	-
TOTAL	\$ 6,949,139	\$ 86,518

	Library	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 24,724	\$ -
Changes in Assumption	-	10,422
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	697,157	-
Contributions Made after the Measurement Date	115,257	-
TOTAL	\$ 837,138	\$ 10,422

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)

\$956,752 and \$115,257 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, 2025.

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>
2025	\$ 613,850	\$ 73,948	\$ 687,798
2026	2,007,473	241,833	2,249,306
2027	4,079,167	491,403	4,570,570
2028	(794,621)	(95,725)	(890,346)
2029	-	-	-
Thereafter	-	-	-
TOTAL	\$ 5,905,869	\$ 711,459	\$ 6,617,328

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:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability (Asset) - IMRF			
City	\$ 14,472,360	\$ 3,622,787	\$ (5,243,365)
Library	1,743,434	436,425	(631,650)
TOTAL	\$ 16,215,794	\$ 4,059,212	\$ (5,875,015)

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

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, 2023 (most recent information available), membership consisted of:

Inactive Plan Members Currently Receiving Benefits	179
Inactive Plan Members Entitled to but not yet Receiving Benefits	68
Active Plan Members	<u>136</u>
TOTAL	<u>383</u>

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.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (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. 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.

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, 2024, the City's contribution was 55.14% of covered payroll.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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.

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, 2024.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$138,029,011 at December 31, 2024. 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, 2024. 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, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.30%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	Based on service
Interest Rate	7.00%
Cost of Living Adjustments	3.00% Tier I 1.25% Tier II
Mortality	PubS-2010 Mortality with Generational Projection per the MP- 2021 Ultimate Scale
Asset Valuation Method	Fair Value

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, 2024 was 7.00%. 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, 2024	\$ 229,624,824	\$ 133,759,504	\$ 95,865,320
Changes for the Period			
Service Cost	2,295,646	-	2,295,646
Interest	16,105,325	-	16,105,325
Difference Between Expected and Actual Experience	6,687,345	-	6,687,345
Changes in Assumptions	(3,999,404)	-	(3,999,404)
Changes in Benefit Terms	-	-	-
Employer Contributions	-	6,841,424	(6,841,424)
Employee Contributions	-	1,294,548	(1,294,548)
Net Investment Income	-	12,195,140	(12,195,140)
Benefit Payments and Refunds	(11,967,544)	(11,967,544)	-
Administrative Expense	-	(177,992)	177,992
Net Changes	9,121,368	8,185,576	935,792
BALANCES AT DECEMBER 31, 2024	\$ 238,746,192	\$ 141,945,080	\$ 96,801,112

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

There were changes in assumptions related to the discount rate and cost of living adjustments since the previous measurement date.

The Police Pension Plan's fiduciary net position as a percentage of the total pension liability was 59.45% at December 31, 2024.

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

For the year ended December 31, 2024, the City recognized pension expense of \$14,517,280. At December 31, 2024, 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	\$ 7,370,154	\$ -
Changes in Assumptions	472,539	3,129,968
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,952,816	-
TOTAL	<u>\$10,795,509</u>	<u>\$ 3,129,968</u>

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.

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

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)

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>	
2025	\$ 4,203,931
2026	4,987,321
2027	(1,314,777)
2028	(210,934)
2029	-
Thereafter	-
TOTAL	<u>\$ 7,665,541</u>

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 7.00% 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 (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 130,963,587	\$ 96,801,112	\$ 69,115,714

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

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.

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, 2023 (most recent information available), membership consisted of:

Inactive Plan Members Currently Receiving Benefits	137
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>106</u>
TOTAL	<u><u>247</u></u>

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

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.

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 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 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 ½ of the change in the Consumer Price Index for the proceeding calendar year.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

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, 2024, the City's contribution was 72.11% of covered payroll.

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.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

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.

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, 2024.

Net Asset Value

The net asset value (NAV) of the fund's pooled investment in IFPIF was \$101,633,785 at December 31, 2024. 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, 2024. 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.

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2024 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	Based on service
Investment Rate	7.00%
Cost of Living Adjustments	3.00% Tier I
	1.25% Tier II
Mortality	PubS-2010 Mortality with Generational Projection per the MP- 2021 Ultimate Scale
Asset Valuation Method	Fair Value

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2024 was 7.00%. 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.

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, 2024	\$ 190,244,773	\$ 97,954,518	\$ 92,290,255
Changes for the Period			
Service Cost	2,742,096	-	2,742,096
Interest	12,458,505	-	12,458,505
Difference Between Expected and Actual Experience	(1,828,667)	-	(1,828,667)
Changes in Assumptions	(12,163,301)	-	(12,163,301)
Changes of Benefit Terms	-	-	-
Employer Contributions	-	7,145,587	(7,145,587)
Employee Contributions	-	957,005	(957,005)
Net Investment Income	-	10,157,745	(10,157,745)
Benefit Payments and Refunds	(10,028,729)	(10,028,729)	-
Administrative Expense	-	(63,327)	63,327
Net Changes	(8,820,096)	8,168,281	(16,988,377)
BALANCES AT DECEMBER 31, 2024	\$ 181,424,677	\$ 106,122,799	\$ 75,301,878

There were changes in assumptions related to the discount rate and cost of living adjustments since the previous measurement date.

The Firefighters' Pension Plan's fiduciary net position as a percentage of the total pension liability was 58.49% at December 31, 2024.

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, 2024, the Firefighters' Pension Fund recognized pension expense of \$9,328,171. At December 31, 2024, 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	\$ 429,577	\$ 2,985,210
Changes in Assumption	559,989	9,931,706
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	771,563	-
TOTAL	\$ 1,761,129	\$ 12,916,916

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:

<u>Year Ending December 31,</u>	
2025	\$ (940,402)
2026	(1,109,045)
2027	(5,130,623)
2028	(3,437,564)
2029	(538,153)
Thereafter	-
TOTAL	\$ (11,155,787)

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

8. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Fund (Continued)

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 7.00% 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 (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 99,093,341	\$ 75,301,878	\$ 55,755,619

B. Schedule of Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 3,919,830	\$ 4,489,120	\$ 8,408,950
Illinois Police Officer's Pension Investment Fund	138,029,011	-	138,029,011
Illinois Firefighters' Pension Investment Fund	-	101,633,785	101,633,785
Total Assets	141,948,841	106,122,905	248,071,746
LIABILITIES			
Accounts Payable	3,761	106	3,867
Total Liabilities	3,761	106	3,867
NET POSITION RESTRICTED FOR PENSIONS			
	<u>\$ 141,945,080</u>	<u>\$ 106,122,799</u>	<u>\$ 248,067,879</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	\$ 6,841,424	\$ 7,145,587	\$ 13,987,011
Employee	1,294,548	957,005	2,251,553
Total Contributions	8,135,972	8,102,592	16,238,564
INVESTMENT INCOME			
Net Appreciation in Fair Value of Investments	11,390,919	8,263,123	19,654,042
Interest Earned	878,354	2,016,028	2,894,382
Less Investment Expense	(74,133)	(121,406)	(195,539)
Net Investment Income	12,195,140	10,157,745	22,352,885
Total Additions	20,331,112	18,260,337	38,591,449
DEDUCTIONS			
Pension Benefits and Refunds	11,967,544	10,028,729	21,996,273
Administrative Expenses	177,992	63,327	241,319
Total Deductions	12,145,536	10,092,056	22,237,592
CHANGE IN NET POSITION	8,185,576	8,168,281	16,353,857
NET POSITION RESTRICTED FOR PENSIONS			
January 1	133,759,504	97,954,518	231,714,022
December 31	\$ 141,945,080	\$ 106,122,799	\$ 248,067,879

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 \$11,864,379 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 \$1,638,186 and the nonmedical claims liability of \$1,422,619 at December 31, 2024 is based on the requirements of accounting standards related to 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	
	2024	2023	2024	2023
CLAIMS PAYABLE, JANUARY 1	\$ 2,635,577	\$ 1,680,043	\$ 2,495,238	\$ 2,394,794
Add Claims Incurred	1,045,627	2,812,438	7,896,839	9,710,782
Less Claims Paid and Claims Adjustment	(2,258,585)	(1,856,904)	(8,753,891)	(9,610,338)
CLAIMS PAYABLE, DECEMBER 31	<u>\$ 1,422,619</u>	<u>\$ 2,635,577</u>	<u>\$ 1,638,186</u>	<u>\$ 2,495,238</u>

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, 2024:

Community Grants Fund	\$ 151,812
Community Revitalization Fund	959,290
Grant Fund	238,867
Employee Benefit Insurance Fund	1,748,325

Due from/to other funds and internal balances at December 31, 2024 consist of the following:

	Due From (Receivable)	Due To (Payable)
Governmental Activities		
General	\$ 6,614,000	\$ -
Nonmajor Governmental	-	2,158,816
Total	<u>6,614,000</u>	<u>2,158,816</u>
Business-Type Activities		
Water	481,816	-
Mass Transit	-	4,937,000
Total	<u>481,816</u>	<u>4,937,000</u>
TOTAL	<u><u>\$ 7,095,816</u></u>	<u><u>\$ 7,095,816</u></u>

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

11. INDIVIDUAL FUND DISCLOSURES (Continued)

	Internal Balances	(Internal Balances)
Governmental Activities		
Due From	\$ 4,455,184	\$ -
Internal Balances	(529,636)	-
Business-Type Activities		
Due To	-	(4,455,184)
Internal Balances	-	529,636
TOTAL	\$ 3,925,548	\$ (3,925,548)

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, 2024 consisted of the following:

	Transfer In	Transfer Out
General	\$ 2,113,152	\$ 5,797,111
Nonmajor Governmental	5,942,269	638,202
Water	300,000	1,678,565
Sewer	-	675,199
Mass Transit	324,000	-
Nonmajor Enterprise	109,656	-
TOTAL	\$ 8,789,077	\$ 8,789,077

The purposes of significant interfund transfers are as follows:

- \$5,797,111 transferred from the General Fund to the Nonmajor Government Funds (Capital Projects Fund, \$1,005,000, Debt Service Fund, \$2,000,000, and Equipment Replacement Fund, \$2,468,111) and Mass Transit Fund (\$324,000) to fund capital improvements and purchases, as well as to cover principal and interest long-term debt payments.
- \$334,810 transferred from the Nonmajor Governmental Funds (DCDF Fund) to the Nonmajor Governmental Funds (Community Revitalization Fund) for the closing of the DCDF due to the dissolution of DCDF, Inc.

11. INDIVIDUAL FUND DISCLOSURES (Continued)

- \$109,656 transferred from the Sewer Fund to the Nonmajor Enterprise Funds (Stormwater Fund) to cover general operating expenses.
- \$2,244,108 transferred from the Water Fund (\$1,678,565) and Sewer Fund (\$565,543) to the General Fund (\$2,113,152) and Nonmajor Governmental Funds (Debt Service Fund (\$118,824), and Municipal Band Fund (\$12,132)) for payment in lieu of taxes.
- \$300,000 transferred from the Nonmajor Governmental Funds (Capital Projects Fund) to the Water Fund to repay loan in order to complete street lighting infrastructure project.

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 2024, the City contributed \$521,918 to the Civic Center Authority for fiscal 2024 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, 2023 (most recent data available), membership consisted of:

Inactive Employees or their Beneficiaries Currently Receiving Benefits	88
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>450</u>
TOTAL	<u><u>538</u></u>
 Participating Employers	 <u><u>1</u></u>

D. Total OPEB Liability

The City's total OPEB liability of \$9,529,247 was measured at December 31, 2024 and determined by an actuarial valuation as of January 1, 2024.

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

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

E. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Assumptions	
Inflation	2.30%
Salary Increases	3.50%
Discount Rate	4.08%
Healthcare Cost Trend Rates	6.90% 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.

Mortality rates are based on the PubS-2010 Mortality Table with generational projection per MP-2021 ultimate scale.

F. Changes in the Total OPEB Liability

	City	Library	Total OPEB Liability
BALANCES AT JANUARY 1, 2024	\$ 11,344,825	\$ 781,178	\$ 12,126,003
Changes for the Period			
Service Cost	563,600	40,156	603,756
Interest	350,355	52,088	402,443
Differences Between Expected and Actual Experience	(1,898,988)	(135,300)	(2,034,288)
Assumption Changes*	(739,960)	(52,721)	(792,681)
Benefit Payments	(724,375)	(51,611)	(775,986)
Net Changes	(2,449,368)	(147,388)	(2,596,756)
BALANCES AT DECEMBER 31, 2024	\$ 8,895,457	\$ 633,790	\$ 9,529,247

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability (Continued)

*In 2024, changes in assumptions related to health care cost trends and discount rate.

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 4.08% 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 (3.08%) or 1 percentage point higher (5.08%) than the current rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
City	\$ 9,420,468	\$ 8,895,457	\$ 8,382,564
Library	671,196	633,790	597,247
Total OPEB Liability	<u>\$ 10,091,664</u>	<u>\$ 9,529,247</u>	<u>\$ 8,979,811</u>

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 3.70% to 6.90% 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 5.90%) or 1 percentage point higher (4.70% to 7.90%) than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
City	\$ 8,085,643	\$ 8,895,457	\$ 9,813,113
Library	576,092	633,790	699,171
Total OPEB Liability	<u>\$ 8,661,735</u>	<u>\$ 9,529,247</u>	<u>\$ 10,512,284</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, 2024, the City and Library recognized OPEB expense of \$164,913 and \$37,805, respectively. At December 31, 2024, 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	\$ 842,735	\$ 2,110,429
Changes in Assumptions	929,684	1,724,523
TOTAL	\$ 1,772,419	\$ 3,834,952

	Library	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 60,044	\$ 150,365
Changes in Assumptions	66,239	122,870
TOTAL	\$ 126,283	\$ 273,235

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31,	City	Library	Total
2025	\$ (57,762)	\$ (4,116)	\$ (61,878)
2026	(122,062)	(8,697)	(130,759)
2027	(337,774)	(24,066)	(361,840)
2028	(557,957)	(39,754)	(597,711)
2029	(352,292)	(25,100)	(377,392)
Thereafter	(634,686)	(45,219)	(679,905)
TOTAL	\$ (2,062,533)	\$ (146,952)	\$ (2,209,485)

14. 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, 2024 of \$177,724 with a carrying amount of \$215,093 were fully covered by federal depository insurance. The Civic Center Authority also had cash on hand of \$2,128 at December 31, 2024.

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)

14. 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:

<u>Asset Category</u>	<u>Useful Life</u>
Building	40
Building Improvements	10-20
Furniture and Equipment	3-10

Activity for the Civic Center Authority for the year ended December 31, 2024 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
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	14,429,994	224,223	4,579	14,649,638
Total Capital Assets Being Depreciated	14,429,994	224,223	4,579	14,649,638
Less Accumulated Depreciation for				
Buildings and Equipment	12,153,302	171,711	4,579	12,320,434
Total Accumulated Depreciation	12,153,302	171,711	4,579	12,320,434
Total Capital Assets Being Depreciated, Net	2,276,692	52,512	-	2,329,204
DISCRETELY PRESENT COMPONENT UNIT CAPITAL ASSETS, NET	\$ 5,407,454	\$ 52,512	\$ -	\$ 5,459,966

14. 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, 2024, the assets and liabilities of the deferred compensation plan are not included in the financial statements.

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

14. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY (Continued)

H. Note Payable

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. At the end of 2024, the Zamboni machine was received and the City provided a loan for the full purchase price of \$167,227. The note is payable in monthly installments of \$2,117, including interest at 5%. Future minimum payments are as follows:

For the Years Ending December 31,	Principal	Interest	Total
2025	\$ 17,440	\$ 7,965	\$ 25,405
2026	18,332	7,073	25,405
2027	19,270	6,135	25,405
2028	20,256	5,149	25,405
2029	21,292	4,113	25,405
2030-2032	70,637	5,577	76,214
TOTAL	\$ 167,227	\$ 36,012	\$ 203,239

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 2024, the Civic Center Authority reported revenue of \$15,600 under this agreement.

J. SIMPLE Plan

In 2024, the Civic Center Authority adopted a Simple Individual Retirement Account Plan under Section 408(p) of the Internal Revenue Code. Eligible employees are those who received at least \$5,000 in compensation from the Civic Center Authority during the year. Participants may elect to make salary reduction contributions to the plan for amounts expressed either as a specific dollar amount or as a percentage of compensation. Salary reduction contributions cannot exceed \$16,000 (\$19,500 if over

14. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR METROPOLITAN EXPOSITION, AUDITORIUM AND OFFICE BUILDING AUTHORITY (Continued)

J. SIMPLE Plan (Continued)

50 years of age) per plan year. In addition, the Civic Center Authority is required to make a matching contribution on behalf of each participating eligible employee in an amount equal to the employee's salary reduction contributions, up to 3% of the employee's compensation for the applicable calendar year. For the year ended December 31, 2024, the Civic Center Authority's total matching contributions to the plan were \$14,408.

15. 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.

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 Library's deposits may not be returned to it. The Library's investment policy requires that certificates of deposits in excess of FDIC insurable

**15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)**

B. Cash and Investments (Continued)

Deposits with Financial Institutions (Continued)

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, 2024, the Library's bank deposits were fully collateralized.

Library Investments

The following table presents the investments and maturities of the City's debt securities as of December 31, 2024:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Notes	\$ 1,276,607	\$ 348,945	\$ 927,662	\$ -	\$ -
TOTAL	\$ 1,276,607	\$ 348,945	\$ 927,662	\$ -	\$ -

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.

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

B. Cash and Investments (Continued)

Library Investments (Continued)

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.

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, 2024 an allowance for uncollectible real property taxes equivalent to 1% of the current year's levy.

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

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

C. Receivables (Continued)

Since the 2024 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.

D. Capital Assets

The following is a summary of the capital asset activity for the year ended December 31, 2024:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible Capital Assets not Being Depreciated				
Construction in Progress	\$ 842,073	\$ 2,329,886	\$ 806,017	\$ 2,365,942
Total Tangible Capital Assets not Being Depreciated	842,073	2,329,886	806,017	2,365,942
Tangible Capital Assets Being Depreciated				
Buildings and Improvements	8,079,117	279,961	-	8,359,078
Equipment	7,766,831	680,208	-	8,447,039
Total Tangible Capital Assets Being Depreciated	15,845,948	960,169	-	16,806,117
Intangible Capital Assets Being Amortized				
Buildings and Improvements	16,964,549	-	-	16,964,549
Software	38,391	21,867	-	60,258
Total Intangible Capital Assets Being Amortized	17,002,940	21,867	-	17,024,807
Less Accumulated Depreciation for				
Buildings and Improvements	4,033,172	239,370	-	4,272,542
Equipment	7,426,693	226,663	-	7,653,356
Total Accumulated Depreciation	11,459,865	466,033	-	11,925,898
Less Accumulated Amortization for				
Buildings and Improvements	765,318	382,659	-	1,147,977
Software	16,154	22,656	-	38,810
Total Accumulated Amortization	781,472	405,315	-	1,186,787
Total Tangible and Intangible Capital Assets Being Depreciated and Amortized, Net	20,607,551	110,688	-	20,718,239
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 21,449,624	\$ 2,440,574	\$ 806,017	\$ 23,084,181

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

15. 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	\$ 871,348
 TOTAL DEPRECIATION AND AMORTIZATION EXPENSE - COMPONENT UNIT	 \$ 871,348

E. Long-Term Debt

Changes in Long-Term Liabilities

During the year ended December 31, 2024, the following changes occurred in long-term liabilities for the Library:

	Beginning Balance, Restated***	Issuances	Reductions	Ending Balance	Current Portion
Compensated Absences Payable**	\$ 279,156	\$ 77,398	\$ -	\$ 356,554	\$ 235,326
Net Pension Liability - IMRF*	1,061,946	-	625,521	436,425	-
Other Postemployment Benefit Liability	781,178	-	147,388	633,790	51,611
Leases Payable	16,464,003	-	242,902	16,221,101	248,099
SBITAs Payable	12,887	21,367	34,254	-	-
 TOTAL GOVERNMENTAL ACTIVITIES	 \$ 18,599,170	 \$ 98,765	 \$ 1,050,065	 \$ 17,647,870	 \$ 535,036

*The net pension liability are primarily retired by the General Fund.

**The amount displayed as additions or reductions represents the net change in the liability.

***Compensated absences balances were restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. See Note 16 for more information.

15. DISCRETELY PRESENTED COMPONENT UNIT - DECATUR PUBLIC LIBRARY
(Continued)

F. Leases

The Library entered into a lease agreement 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 December 31,	Principal	Interest	Total
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	270,021	319,354	589,375
2030-2034	1,439,269	1,507,606	2,946,875
2035-2039	1,599,957	1,346,918	2,946,875
2040-2044	1,778,585	1,168,290	2,946,875
2045-2049	1,977,157	969,718	2,946,875
2050-2054	2,197,898	748,977	2,946,875
2055-2059	2,443,284	503,591	2,946,875
2060-2064	2,716,066	230,809	2,946,875
2065-2066	774,166	11,670	785,836
TOTAL	\$ 16,221,101	\$ 8,139,735	\$ 24,360,836

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 \$13,600. The subscription periods extend through September 30, 2025. There were no variable payments being paid that are not part of the subscription liabilities.

There are no remaining future obligations of SBITAs payable as of December 31, 2024.

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

16. CHANGE IN ACCOUNTING PRINCIPLE/ERROR CORRECTIONS

For the fiscal year ended December 31, 2024, the City and Library implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused time owed to employees upon separation of employment, the City and Library now recognize an estimated amount of sick leave earned as of year end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized in the table below.

Additionally, for the fiscal year ended December 31, 2024, the City and Library recorded corrections of errors as noted below to restate fund balance/net position:

	Governmental Activities	General	Building	Nonmajor Governmental	Internal Service
FUND BALANCE/NET POSITION, JANUARY 1	\$ (49,676,232)	\$ 34,808,028	\$ 291,508	\$ 20,404,371	\$ 858,238
Change in Accounting Principle					
To Restate Compensated Absences	(7,864,137)	-	-	-	(50,411)
Error Corrections					
To Restate Capital Assets in the Prior Period	(912,296)	-	-	-	-
To Restate Prior Period Transfers and Cash	(1,592,086)	(6,274,008)	646,114	4,035,808	-
Subtotal	(10,368,519)	(6,274,008)	646,114	4,035,808	(50,411)
FUND BALANCE/NET POSITION, JANUARY 1 (RESTATED)	\$ (60,044,751)	\$ 28,534,020	\$ 937,622	\$ 24,440,179	\$ 807,827
	Business-Type Activities	Water	Sewer	Mass Transit	Nonmajor Enterprise
FUND BALANCE/NET POSITION, JANUARY 1	\$ 107,372,642	\$ 63,954,047	\$ 29,749,379	\$ 8,456,415	\$ 5,049,736
Change in Accounting Principle					
To Restate Compensated Absences	(522,836)	(499,444)	-	(23,392)	-
Error Corrections					
To Restate Capital Assets in the Prior Period	2,344,447	1,432,151	(61,021)	-	973,317
To Restate Prior Period Transfers and Cash	1,592,086	888,371	-	-	703,715
Subtotal	3,413,697	1,821,078	(61,021)	(23,392)	1,677,032
FUND BALANCE/NET POSITION, JANUARY 1 (RESTATED)	\$ 110,786,339	\$ 65,775,125	\$ 29,688,358	\$ 8,433,023	\$ 6,726,768

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

16. CHANGE IN ACCOUNTING PRINCIPLE/ERROR CORRECTIONS

	<u>Library</u>
NET POSITION, JANUARY 1	<u>\$ 6,873,392</u>
Change in Accounting Principle To Restate Compensated Absences	<u>(180,909)</u>
Subtotal	<u>(180,909)</u>
NET POSITION, JANUARY 1 (RESTATED)	<u>\$ 6,692,483</u>

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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 45,627,429	\$ 45,627,429	\$ 43,301,627	\$ (2,325,802)
Charges for Services	529,000	529,000	551,451	22,451
Intergovernmental	30,433,097	30,433,097	29,399,210	(1,033,887)
Licenses and Permits	1,784,000	1,784,000	2,444,674	660,674
Fines and Fees	1,291,000	1,291,000	1,105,652	(185,348)
Investment Income	455,500	455,500	917,421	461,921
Other Revenue	1,226,665	1,226,665	1,194,086	(32,579)
Total Revenues	81,346,691	81,346,691	78,914,121	(2,432,570)
EXPENDITURES				
Current				
General Government	8,047,952	8,047,952	10,555,831	2,507,879
Economic Development	3,488,522	3,488,522	3,359,566	(128,956)
Public Safety	58,013,976	58,013,976	53,833,575	(4,180,401)
Public Works	8,672,939	8,672,939	7,228,917	(1,444,022)
Debt Service				
Principal	21,088	21,088	21,088	-
Interest and Other Charges	2,155	2,155	2,155	-
Total Expenditures	78,246,632	78,246,632	75,001,132	(3,245,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,100,059	3,100,059	3,912,989	812,930
OTHER FINANCING SOURCES (USES)				
Transfer In	2,687,052	2,687,052	2,113,152	(573,900)
Transfer (Out)	(5,797,111)	(5,797,111)	(5,797,111)	-
Sale of Capital Assets	10,000	10,000	-	(10,000)
Total Other Financing Sources (Uses)	(3,100,059)	(3,100,059)	(3,683,959)	(583,900)
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ -	\$ -	229,030	\$ 229,030
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			80,483	
Property Taxes Receivable			(221,615)	
Due From Other Governments			10,340	
Illinois Municipal Sales Tax Receivable			1,015,094	
Other Taxes Receivable			80,485	
Accrued Interest Receivable			(17,621)	
Notes Receivable			167,227	
Inventory			5,035	
Prepaid Items			(22)	
Accounts Payable			(33,564)	
Contracts Payable			(118,572)	
Other Accrued Liabilities			(403,613)	
Unearned Revenue			82,472	
Unavailable Revenue - Property Taxes			221,615	
Unavailable Revenue - Intergovernmental			(750,539)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			346,235	
FUND BALANCE, JANUARY 1			34,808,028	
Error Correction			(6,274,008)	
FUND BALANCE, JANUARY 1, RESTATED			28,534,020	
FUND BALANCE, DECEMBER 31			\$ 28,880,255	

(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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ 12,000	\$ 12,000	\$ 19,445	\$ 7,445
Other	659,583	659,583	639,390	(20,193)
Total Revenues	671,583	671,583	658,835	(12,748)
EXPENDITURES				
Current				
General Government	-	-	15	15
Education	717,712	727,712	734,505	6,793
Debt Service				
Interest and Fiscal Charges	29,716	29,716	29,716	-
Total Expenditures	747,428	757,428	764,236	6,808
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (75,845)</u>	<u>\$ (85,845)</u>	(105,401)	<u>\$ (19,556)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Lease Receivable			(242,902)	
Accrued Interest Receivable			(393)	
Accounts Payable			(12,461)	
Accrued Expenses			360	
Deferred Inflows			382,659	
NET CHANGE IN FUND BALANCE - GAAP BASIS			21,862	
FUND BALANCE , JANUARY 1			291,508	
Error Correction			646,114	
FUND BALANCE, JANUARY 1, RESTATED			937,622	
FUND BALANCE, DECEMBER 31			<u>\$ 959,484</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,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	\$ 1,771,905	\$ 1,772,566	\$ 1,737,470	\$ 1,503,344	\$ 1,271,124	\$ 1,440,124	\$ 1,568,822	\$ 1,251,624	\$ 898,708	\$ 1,072,009
Contributions in Relation to the Actuarially Determined Contribution	1,787,566	1,795,318	1,788,391	1,543,344	1,357,171	1,440,124	1,568,822	1,251,624	898,708	1,072,009
CONTRIBUTION DEFICIENCY (Excess)	\$ (15,661)	\$ (22,752)	\$ (50,921)	\$ (40,000)	\$ (86,047)	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 14,781,382	\$ 16,267,166
Contributions as a Percentage of Covered Payroll	12.56%	13.10%	12.63%	12.33%	10.64%	10.97%	11.98%	9.05%	6.08%	6.59%

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 20 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 2.75% to 13.75% compounded annually and inflation of

(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,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	\$ 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	\$ 7,071,056
Contributions in Relation to the Actuarially Determined Contribution	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	6,841,424
CONTRIBUTION DEFICIENCY (Excess)	\$ (202,967)	\$ (45,202)	\$ (86,730)	\$ 14,112	\$ (663,433)	\$ 606,812	\$ (178,219)	\$ 44,519	\$ (10,634)	\$ 229,632
Covered Payroll	\$ 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	\$ 12,407,754
Contributions as a Percentage of Covered Payroll	34.13%	35.12%	35.75%	36.83%	38.99%	39.49%	45.88%	46.47%	52.53%	55.14%

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 21 years; the asset valuation was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, inflation of 2.50%, and projected salary increases varying by service.

(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,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	\$ 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	\$ 7,384,525
Contributions in Relation to the Actuarially Determined Contribution	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	7,145,587
CONTRIBUTION DEFICIENCY (Excess)	\$ 300,151	\$ (148,612)	\$ 86,531	\$ (262,802)	\$ (123,526)	\$ 162,311	\$ 6,060	\$ 212,445	\$ (15,954)	\$ 238,938
Covered Payroll	\$ 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	\$ 9,909,886
Contributions as a Percentage of Covered Payroll	48.58%	56.40%	58.90%	64.41%	64.65%	64.45%	66.12%	72.24%	75.88%	72.11%

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 21 years; the asset valuation was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, inflation of 2.50%, and projected salary increases varying by service.

(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 Nine Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	\$ 1,309,991
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	8,447,953
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	277,293
Changes of Assumptions	225,465	(338,253)	(3,240,295)	2,713,356	-	(461,642)	-	-	(148,414)
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)	(8,006,452)
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	1,880,371
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	119,848,882
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	\$ 121,729,253
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	\$ 898,708
Contributions - Member	717,309	665,417	665,845	626,199	634,843	651,014	712,156	754,480	812,348
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)	13,683,719
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)	(8,006,452)
Other (Net Transfer)	(106,040)	(93,500)	(79,418)	(86,552)	(97,899)	(419,821)	(145,242)	333,851	(72,714)
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)	7,315,609
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	110,354,432
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	\$ 117,670,041
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	\$ 4,059,212
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%	96.67%
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	\$ 14,781,382
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%	27.46%

In 2023, there were changes in assumptions related to mortality rates.

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,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service Cost	\$ 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	\$ 2,295,646
Interest	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	16,105,325
Differences Between Expected and Actual Experience	-	-	-	-	-	8,727,737	691,691	637,984	3,777,119	6,687,345
Changes of Assumptions	-	-	-	-	-	15,674,295	3,767,165	201,143	-	(3,999,404)
Changes of Benefit Terms	(678,659)	(1,494,924)	3,003,408	(1,881,003)	-	-	-	-	-	-
Benefit Payments	(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)	(11,967,544)
Net Change in Total Pension Liability	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	9,121,368
Total Pension Liability - Beginning	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
TOTAL PENSION LIABILITY - ENDING	\$ 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	\$ 238,746,192
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 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	\$ 6,841,424
Contributions - Member	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	1,294,548
Net Investment Income	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	12,195,140
Benefit Payments	(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)	(11,967,544)
Administrative Expense	(264,895)	(351,980)	(415,135)	(238,726)	(95,556)	(77,992)	(98,188)	(152,444)	(143,599)	(177,992)
Prior Period Adjustment	-	-	-	-	-	-	-	-	(14,493)	-
Net Change in Plan Fiduciary Net Position	(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	8,185,576
Plan Fiduciary Net Position - Beginning	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
PLAN FIDUCIARY NET POSITION - ENDING	\$ 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	\$ 141,945,080
EMPLOYER'S NET PENSION LIABILITY	\$ 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	\$ 96,801,112
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.05%	65.24%	68.46%	61.89%	69.40%	63.85%	66.93%	55.67%	58.25%	59.45%
Covered Payroll	\$ 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	\$ 12,407,754
Employer's Net Pension Liability as a Percentage of Covered Payroll	435.13%	436.20%	405.15%	486.63%	404.91%	588.20%	570.19%	743.03%	777.61%	780.17%

In 2024, there were changes in assumptions related to the discount rate and cost of living adjustments.

(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,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service Cost	\$ 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	\$ 2,742,096
Interest	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	12,458,505
Differences Between Expected and Actual Experience	-	-	-	-	-	996,006	2,147,881	(1,627,772)	(1,428,500)	(1,828,667)
Changes of Assumptions	-	-	-	-	-	16,788,074	2,799,953	(268,754)	-	(12,163,301)
Changes of Benefit Terms	2,865,795	147,773	(1,483,822)	816,311	-	-	-	-	-	-
Benefit Payments	(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)	(10,028,729)
Net Change in Total Pension Liability	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	(8,820,096)
Total Pension Liability - Beginning	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
TOTAL PENSION LIABILITY - ENDING	\$ 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	\$ 181,424,677
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 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	\$ 7,145,587
Contributions - Member	847,728	833,972	854,500	905,768	885,836	848,059	844,332	848,375	1,032,942	957,005
Net Investment Income	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	10,157,745
Benefit Payments	(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)	(10,028,729)
Administrative Expense	(264,992)	(319,375)	(214,760)	(81,141)	(68,000)	(66,111)	(65,655)	(42,561)	(99,027)	(63,327)
Prior Period Adjustment	-	-	-	-	-	-	-	-	(7,900)	-
Net Change in Plan Fiduciary Net Position	(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	8,168,281
Plan Fiduciary Net Position - Beginning	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
PLAN FIDUCIARY NET POSITION - ENDING	\$ 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	\$ 106,122,799
EMPLOYER'S NET PENSION LIABILITY	\$ 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	\$ 75,301,878
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	51.24%	51.98%	55.73%	50.55%	56.50%	55.08%	56.69%	46.55%	51.49%	58.49%
Covered Payroll	\$ 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	\$ 9,909,886
Employer's Net Pension Liability as a Percentage of Covered Payroll	749.17%	749.86%	719.83%	834.22%	754.63%	829.75%	846.00%	1,082.72%	981.37%	759.87%

In 2024, there were changes in assumptions related to the discount rate and cost of living adjustments.

(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 Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY							
Service Cost	\$ 350,092	\$ 318,843	\$ 669,364	\$ 784,346	\$ 834,207	\$ 601,288	\$ 603,756
Interest	330,246	365,180	279,000	289,912	286,915	417,305	402,443
Differences Between Expected and Actual Experience	-	-	2,708,339	-	(829,734)	-	(2,034,288)
Changes of Assumptions	(518,742)	1,138,041	703,902	80,308	(1,920,805)	909,770	(792,681)
Benefit Payments	(788,548)	(860,710)	(930,853)	(1,034,184)	(868,120)	(830,356)	(775,986)
Net Change in Total OPEB Liability	(626,952)	961,354	3,429,752	120,382	(2,497,537)	1,098,007	(2,596,756)
Total OPEB Liability - Beginning	9,640,997	9,014,045	9,975,399	13,405,151	13,525,533	11,027,996	12,126,003
TOTAL OPEB LIABILITY - ENDING	\$ 9,014,045	\$ 9,975,399	\$ 13,405,151	\$ 13,525,533	\$ 11,027,996	\$ 12,126,003	\$ 9,529,247
Covered-Employee Payroll	\$ 34,029,625	\$ 34,261,677	\$ 34,776,960	\$ 34,744,460	\$ 36,134,232	\$ 36,513,818	\$ 37,099,022
Employer's Total OPEB Liability as a Percentage of Covered-Employee Payroll	26.49%	29.12%	38.55%	38.93%	30.52%	33.21%	25.69%

In 2023 and 2024, 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 Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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%	9.30%

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
FIREFIGHTERS' PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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%	10.11%

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2024

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.
- 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.

CITY OF DECATUR, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

2. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following funds had actual expenditures in excess of its budget during the year ended December 31, 2024:

Fund	Excess
Building Fund	\$ 6,808
DCDF Fund	682
Community Revitalization Fund	204,343

**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, 2024

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 12,131,086	\$ 3,341,031	\$ 1,283,865	\$ 16,755,982
Receivables				
Property Taxes, Net of Allowance	907,626	-	827,862	1,735,488
Illinois Municipal Sales Tax	82,725	-	-	82,725
Other Taxes	233,707	-	-	233,707
Due from Other Governments	3,540,231	-	-	3,540,231
Accounts Receivable	337,664	30,036	-	367,700
Notes Receivable	65,376	-	-	65,376
Other Receivables	-	-	-	-
Total Assets	17,298,415	3,371,067	2,111,727	22,781,209
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	\$ 17,298,415	\$ 3,371,067	\$ 2,111,727	\$ 22,781,209

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 1,718,649	\$ 123,129	\$ -	\$ 1,841,778
Contracts Payable	166,570	233,090	-	399,660
Other Accrued Liabilities	603,108	-	-	603,108
Due to Other Funds	1,677,000	481,816	-	2,158,816
Total Liabilities	4,165,327	838,035	-	5,003,362
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	907,628	-	827,862	1,735,490
Unavailable Revenue - Intergovernmental	1,946,210	30,036	-	1,976,246
Total Deferred Inflows of Resources	2,853,838	30,036	827,862	3,711,736
Total Liabilities and Deferred Inflows of Resources	7,019,165	868,071	827,862	8,715,098
FUND BALANCES				
Restricted				
Transportation and Highway	8,152,228	2,095,992	-	10,248,220
Culture	63,169	-	-	63,169
Economic Development	2,295,695	-	-	2,295,695
Public Safety	1,177,764	-	-	1,177,764
Education	47,834	-	-	47,834
Debt Service	-	-	1,283,865	1,283,865
Assigned				
Public Safety	-	407,004	-	407,004
Unassigned (Deficit)	(1,457,440)	-	-	(1,457,440)
Total Fund Balances	10,279,250	2,502,996	1,283,865	14,066,111
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 17,298,415	\$ 3,371,067	\$ 2,111,727	\$ 22,781,209

(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, 2024

	Special Revenue	Capital Projects	Debt Service	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 2,181,362	\$ -	\$ 578,516	\$ 2,759,878
Intergovernmental	13,041,340	-	-	13,041,340
Fines and Fees	161,204	800,000	-	961,204
Investment Income	442,378	204,298	21,403	668,079
Other Revenue	1,782,206	-	-	1,782,206
 Total Revenues	 17,608,490	 1,004,298	 599,919	 19,212,707
EXPENDITURES				
Current				
General Government	3,510,742	-	-	3,510,742
Economic Development	12,077,869	-	-	12,077,869
Public Safety	407,594	150,994	-	558,588
Culture	100,677	-	-	100,677
Public Works	6,400,599	6,468,784	-	12,869,383
Education	60,644	-	-	60,644
Debt Service				
Principal	1,621,490	1,237,011	2,162,500	5,021,001
Interest and Other Charges	135,763	171,079	553,054	859,896
 Total Expenditures	 24,315,378	 8,027,868	 2,715,554	 35,058,800
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (6,706,888)	 (7,023,570)	 (2,115,635)	 (15,846,093)
OTHER FINANCING SOURCES (USES)				
Transfers In	350,334	3,473,111	2,118,824	5,942,269
Transfers (Out)	(338,202)	(300,000)	-	(638,202)
Lease Issuance	-	52,865	-	52,865
Sale of Capital Assets	16,800	98,293	-	115,093
 Total Other Financing Sources (Uses)	 28,932	 3,324,269	 2,118,824	 5,472,025
 NET CHANGE IN FUND BALANCES	 (6,677,956)	 (3,699,301)	 3,189	 (10,374,068)
 FUND BALANCES, JANUARY 1	 12,921,398	 6,202,297	 1,280,676	 20,404,371
Error Correction	4,035,808	-	-	4,035,808
 FUND BALANCES, JANUARY 1, RESTATED	 16,957,206	 6,202,297	 1,280,676	 24,440,179
 FUND BALANCES, DECEMBER 31	 \$ 10,279,250	 \$ 2,502,996	 \$ 1,283,865	 \$ 14,066,111

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2024

	Community Grants	HOME	CDBG	DUATS
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 188	\$ 44,107	\$ -	\$ 17,447
Receivables				
Property Taxes, Net of Allowance	-	-	-	-
Illinois Municipal Sales Tax	-	-	-	-
Other Taxes	-	-	-	-
Due from Other Governments	-	240,297	245,384	138,678
Accounts Receivable	-	-	-	-
Notes Receivable	-	30,054	2,763	-
Other Receivables	-	-	-	-
	<u>188</u>	<u>314,458</u>	<u>248,147</u>	<u>156,125</u>
Total Assets				
	<u>188</u>	<u>314,458</u>	<u>248,147</u>	<u>156,125</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>\$ 188</u>	<u>\$ 314,458</u>	<u>\$ 248,147</u>	<u>\$ 156,125</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 75,000	\$ 238,380	\$ 3,320	\$ 64,131
Contracts Payable	-	-	-	-
Other Accrued Liabilities	-	-	221,745	-
Due to Other Funds	77,000	-	-	-
	<u>152,000</u>	<u>238,380</u>	<u>225,065</u>	<u>64,131</u>
Total Liabilities				
	<u>152,000</u>	<u>238,380</u>	<u>225,065</u>	<u>64,131</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	-	-	-	-
Unavailable Revenue - Intergovernmental	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources				
	<u>152,000</u>	<u>238,380</u>	<u>225,065</u>	<u>64,131</u>
FUND BALANCES				
Restricted				
Transportation and Highway	-	-	-	-
Culture	-	-	-	-
Economic Development	-	76,078	23,082	91,994
Public Safety	-	-	-	-
Education	-	-	-	-
Unassigned (Deficit)	(151,812)	-	-	-
	<u>(151,812)</u>	<u>76,078</u>	<u>23,082</u>	<u>91,994</u>
Total Fund Balances (Deficit)				
	<u>(151,812)</u>	<u>76,078</u>	<u>23,082</u>	<u>91,994</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	<u>\$ 188</u>	<u>\$ 314,458</u>	<u>\$ 248,147</u>	<u>\$ 156,125</u>

State Drug Enforcement	Federal Drug Enforcement	Municipal Band	Foreign Fire Tax	PEG	Local Streets and Roads	Motor Fuel Tax
\$ 423,992	\$ 390,190	\$ 63,169	\$ 384,259	\$ 47,834	\$ 2,875,086	\$ 4,889,862
-	-	67,620	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	195,977	37,730
-	-	-	-	-	-	1,838,435
-	-	-	-	-	-	5,688
-	-	-	-	-	-	-
-	-	-	-	-	-	-
423,992	390,190	130,789	384,259	47,834	3,071,063	6,771,715
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 423,992	\$ 390,190	\$ 130,789	\$ 384,259	\$ 47,834	\$ 3,071,063	\$ 6,771,715
\$ -	\$ -	\$ -	\$ 2,373	\$ -	\$ -	\$ 58,764
-	-	-	-	-	-	166,570
217,228	-	-	-	-	-	-
-	-	-	-	-	-	-
217,228	-	-	2,373	-	-	225,334
-	-	67,620	-	-	-	-
-	-	-	-	-	-	1,465,216
-	-	67,620	-	-	-	1,465,216
217,228	-	67,620	2,373	-	-	1,690,550
-	-	-	-	-	3,071,063	5,081,165
-	-	63,169	-	-	-	-
-	-	-	-	-	-	-
206,764	390,190	-	381,886	-	-	-
-	-	-	-	47,834	-	-
-	-	-	-	-	-	-
206,764	390,190	63,169	381,886	47,834	3,071,063	5,081,165
\$ 423,992	\$ 390,190	\$ 130,789	\$ 384,259	\$ 47,834	\$ 3,071,063	\$ 6,771,715

(This statement is continued on the following pages.)

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2024

	DCDF	Community Revitalization	Grant
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Investments	\$ -	\$ 760	\$ 783
Receivables			
Property Taxes, Net of Allowance	-	-	-
Illinois Municipal Sales Tax	-	-	-
Other Taxes	-	-	-
Due from Other Governments	-	-	1,077,437
Accounts Receivable	-	331,976	-
Notes Receivable	-	32,559	-
Other Receivables	-	-	-
Total Assets	-	365,295	1,078,220
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Outflows of Resources	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ 365,295	\$ 1,078,220
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ -	\$ 89,534	\$ 724,850
Contracts Payable	-	-	-
Other Accrued Liabilities	-	-	-
Due to Other Funds	-	1,235,000	137,000
Total Liabilities	-	1,324,534	861,850
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	-	-	-
Unavailable Revenue - Intergovernmental	-	51	453,237
Total Deferred Inflows of Resources	-	51	453,237
Total Liabilities and Deferred Inflows of Resources	-	1,324,585	1,315,087
FUND BALANCES			
Restricted			
Transportation and Highway	-	-	-
Culture	-	-	-
Economic Development	-	-	-
Public Safety	-	-	-
Education	-	-	-
Unassigned (Deficit)	-	(959,290)	(236,867)
Total Fund Balances (Deficit)	-	(959,290)	(236,867)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ 365,295	\$ 1,078,220

Tax Increment Financing	Public Safety	Total
\$ 2,622,904	\$ 370,505	\$ 12,131,086
840,006	-	907,626
82,725	-	82,725
-	-	233,707
-	-	3,540,231
-	-	337,664
-	-	65,376
-	-	-
3,545,635	370,505	17,298,415
-	-	-
-	-	-
\$ 3,545,635	\$ 370,505	\$ 17,298,415

\$ 454,851	\$ 7,446	\$ 1,718,649
-	-	166,570
-	164,135	603,108
228,000	-	1,677,000
682,851	171,581	4,165,327
840,008	-	907,628
27,706	-	1,946,210
867,714	-	2,853,838
1,550,565	171,581	7,019,165
-	-	8,152,228
-	-	63,169
2,104,541	-	2,295,695
-	198,924	1,177,764
-	-	47,834
(109,471)	-	(1,457,440)
1,995,070	198,924	10,279,250
\$ 3,545,635	\$ 370,505	\$ 17,298,415

(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, 2024

	Community Grants	HOME	CDBG	DUATS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	36,997	535,518	1,348,267	318,185
Fines and Fees	-	-	-	-
Investment Income	-	4,568	-	2,755
Other	-	-	2,800	-
Total Revenues	<u>36,997</u>	<u>540,086</u>	<u>1,351,067</u>	<u>320,940</u>
EXPENDITURES				
Current				
General Government	-	-	-	-
Economic Development	187,251	684,094	1,365,533	374,287
Public Safety	-	-	-	-
Culture	-	-	-	-
Public Works	-	-	-	-
Education	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>187,251</u>	<u>684,094</u>	<u>1,365,533</u>	<u>374,287</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(150,254)</u>	<u>(144,008)</u>	<u>(14,466)</u>	<u>(53,347)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	(3,392)	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(3,392)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(150,254)</u>	<u>(144,008)</u>	<u>(17,858)</u>	<u>(53,347)</u>
FUND BALANCES (DEFICIT), JANUARY 1	(1,558)	220,086	40,940	145,341
Error Correction	-	-	-	-
FUND BALANCES (DEFICIT), JANUARY 1, RESTATED	<u>(1,558)</u>	<u>220,086</u>	<u>40,940</u>	<u>145,341</u>
FUND BALANCES (DEFICIT), DECEMBER 31	<u><u>\$ (151,812)</u></u>	<u><u>\$ 76,078</u></u>	<u><u>\$ 23,082</u></u>	<u><u>\$ 91,994</u></u>

State Drug Enforcement	Federal Drug Enforcement	Municipal Band	Foreign Fire Tax	PEG	Local Streets and Roads	Motor Fuel Tax
\$ -	\$ -	\$ 69,027	\$ -	\$ -	\$ -	\$ -
-	-	-	235,111	-	1,740,940	4,834,238
109,475	-	-	-	-	-	-
1,469	-	2,244	5,381	1,760	91,840	206,727
7,758	37,757	1,416	1,913	44,613	-	6,921
118,702	37,757	72,687	242,405	46,373	1,832,780	5,047,886
-	-	-	-	-	-	-
-	-	-	-	-	-	-
161,840	36,914	-	117,363	-	-	-
-	-	100,677	-	-	-	-
-	-	-	-	-	541,086	5,859,513
-	-	-	-	60,644	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
161,840	36,914	100,677	117,363	60,644	541,086	5,859,513
(43,138)	843	(27,990)	125,042	(14,271)	1,291,694	(811,627)
-	-	12,132	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,132	-	-	-	-
(43,138)	843	(15,858)	125,042	(14,271)	1,291,694	(811,627)
249,902	389,347	79,027	256,844	62,105	1,139,731	5,704,334
-	-	-	-	-	639,638	188,458
249,902	389,347	79,027	256,844	62,105	1,779,369	5,892,792
\$ 206,764	\$ 390,190	\$ 63,169	\$ 381,886	\$ 47,834	\$ 3,071,063	\$ 5,081,165

(This statement is continued on the following pages.)

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, 2024

	DCDF	Community Revitalization	Grant
REVENUES			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	669,220	3,168,864
Fines and Fees	-	-	-
Investment Income	658	11,680	352
Other	4,106	1,401,451	-
Total Revenues	4,764	2,082,351	3,169,216
EXPENDITURES			
Current			
General Government	-	27,412	3,483,330
Economic Development	682	8,509,755	-
Public Safety	-	-	-
Culture	-	-	-
Public Works	-	-	-
Education	-	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	682	8,537,167	3,483,330
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	4,082	(6,454,816)	(314,114)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	338,202	-
Transfers (Out)	(334,810)	-	-
Sale of Capital Assets	-	16,800	-
Total Other Financing Sources (Uses)	(334,810)	355,002	-
NET CHANGE IN FUND BALANCES			
	(330,728)	(6,099,814)	(314,114)
FUND BALANCES (DEFICIT), JANUARY 1			
	330,728	1,932,812	77,247
Prior Period Adjustment	-	3,207,712	-
FUND BALANCES (DEFICIT), JANUARY 1, RESTATED	330,728	5,140,524	77,247
FUND BALANCES (DEFICIT), DECEMBER 31	\$ -	\$ (959,290)	\$ (236,867)

Tax Increment Financing	Public Safety	Total
\$ 2,112,335	\$ -	\$ 2,181,362
154,000	-	13,041,340
-	51,729	161,204
100,192	12,752	442,378
237,016	36,455	1,782,206
2,603,543	100,936	17,608,490
-	-	3,510,742
956,267	-	12,077,869
-	91,477	407,594
-	-	100,677
-	-	6,400,599
-	-	60,644
1,621,490	-	1,621,490
135,763	-	135,763
2,713,520	91,477	24,315,378
(109,977)	9,459	(6,706,888)
-	-	350,334
-	-	(338,202)
-	-	16,800
-	-	28,932
(109,977)	9,459	(6,677,956)
2,105,047	189,465	12,921,398
-	-	4,035,808
2,105,047	189,465	16,957,206
\$ 1,995,070	\$ 198,924	\$ 10,279,250

(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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 737,000	\$ 737,000	\$ 36,997	\$ (700,003)
Total Revenues	737,000	737,000	36,997	(700,003)
EXPENDITURES				
Current				
Economic Development	705,800	705,800	112,251	(593,549)
Total Expenditures	705,800	705,800	112,251	(593,549)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 31,200</u>	<u>\$ 31,200</u>	(75,254)	<u>\$ (106,454)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			(75,000)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(150,254)	
FUND BALANCE (DEFICIT), JANUARY 1			(1,558)	
FUND BALANCE (DEFICIT), DECEMBER 31			<u>\$ (151,812)</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 2,595,645	\$ 2,595,645	\$ 295,440	\$ (2,300,205)
Investment Income	-	-	4,162	4,162
Other	8,000	8,000	3,967	(4,033)
Total Revenues	2,603,645	2,603,645	303,569	(2,300,076)
EXPENDITURES				
Current				
Economic Development	2,539,416	2,539,416	463,609	(2,075,807)
Total Expenditures	2,539,416	2,539,416	463,609	(2,075,807)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 64,229</u>	<u>\$ 64,229</u>	(160,040)	<u>\$ (224,269)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Due From Other Governments			240,078	
Other Receivables			14,333	
Accounts Payable			(238,379)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(144,008)	
FUND BALANCE, JANUARY 1			220,086	
FUND BALANCE, DECEMBER 31			<u>\$ 76,078</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 4,526,030	\$ 4,526,030	\$ 1,280,654	\$ (3,245,376)
Other	-	-	3,551	3,551
Total Revenues	4,526,030	4,526,030	1,284,205	(3,241,825)
EXPENDITURES				
Current				
Economic Development	4,623,718	4,623,718	1,519,619	(3,104,099)
Total Expenditures	4,623,718	4,623,718	1,519,619	(3,104,099)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(97,688)	(97,688)	(235,414)	(137,726)
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	-	-	(3,392)	(3,392)
Total Other Financing Sources (Uses)	-	-	(3,392)	(3,392)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (97,688)</u>	<u>\$ (97,688)</u>	(238,806)	<u>\$ (141,118)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Notes Receivable			(737)	
Due From Other Governments			67,614	
Accounts Payable			154,071	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(17,858)	
FUND BALANCE, JANUARY 1			40,940	
FUND BALANCE, DECEMBER 31			<u>\$ 23,082</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 425,000	\$ 425,000	\$ 287,039	\$ (137,961)
Investment Income	750	750	2,755	2,005
Total Revenues	425,750	425,750	289,794	(135,956)
EXPENDITURES				
Current				
Economic Development	435,780	435,780	313,317	(122,463)
Total Expenditures	435,780	435,780	313,317	(122,463)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (10,030)</u>	<u>\$ (10,030)</u>	(23,523)	<u>\$ (13,493)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Due From Other Governments			31,146	
Accounts Payable			<u>(60,970)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(53,347)	
FUND BALANCE, JANUARY 1			<u>145,341</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 91,994</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 92,000	\$ 92,000	\$ 109,475	\$ 17,475
Investment Income	700	700	1,469	769
Other	6,000	6,000	7,758	1,758
Total Revenues	98,700	98,700	118,702	20,002
EXPENDITURES				
Current				
Public Safety	95,000	165,000	161,840	(3,160)
Total Expenditures	95,000	165,000	161,840	(3,160)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	3,700	(66,300)	(43,138)	23,162
OTHER FINANCING SOURCES (USES)				
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>\$ 8,700</u>	<u>\$ (61,300)</u>	(43,138)	<u>\$ 18,162</u>
ADJUSTMENTS TO GAAP BASIS			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(43,138)	
FUND BALANCE, JANUARY 1			249,902	
FUND BALANCE, DECEMBER 31			<u>\$ 206,764</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Other	76,000	76,000	37,757	(38,243)
Total Revenues	86,000	86,000	37,757	(48,243)
EXPENDITURES				
Current				
Public Safety	85,000	85,000	36,914	(48,086)
Total Expenditures	85,000	85,000	36,914	(48,086)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 1,000</u>	<u>\$ 1,000</u>	843	<u>\$ (157)</u>
ADJUSTMENTS TO GAAP BASIS			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			843	
FUND BALANCE, JANUARY 1			389,347	
FUND BALANCE, DECEMBER 31			<u>\$ 390,190</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 70,000	\$ 70,000	\$ 69,027	\$ (973)
Investment Income	760	760	2,244	1,484
Other	2,000	2,000	1,416	(584)
Total Revenues	72,760	72,760	72,687	(73)
EXPENDITURES				
Current				
Culture	93,001	113,001	100,677	(12,324)
Total Expenditures	93,001	113,001	100,677	(12,324)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(20,241)	(40,241)	(27,990)	12,251
OTHER FINANCING SOURCES (USES)				
Transfers In	12,132	12,132	12,132	-
Total Other Financing Sources (Uses)	12,132	12,132	12,132	-
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (8,109)</u>	<u>\$ (28,109)</u>	(15,858)	<u>\$ 12,251</u>
ADJUSTMENTS TO GAAP BASIS			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(15,858)	
FUND BALANCE, JANUARY 1			79,027	
FUND BALANCE, DECEMBER 31			<u>\$ 63,169</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 196,580	\$ 196,580	\$ 235,111	\$ 38,531
Investment Income	2,800	2,800	5,381	2,581
Other	500	500	1,913	1,413
Total Revenues	199,880	199,880	242,405	42,525
EXPENDITURES				
Current				
Public Safety	198,880	198,880	119,666	(79,214)
Total Expenditures	198,880	198,880	119,666	(79,214)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 1,000</u>	<u>\$ 1,000</u>	122,739	<u>\$ 121,739</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			2,303	
NET CHANGE IN FUND BALANCE - GAAP BASIS			125,042	
FUND BALANCE, JANUARY 1			256,844	
FUND BALANCE, DECEMBER 31			<u>\$ 381,886</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ 1,300	\$ 1,300	\$ 1,760	\$ 460
Other	60,000	60,000	44,613	(15,387)
Total Revenues	61,300	61,300	46,373	(14,927)
EXPENDITURES				
Current				
Education	60,660	60,660	60,644	(16)
Total Expenditures	60,660	60,660	60,644	(16)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 640</u>	<u>\$ 640</u>	(14,271)	<u>\$ (14,911)</u>
ADJUSTMENTS TO GAAP BASIS			<u>-</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(14,271)	
FUND BALANCE, JANUARY 1			<u>62,105</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 47,834</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
LOCAL STREETS AND ROADS FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 1,834,000	\$ 1,834,000	\$ 1,690,817	\$ (143,183)
Investment Income	8,500	8,500	91,838	83,338
Total Revenues	1,842,500	1,842,500	1,782,655	(59,845)
EXPENDITURES				
Current				
Public Works	2,235,529	2,235,529	671,595	(1,563,934)
Total Expenditures	2,235,529	2,235,529	671,595	(1,563,934)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (393,029)</u>	<u>\$ (393,029)</u>	1,111,060	<u>\$ 1,504,089</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Other Taxes Receivable			50,123	
Accounts Payable			130,511	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>1,291,694</u>	
FUND BALANCE, JANUARY 1			1,139,731	
Error Correction			639,638	
FUND BALANCE, JANUARY 1, RESTATED			<u>1,779,369</u>	
FUND BALANCE, DECEMBER 31			<u><u>\$ 3,071,063</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 14,363,845	\$ 14,363,845	\$ 4,765,932	\$ (9,597,913)
Investment Income	162,500	162,500	206,727	44,227
Other	16,000	16,000	6,921	(9,079)
Total Revenues	14,542,345	14,542,345	4,979,580	(9,562,765)
EXPENDITURES				
Current				
Public Works	18,358,871	18,358,871	5,998,404	(12,360,467)
Total Expenditures	18,358,871	18,358,871	5,998,404	(12,360,467)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (3,816,526)</u>	<u>\$ (3,816,526)</u>	(1,018,824)	<u>\$ 2,797,702</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Due From Other Governments			586,566	
Other Taxes Receivable			(73,236)	
Accounts Payable			305,464	
Contracts Payable			(166,571)	
Unavailable Revenue - Intergovernmental			(445,026)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>(811,627)</u>	
FUND BALANCE, JANUARY 1			5,704,334	
Error Correction			<u>188,458</u>	
FUND BALANCE, JANUARY 1, RESTATED			<u>5,892,792</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 5,081,165</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ -	\$ -	\$ 658	\$ 658
Other	-	-	4,106	4,106
Total Revenues	-	-	4,764	4,764
EXPENDITURES				
Current				
Economic Development	-	-	682	682
Total Expenditures	-	-	682	682
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	-	-	4,082	4,082
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(172,045)	(178,045)	(176,758)	1,287
Total Other Financing Sources (Uses)	(172,045)	(178,045)	(176,758)	1,287
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (172,045)</u>	<u>\$ (178,045)</u>	(172,676)	<u>\$ 5,369</u>
ADJUSTMENTS TO GAAP BASIS				
Change in Notes Receivable			(158,052)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(330,728)	
FUND BALANCE, JANUARY 1			330,728	
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
COMMUNITY REVITALIZATION FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 320,000	\$ 320,000	\$ 319,297	\$ (703)
Investment Income	100,000	100,000	6,340	(93,660)
Other	700,000	700,000	1,561,360	861,360
Total Revenues	1,120,000	1,120,000	1,886,997	766,997
EXPENDITURES				
Current				
General Government	50,000	50,000	25,959	(24,041)
Economic Development	7,010,000	8,610,000	8,838,384	228,384
Total Expenditures	7,060,000	8,660,000	8,864,343	204,343
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(5,940,000)	(7,540,000)	(6,977,346)	562,654
OTHER FINANCING SOURCES (USES)				
Transfers In	165,000	165,000	180,150	15,150
Transfers (Out)	(225,000)	(225,000)	-	225,000
Sale of Capital Assets	25,000	25,000	16,800	(8,200)
Total Other Financing Sources (Uses)	(35,000)	(35,000)	196,950	231,950
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (5,975,000)</u>	<u>\$ (7,575,000)</u>	(6,780,396)	<u>\$ 794,604</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			311,161	
Notes Receivable			32,559	
Accounts Payable			316,098	
Unavailable Revenue - Intergovernmental			20,764	
NET CHANGE IN FUND BALANCE - GAAP BASIS			<u>(6,099,814)</u>	
FUND BALANCE, JANUARY 1			1,932,812	
Error Correction			<u>3,207,712</u>	
FUND BALANCE, JANUARY 1, RESTATED			<u>5,140,524</u>	
FUND BALANCE (DEFICIT), DECEMBER 31			<u>\$ (959,290)</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
GRANT FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 5,350,000	\$ 5,350,000	\$ 2,882,450	\$ (2,467,550)
Investment Income	3,300	3,300	353	(2,947)
Total Revenues	5,353,300	5,353,300	2,882,803	(2,470,497)
EXPENDITURES				
Current				
General Government	5,212,000	5,212,000	3,113,915	(2,098,085)
Total Expenditures	5,212,000	5,212,000	3,113,915	(2,098,085)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ 141,300</u>	<u>\$ 141,300</u>	(231,112)	<u>\$ (372,412)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Due From Other Governments			273,068	
Accounts Payable			(369,415)	
Unavailable Revenue - Intergovernmental			13,345	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(314,114)	
FUND BALANCE, JANUARY 1			77,247	
FUND BALANCE (DEFICIT), DECEMBER 31			<u>\$ (236,867)</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
None	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Current				
Economic Development	437,000	437,000	-	(437,000)
Total Expenditures	437,000	437,000	-	(437,000)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (437,000)</u>	<u>\$ (437,000)</u>	-	<u>\$ 437,000</u>
ADJUSTMENTS TO GAAP BASIS			-	
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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 2,128,772	\$ 2,128,772	\$ 2,112,467	\$ (16,305)
Intergovernmental	151,000	151,000	154,000	3,000
Investment Income	44,300	44,300	98,677	54,377
Total Revenues	2,324,072	2,324,072	2,365,144	41,072
EXPENDITURES				
Current				
Economic Development	1,755,103	1,790,103	849,322	(940,781)
Debt Service				
Principal Retirement	940,000	1,490,000	1,621,490	131,490
Interest and Fiscal Charges	127,000	277,000	135,763	(141,237)
Total Expenditures	2,822,103	3,557,103	2,606,575	(950,528)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (498,031)</u>	<u>\$ (1,233,031)</u>	(241,431)	<u>\$ 991,600</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Property Taxes Receivable			(1,449,112)	
Other Receivables			(18,507)	
Accounts Payable			150,093	
Unavailable Revenue - Property Taxes			<u>1,448,980</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(109,977)	
FUND BALANCE, JANUARY 1			<u>2,105,047</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 1,995,070</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
PUBLIC SAFETY FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ 99,500	\$ 99,500	\$ 51,729	\$ (47,771)
Investment Income	3,550	3,550	12,752	9,202
Other	5,600	5,600	36,455	30,855
Total Revenues	108,650	108,650	100,936	(7,714)
EXPENDITURES				
Current				
Public Safety	116,000	116,000	84,030	(31,970)
Total Expenditures	116,000	116,000	84,030	(31,970)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(7,350)	(7,350)	16,906	24,256
OTHER FINANCING SOURCES (USES)				
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	\$ (4,850)	\$ (4,850)	16,906	\$ 21,756
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			(7,447)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			9,459	
FUND BALANCE, JANUARY 1			189,465	
FUND BALANCE, DECEMBER 31			\$ 198,924	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2024

	Capital Projects	2018 Project	Equipment Replacement	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Investments	\$ 2,867,802	\$ -	\$ 473,229	\$ 3,341,031
Receivables				
Accounts	30,036	-	-	30,036
Total Assets	2,897,838	-	473,229	3,371,067
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,897,838	\$ -	\$ 473,229	\$ 3,371,067
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 56,904	\$ -	\$ 66,225	\$ 123,129
Contracts Payable	233,090	-	-	233,090
Due to Other Funds	481,816	-	-	481,816
Total Liabilities	771,810	-	66,225	838,035
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	801,846	-	66,225	868,071
FUND BALANCES				
Restricted				
Transportation and Highway	2,095,992	-	-	2,095,992
Assigned				
Public Safety	-	-	407,004	407,004
Total Fund Balances	2,095,992	-	407,004	2,502,996
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,897,838	\$ -	\$ 473,229	\$ 3,371,067

(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, 2024

	Capital Projects	2018 Project	Equipment Replacement	Total
REVENUES				
Fines and Fees	\$ -	\$ -	\$ 800,000	\$ 800,000
Investment Income	159,671	-	44,627	204,298
Total Revenues	159,671	-	844,627	1,004,298
EXPENDITURES				
Current				
Public Safety	-	150,994	-	150,994
Public Works	2,511,849	-	3,956,935	6,468,784
Debt Services				
Principal Retirement	550,000	-	687,011	1,237,011
Interest and Fiscal Charges	124,519	-	46,560	171,079
Total Expenditures	3,186,368	150,994	4,690,506	8,027,868
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,026,697)	(150,994)	(3,845,879)	(7,023,570)
OTHER FINANCING SOURCES (USES)				
Transfers In	1,005,000	-	2,468,111	3,473,111
Transfers (Out)	(300,000)	-	-	(300,000)
Lease Issuance	-	-	52,865	52,865
Sale of Capital Assets	-	-	98,293	98,293
Total Other Financing Sources (Uses)	705,000	-	2,619,269	3,324,269
NET CHANGE IN FUND BALANCES	(2,321,697)	(150,994)	(1,226,610)	(3,699,301)
FUND BALANCES, JANUARY 1	4,417,689	150,994	1,633,614	6,202,297
FUND BALANCES, DECEMBER 31	\$ 2,095,992	\$ -	\$ 407,004	\$ 2,502,996

(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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ 175,000	\$ 175,000	\$ -	\$ (175,000)
Investment Income	5,000	5,000	159,671	154,671
Total Revenues	180,000	180,000	159,671	(20,329)
EXPENDITURES				
Current				
Public Works	5,030,000	5,030,000	2,221,855	(2,808,145)
Debt Service				
Principal Retirement	550,000	550,000	550,000	-
Interest and Fiscal Charges	124,519	124,519	124,519	-
Total Expenditures	5,704,519	5,704,519	2,896,374	(2,808,145)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(5,524,519)	(5,524,519)	(2,736,703)	2,787,816
OTHER FINANCING SOURCES (USES)				
Transfers In	1,005,000	1,005,000	1,005,000	-
Transfers (Out)	(300,000)	(300,000)	(300,000)	-
Total Other Financing Sources (Uses)	705,000	705,000	705,000	-
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (4,819,519)</u>	<u>\$ (4,819,519)</u>	(2,031,703)	<u>\$ 2,787,816</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			(56,904)	
Contracts Payable			(233,090)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(2,321,697)	
FUND BALANCE, JANUARY 1			4,417,689	
FUND BALANCE, DECEMBER 31			<u>\$ 2,095,992</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
2018 PROJECT FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Investment Income	\$ 4,400	\$ 4,400	\$ -	\$ (4,400)
Total Revenues	4,400	4,400	-	(4,400)
EXPENDITURES				
Current				
Public Safety	223,669	223,669	159,170	(64,499)
Total Expenditures	223,669	223,669	159,170	(64,499)
NET CHANGE IN FUND BALANCE - CASH BASIS	<u>\$ (19,269)</u>	<u>\$ (19,269)</u>	(159,170)	<u>\$ (139,901)</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			8,176	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(150,994)	
FUND BALANCE, JANUARY 1			150,994	
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
EQUIPMENT REPLACEMENT FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Fines and Fees	\$ -	\$ -	\$ 800,000	\$ 800,000
Investment Income	16,700	16,700	44,625	27,925
Other	12,000	12,000	-	(12,000)
Total Revenues	28,700	28,700	844,625	815,925
EXPENDITURES				
Current				
Public Works	3,137,077	4,037,077	4,027,007	(10,070)
Debt Service				
Principal Retirement	613,513	613,513	612,556	(957)
Interest and Fiscal Charges	45,209	45,209	45,140	(69)
Total Expenditures	3,795,799	4,695,799	4,684,703	(11,096)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(3,767,099)	(4,667,099)	(3,840,078)	827,021
OTHER FINANCING SOURCES (USES)				
Transfers In	2,468,111	2,468,111	2,468,111	-
Sale of Capital Assets	80,000	80,000	98,293	18,293
Total Other Financing Sources (Uses)	2,548,111	2,548,111	2,566,404	18,293
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ (1,218,988)	\$ (2,118,988)	(1,273,674)	\$ 845,314
ADJUSTMENTS TO GAAP BASIS				
Change in Accounts Payable			47,064	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(1,226,610)	
FUND BALANCE, JANUARY 1			1,633,614	
FUND BALANCE, DECEMBER 31			\$ 407,004	

(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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 587,181	\$ 587,181	\$ 578,516	\$ (8,665)
Investment Income	24,000	24,000	21,836	(2,164)
Total Revenues	611,181	611,181	600,352	(10,829)
EXPENDITURES				
Debt Service				
Principal Retirement	2,162,500	2,162,500	2,162,500	-
Interest and Fiscal Charges	554,654	554,654	553,054	(1,600)
Total Expenditures	2,717,154	2,717,154	2,715,554	(1,600)
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	(2,105,973)	(2,105,973)	(2,115,202)	(9,229)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,118,824	2,118,824	2,118,824	-
Total Other Financing Sources (Uses)	2,118,824	2,118,824	2,118,824	-
NET CHANGE IN FUND BALANCE - CASH BASIS	\$ 12,851	\$ 12,851	3,622	\$ (9,229)
ADJUSTMENTS TO GAAP BASIS				
Change in				
Property Taxes Receivable			581,896	
Accrued Interest Receivable			(433)	
Unavailable Revenue - Property Taxes			(581,896)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			3,189	
FUND BALANCE, JANUARY 1			1,280,676	
FUND BALANCE, DECEMBER 31			<u>\$ 1,283,865</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 35,626,384	\$ 35,626,384	\$ 36,148,740	\$ 522,356
Other Revenues	290,000	290,000	303,810	13,810
Total Operating Revenues	35,916,384	35,916,384	36,452,550	536,166
OPERATING EXPENSES				
Personnel Services	6,099,661	6,099,661	5,592,839	(506,822)
Contractual Services	29,967,366	36,467,366	19,165,496	(17,301,870)
Supplies	4,346,936	4,346,936	4,711,392	364,456
Other Charges	866,164	866,164	740,575	(125,589)
Total Operating Expenses	41,280,127	47,780,127	30,210,302	(17,569,825)
OPERATING INCOME (LOSS)	(5,363,743)	(11,863,743)	6,242,248	18,105,991
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	878,000	878,000	1,583,307	705,307
Intergovernmental	4,974,000	4,974,000	348,820	(4,625,180)
Principal Retirement	(9,741,578)	(9,741,578)	(8,982,588)	758,990
Interest Expense	(4,218,102)	(4,218,102)	(4,183,524)	34,578
Gain/(Loss) on Sale of Capital Assets	-	-	577	577
Total Non-Operating Revenues (Expenses)	(8,107,680)	(8,107,680)	(11,233,408)	(3,125,728)
INCOME (LOSS) BEFORE TRANSFERS	(13,471,423)	(19,971,423)	(4,991,160)	14,980,263
TRANSFERS				
Transfers In	300,000	300,000	300,000	-
Transfers (Out)	(2,218,661)	(2,218,661)	(2,218,661)	-
Total Transfers	(1,918,661)	(1,918,661)	(1,918,661)	-
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (15,390,084)</u>	<u>\$ (21,890,084)</u>	(6,909,821)	<u>\$ 14,980,263</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			1,014,141	
Other Receivables			69,410	
Accrued Interest Receivable			87,131	
Inventories			25,862	
Capital Assets			7,537,350	
Deferred Outflows			(371,119)	
Accounts Payable			(1,725,887)	
Contracts Payable			(282,126)	
Accrued Interest Payable			91,949	
Accrued Expenses			(117,016)	
Unamortized Bond Premium			561,082	
Compensated Absences			29,722	
Asset Retirement Obligation			(320,000)	
Deferred Inflows			(224,363)	
Net Pension Liability			1,125,469	
OPEB Liability			208,493	
Unearned Revenue			(64,984)	
Bonds Payable			7,136,010	
Notes Payable			1,484,897	
IEPA Loans Payable			361,681	
CHANGE IN NET POSITION - GAAP BASIS			9,717,881	
NET POSITION, JANUARY 1			63,954,047	
Change in Accounting Principle			(499,444)	
Error correction			2,320,522	
NET POSITION, JANUARY 1, RESTATED			65,775,125	
NET POSITION, DECEMBER 31			<u>\$ 75,493,006</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
SEWER FUND

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 7,607,000	\$ 7,607,000	\$ 8,189,874	\$ 582,874
Total Operating Revenues	7,607,000	7,607,000	8,189,874	582,874
OPERATING EXPENSES				
Contractual Services	8,506,993	8,506,993	4,181,271	(4,325,722)
Supplies	854,600	854,600	861,772	7,172
Total Operating Expenses	9,361,593	9,361,593	5,043,043	(4,318,550)
OPERATING INCOME (LOSS)	(1,754,593)	(1,754,593)	3,146,831	4,901,424
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	180,000	180,000	513,188	333,188
Principal Retirement	(1,078,734)	(1,078,734)	(1,078,734)	-
Interest Expense	(305,499)	(305,499)	(305,499)	-
Total Non-Operating Revenues (Expenses)	(1,204,233)	(1,204,233)	(871,045)	333,188
INCOME (LOSS) BEFORE TRANSFERS	(2,958,826)	(2,958,826)	2,275,786	5,234,612
TRANSFERS				
Transfers (Out)	(675,199)	(675,199)	(675,199)	-
Total Transfers	(675,199)	(675,199)	(675,199)	-
CHANGE IN NET POSITION - CASH BASIS	\$ (3,634,025)	\$ (3,634,025)	1,600,587	\$ 5,234,612
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			337,141	
Capital Assets			(25,137)	
Accounts Payable			(86,109)	
Contracts Payable			254,301	
Accrued Interest Payable			6,004	
IEPA Loans Payable			1,078,734	
CHANGE IN NET POSITION - GAAP BASIS			3,165,521	
NET POSITION, JANUARY 1			29,749,379	
Error correction			(61,021)	
NET POSITION, JANUARY 1, RESTATED			29,688,358	
NET POSITION, DECEMBER 31			<u>\$ 32,853,879</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
OPERATING REVENUES				
Charges for Services	\$ 567,000	\$ 567,000	\$ 436,881	\$ (130,119)
Other Revenues	59,500	59,500	59,797	297
Total Operating Revenues	626,500	626,500	496,678	(129,822)
OPERATING EXPENSES				
Personnel Services	1,154,681	1,154,681	1,128,672	(26,009)
Contractual Services	13,008,045	13,008,045	7,733,511	(5,274,534)
Supplies	16,238,400	16,238,400	6,234,504	(10,003,896)
Other Charges	31,200	31,200	30,407	(793)
Total Operating Expenses	30,432,326	30,432,326	15,127,094	(15,305,232)
OPERATING INCOME (LOSS)	(29,805,826)	(29,805,826)	(14,630,416)	15,175,410
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	150	150	285	135
Intergovernmental	33,523,642	33,523,642	10,110,461	(23,413,181)
Principal Retirement	(13,681)	(13,681)	(13,681)	-
Interest Expense	(1,399)	(1,399)	(1,399)	-
Gain (Loss) on Disposal of Capital Assets	5,000	5,000	-	(5,000)
Total Non-Operating Revenues (Expenses)	33,513,712	33,513,712	10,095,666	(23,418,046)
INCOME (LOSS) BEFORE TRANSFERS	3,707,886	3,707,886	(4,534,750)	(8,242,636)
TRANSFERS				
Transfers In	324,000	324,000	324,000	-
Total Transfers	324,000	324,000	324,000	-
CHANGE IN NET POSITION - CASH BASIS	\$ 4,031,886	\$ 4,031,886	(4,210,750)	\$ (8,242,636)
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			18,002	
Due From Other Governments			1,553,959	
Inventories			21,638	
Capital Assets			4,729,845	
Deferred Outflows			(337,250)	
Accounts Payable			21,386	
Accrued Interest Payable			100	
Accrued Expenses			(47,300)	
Compensated Absences			(36,836)	
Asset Retirement Obligation			320,000	
Unearned Revenue			(544,517)	
Notes Payable			13,681	
CHANGE IN NET POSITION - GAAP BASIS			1,501,958	
NET POSITION, JANUARY 1			8,456,415	
Change in Accounting Principle			(23,392)	
NET POSITION, JANUARY 1, RESTATED			8,433,023	
NET POSITION, DECEMBER 31			\$ 9,934,981	

(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, 2024

	Recycling	Storm Water	Fiber Optics	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 71,843	\$ 1,494,223	\$ 243,166	\$ 1,809,232
Investments	112,545	2,352,908	387,172	2,852,625
Receivables				
Accounts (Net of Allowance)	85,415	334,908	8,252	428,575
Total Current Assets	269,803	4,182,039	638,590	5,090,432
NONCURRENT ASSETS				
Capital Assets				
Nondepreciable	-	265,266	-	265,266
Depreciable and Amortized Intangible (Net of Accumulated Depreciation and Amortization)	-	3,543,608	1,606,014	5,149,622
Total Capital Assets	-	3,808,874	1,606,014	5,414,888
Total Noncurrent Assets	-	3,808,874	1,606,014	5,414,888
Total Assets	269,803	7,990,913	2,244,604	10,505,320
CURRENT LIABILITIES				
Accounts Payable	21,640	91,991	1,411	115,042
Contracts Payable	-	135	-	135
Interest Payable	-	5,052	-	5,052
Unearned Revenue	-	-	6,585	6,585
IEPA Loans Payable	-	174,102	-	174,102
Total Current Liabilities	21,640	271,280	7,996	300,916
NONCURRENT LIABILITIES				
IEPA Loans Payable	-	2,452,701	-	2,452,701
Total Noncurrent Liabilities	-	2,452,701	-	2,452,701
Total Liabilities	21,640	2,723,981	7,996	2,753,617
NET POSITION				
Net Investment in Capital Assets	-	1,182,071	1,606,014	2,788,085
Unrestricted	248,163	4,084,861	630,594	4,963,618
TOTAL NET POSITION	\$ 248,163	\$ 5,266,932	\$ 2,236,608	\$ 7,751,703

(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, 2024

	Recycling	Storm Water	Fiber Optics	Total
OPERATING REVENUES				
Charges for Services	\$ 806,071	\$ 2,221,232	\$ 69,350	\$ 3,096,653
Total Operating Revenues	806,071	2,221,232	69,350	3,096,653
OPERATING EXPENSES				
Contractual Services	740,432	1,322,428	90,395	2,153,255
Supplies	3,661	9,650	22,556	35,867
Depreciation	-	130,236	88,964	219,200
Total Operating Expenses	744,093	1,462,314	201,915	2,408,322
OPERATING INCOME (LOSS)	61,978	758,918	(132,565)	688,331
NON-OPERATING REVENUES				
Investment Income	5,374	130,196	27,769	163,339
Interest Expense	-	(47,918)	-	(47,918)
Total Non-Operating Revenues	5,374	82,278	27,769	115,421
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	67,352	841,196	(104,796)	803,752
TRANSFERS				
Transfers In	-	109,656	-	109,656
Total Transfers	-	109,656	-	109,656
CAPITAL CONTRIBUTIONS	-	111,527	-	111,527
CHANGE IN NET POSITION	67,352	1,062,379	(104,796)	1,024,935
NET POSITION, JANUARY 1	180,811	4,143,532	725,393	5,049,736
Error Correction	-	61,021	1,616,011	1,677,032
NET POSITION, JANUARY 1, RESTATED	180,811	4,204,553	2,341,404	6,726,768
NET POSITION, DECEMBER 31	\$ 248,163	\$ 5,266,932	\$ 2,236,608	\$ 7,751,703

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS**

For the Year Ended December 31, 2024

	Recycling	Storm Water	Fiber Optics	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 786,208	\$ 2,138,010	\$ 69,348	\$ 2,993,566
Payments to Suppliers	(751,559)	(1,300,299)	(114,540)	(2,166,398)
Net Cash from Operating Activities	34,649	837,711	(45,192)	827,168
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Interfund Activity	-	-	703,713	703,713
Transfers In	-	109,656	-	109,656
Net Cash from Noncapital Financing Activities	-	109,656	703,713	813,369
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Capital Assets	-	-	(192,750)	(192,750)
Principal Payment on Debt	-	(171,095)	-	(171,095)
Interest Payments and Other Charges	-	(48,217)	-	(48,217)
Net Cash from Capital and Related Financing Activities	-	(219,312)	(192,750)	(412,062)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(33,041)	(383,464)	(240,409)	(656,914)
Interest on Investments	3,170	79,478	17,804	100,452
Net Cash from Investing Activities	(29,871)	(303,986)	(222,605)	(556,462)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,778	424,069	243,166	672,013
CASH AND CASH EQUIVALENTS, JANUARY 1	67,065	1,070,154	-	1,137,219
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 71,843</u>	<u>\$ 1,494,223</u>	<u>\$ 243,166</u>	<u>\$ 1,809,232</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, 2024

	<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)	\$ 61,978	\$ 758,918	\$ (132,565)	\$ 688,331
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities				
Depreciation	-	130,236	88,964	219,200
(Increase) Decrease in				
Receivables	(19,863)	(83,222)	(6,587)	(109,672)
Accounts Payable	(7,466)	31,779	(1,589)	22,724
Unearned Revenue	-	-	6,585	6,585
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 34,649</u>	<u>\$ 837,711</u>	<u>\$ (45,192)</u>	<u>\$ 827,168</u>
CASH AND CASH EQUIVALENTS				
Cash and Cash Equivalents	<u>\$ 71,843</u>	<u>\$ 1,494,223</u>	<u>\$ 243,166</u>	<u>\$ 1,809,232</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 71,843</u>	<u>\$ 1,494,223</u>	<u>\$ 243,166</u>	<u>\$ 1,809,232</u>
NONCASH TRANSACTIONS				
Contributions of Capital Assets	\$ -	\$ 111,527	\$ -	\$ 111,527
Unrealized Gain on Investments	2,204	50,718	9,967	62,889
TOTAL NONCASH TRANSACTIONS	<u>\$ 2,204</u>	<u>\$ 162,245</u>	<u>\$ 9,967</u>	<u>\$ 174,416</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 637,000	\$ 637,000	\$ 786,208	\$ 149,208
Total Revenues	637,000	637,000	786,208	149,208
EXPENSES				
Contractual Services	771,956	771,956	747,898	(24,058)
Supplies	16,000	16,000	3,661	(12,339)
Total Expenses	787,956	787,956	751,559	(36,397)
OPERATING INCOME (LOSS)	(150,956)	(150,956)	34,649	185,605
NON-OPERATING REVENUES				
Investment Income	3,500	3,500	5,374	1,874
Total Non-Operating Revenues	3,500	3,500	5,374	1,874
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (147,456)</u>	<u>\$ (147,456)</u>	40,023	<u>\$ 187,479</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			19,863	
Accounts Payable			<u>7,466</u>	
CHANGE IN NET POSITION - GAAP BASIS			67,352	
NET POSITION, JANUARY 1			<u>180,811</u>	
NET POSITION, DECEMBER 31			<u>\$ 248,163</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 2,193,000	\$ 2,193,000	\$ 2,138,010	\$ (54,990)
Total Revenues	2,193,000	2,193,000	2,138,010	(54,990)
EXPENSES				
Contractual Services	1,848,843	1,848,843	1,290,645	(558,198)
Supplies	80,000	80,000	9,650	(70,350)
Total Expenses	1,928,843	1,928,843	1,300,295	(628,548)
OPERATING INCOME	264,157	264,157	837,715	573,558
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	43,000	43,000	130,196	87,196
Principal Retirement	(171,095)	(171,095)	(171,095)	-
Interest Expense	(48,218)	(48,218)	(48,218)	-
Total Non-Operating Revenues (Expenses)	(176,313)	(176,313)	(89,117)	87,196
INCOME BEFORE TRANSFERS	87,844	87,844	748,598	660,754
TRANSFERS				
Transfers In	109,656	109,656	109,656	-
Total Transfers	109,656	109,656	109,656	-
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 197,500</u>	<u>\$ 197,500</u>	858,254	<u>\$ 660,754</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			83,222	
Capital Assets			(18,709)	
Accounts Payable			(31,782)	
Accrued Interest Payable			299	
IEPA Loans Payable			171,095	
CHANGE IN NET POSITION - GAAP BASIS			<u>1,062,379</u>	
NET POSITION, JANUARY 1			4,143,532	
Error correction			<u>61,021</u>	
NET POSITION, JANUARY 1, RESTATED			<u>4,204,553</u>	
NET POSITION, DECEMBER 31			<u>\$ 5,266,932</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 100,000	\$ 100,000	\$ 69,350	\$ (30,650)
Total Revenues	100,000	100,000	69,350	(30,650)
EXPENSES				
Contractual Services	577,663	577,663	286,143	(291,520)
Supplies	30,000	30,000	21,148	(8,852)
Depreciation	-	-	-	-
Total Expenses	607,663	607,663	307,291	(300,372)
OPERATING INCOME (LOSS)	(507,663)	(507,663)	(237,941)	269,722
NON-OPERATING REVENUES				
Investment Income	9,400	9,400	27,769	18,369
Total Non-Operating Revenues	9,400	9,400	27,769	18,369
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (498,263)</u>	<u>\$ (498,263)</u>	(210,172)	<u>\$ 288,091</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			6,585	
Capital Assets			103,786	
Accounts Payable			1,590	
Unearned Revenue			(6,585)	
CHANGE IN NET POSITION - GAAP BASIS			<u>(104,796)</u>	
NET POSITION, JANUARY 1			725,393	
Error correction			<u>1,616,011</u>	
NET POSITION, JANUARY 1, RESTATED			<u>2,341,404</u>	
NET POSITION, DECEMBER 31			<u>\$ 2,236,608</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, 2024

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 635,645	\$ 2,032,709	\$ 387,332	\$ 3,055,686
Investments	997,490	3,213,531	583,931	4,794,952
Receivables				
Accounts	5,904	-	42,327	48,231
Inventories	238,686	-	-	238,686
Prepaid Items	-	1,391,488	-	1,391,488
Total Current Assets	1,877,725	6,637,728	1,013,590	9,529,043
NONCURRENT ASSETS				
Capital Assets				
Depreciable and Amortized Intangible (Net of Accumulated Depreciation and Amortization)	207,695	-	-	207,695
Total Capital Assets	207,695	-	-	207,695
Total Noncurrent Assets	207,695	-	-	207,695
Total Assets	2,085,420	6,637,728	1,013,590	9,736,738
DEFERRED OUTFLOW OF RESOURCES				
Pension Items - IMRF	251,384	-	-	251,384
OPEB Items	33,885	-	-	33,885
Total Deferred Outflows of Resources	285,269	-	-	285,269
Total Assets and Deferred Outflows of Resources	2,370,689	6,637,728	1,013,590	10,022,007
CURRENT LIABILITIES				
Accounts Payable	20,239	2,214,276	1,081,402	3,315,917
Claims Payable	-	1,422,619	1,638,186	3,060,805
Interest Payable	2,812	-	-	2,812
Unearned Revenue	22	-	42,327	42,349
Notes Payable	70,476	-	-	70,476
Other Accrued Liabilities	37,697	-	-	37,697
Compensated Absences	62,588	-	-	62,588
OPEB Liability	13,833	-	-	13,833
Total Current Liabilities	207,667	3,636,895	2,761,915	6,606,477

(This statement is continued on the following page.)

CITY OF DECATUR, ILLINOIS

COMBINING STATEMENT OF NET POSITION (Continued)
INTERNAL SERVICE FUNDS

December 31, 2024

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
NONCURRENT LIABILITIES				
Notes Payable	\$ 232,002	\$ -	\$ -	\$ 232,002
Compensated Absences	32,242	-	-	32,242
Net Pension Liability - IMRF	131,054	-	-	131,054
OPEB Liability	156,228	-	-	156,228
Total Noncurrent Liabilities	551,526	-	-	551,526
Total Liabilities	759,193	3,636,895	2,761,915	7,158,003
DEFERRED INFLOW OF RESOURCES				
Pension Items - IMRF	3,130	-	-	3,130
OPEB Items	73,316	-	-	73,316
Total Deferred Inflows of Resources	76,446	-	-	76,446
Total Liabilities and Deferred Inflows of Resources	835,639	3,636,895	2,761,915	7,234,449
NET POSITION				
Net Investment in Capital Assets	(94,783)	-	-	(94,783)
Unrestricted	1,629,833	3,000,833	(1,748,325)	2,882,341
TOTAL NET POSITION	\$ 1,535,050	\$ 3,000,833	\$ (1,748,325)	\$ 2,787,558

(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, 2024

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
OPERATING REVENUES				
Charges for Services	\$ 3,353,942	\$ 3,584,164	\$ 10,389,469	\$ 17,327,575
Payroll Deductions/Retiree Contributions	-	-	2,592,390	2,592,390
Other Revenue	499	31,982	241,554	274,035
Total Operating Revenues	3,354,441	3,616,146	13,223,413	20,194,000
OPERATING EXPENSES				
Personnel Services	743,886	-	664,838	1,408,724
Contractual Services	408,028	324,405	844,983	1,577,416
Supplies	1,181,559	10,619	-	1,192,178
Insurance and Other Charges	273,438	3,142,446	10,847,387	14,263,271
Depreciation	35,198	-	-	35,198
Total Operating Expenses	2,642,109	3,477,470	12,357,208	18,476,787
OPERATING INCOME	712,332	138,676	866,205	1,717,213
NON-OPERATING REVENUES				
Investment Income	50,597	193,019	25,895	269,511
Interest Expense	(6,993)	-	-	(6,993)
Total Non-Operating Revenues	43,604	193,019	25,895	262,518
CHANGE IN NET POSITION	755,936	331,695	892,100	1,979,731
NET POSITION (DEFICIT), JANUARY 1	829,525	2,669,138	(2,640,425)	858,238
Change in Accounting Principle	(50,411)	-	-	(50,411)
NET POSITION (DEFICIT), JANUARY 1, RESTATED	779,114	2,669,138	(2,640,425)	807,827
NET POSITION (DEFICIT), DECEMBER 31	\$ 1,535,050	\$ 3,000,833	\$ (1,748,325)	\$ 2,787,558

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2024

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 3,353,821	\$ 3,616,146	\$ 10,631,023	\$ 17,600,990
Receipts from Interfund Service Transactions	-	-	2,592,390	2,592,390
Payments to Suppliers	(1,845,380)	(2,889,576)	(11,727,509)	(16,462,465)
Payments to Employees	(793,739)	-	(664,838)	(1,458,577)
Net Cash from Operating Activities	714,702	726,570	831,066	2,272,338
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
None	-	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal Payment on Debt	(67,335)	-	-	(67,335)
Interest Payments and Other Charges	(6,884)	-	-	(6,884)
Net Cash from Capital and Related Financing Activities	(74,219)	-	-	(74,219)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investment Securities	(977,297)	(3,139,440)	(574,622)	(4,691,359)
Investment Income	36,392	151,167	16,586	204,145
Net Cash from Investing Activities	(940,905)	(2,988,273)	(558,036)	(4,487,214)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(300,422)	(2,261,703)	273,030	(2,289,095)
CASH AND CASH EQUIVALENTS, JANUARY 1	936,067	4,294,412	114,302	5,344,781
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 635,645	\$ 2,032,709	\$ 387,332	\$ 3,055,686

(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, 2024

	Fleet Maintenance	Risk Management	Employee Benefits Insurance	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income	\$ 712,332	\$ 138,676	\$ 866,205	\$ 1,717,213
Adjustments to Reconcile Operating Income				
(Loss) to Net Cash from Operating Activities				
Depreciation	35,198	-	-	35,198
Effects of Changes in Operating Assets and Liabilities				
Receivables	(642)	-	(17,972)	(18,614)
Inventories	19,963	-	-	19,963
Prepaid Items	-	(379,899)	-	(379,899)
Accounts Payable	(7,975)	2,180,751	821,913	2,994,689
Other Accrued Liabilities	5,657	-	-	5,657
Unearned Revenue	22	-	17,972	17,994
Claims Payable	-	(1,212,958)	(857,052)	(2,070,010)
Compensated Absences	12,693	-	-	12,693
Other Postemployment Benefits (OPEB)	(39,048)	-	-	(39,048)
Deferred Outflows - IMRF	107,404	-	-	107,404
Deferred Outflows - OPEB	12,335	-	-	12,335
Net Pension Asset/Liability - IMRF	(183,637)	-	-	(183,637)
Deferred Inflows - IMRF	3,130	-	-	3,130
Deferred Inflows - OPEB	37,270	-	-	37,270
NET CASH FROM OPERATING ACTIVITIES	\$ 714,702	\$ 726,570	\$ 831,066	\$ 2,272,338
CASH AND CASH EQUIVALENTS				
Cash and Cash Equivalents	\$ 635,645	\$ 2,032,709	\$ 387,332	\$ 3,055,686
CASH AND CASH EQUIVALENTS	\$ 635,645	\$ 2,032,709	\$ 387,332	\$ 3,055,686
NONCASH TRANSACTIONS				
Unrealized Gain on Investments	\$ 14,205	\$ 41,852	\$ 9,309	\$ 65,366
TOTAL NONCASH TRANSACTIONS	\$ 14,205	\$ 41,852	\$ 9,309	\$ 65,366

(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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 3,397,345	\$ 3,397,345	\$ 3,353,942	\$ (43,403)
Other Revenue	-	-	498	498
Total Revenues	3,397,345	3,397,345	3,354,440	(42,905)
EXPENSES				
Personnel Services	805,667	805,667	788,082	(17,585)
Contractual Services	557,909	557,909	405,057	(152,852)
Supplies	1,419,550	1,419,550	1,173,161	(246,389)
Insurance and Other Charges	304,758	304,758	273,438	(31,320)
Total Expenses	3,087,884	3,087,884	2,639,738	(448,146)
OPERATING INCOME	309,461	309,461	714,702	405,241
NON-OPERATING REVENUES (EXPENSES)				
Investment Income	11,600	11,600	50,597	38,997
Principal Retirement	(67,335)	(67,335)	(67,335)	-
Interest Expense	(6,885)	(6,885)	(6,885)	-
Total Non-Operating Revenues (Expenses)	(62,620)	(62,620)	(23,623)	38,997
CHANGE IN NET POSITION - CASH BASIS	\$ 246,841	\$ 246,841	691,079	\$ 444,238
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Receivable			642	
Inventories			(19,963)	
Capital Assets			(35,197)	
Deferred Outflows			(119,739)	
Deferred Inflows			(40,400)	
Accounts Payable			8,594	
Net Pension Liability			183,637	
OPEB Liability			39,048	
Accrued Interest Payable			(108)	
Accrued Expenses			(5,657)	
Compensated Absences			(12,693)	
Unavailable Revenue - Intergovernmental			(642)	
Notes Payable			67,335	
CHANGE IN NET POSITION - GAAP BASIS			755,936	
NET POSITION, JANUARY 1			829,525	
Change in Accounting Principle			(50,411)	
NET POSITION, JANUARY 1, RESTATED			779,114	
NET POSITION, DECEMBER 31			<u>\$ 1,535,050</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 3,524,018	\$ 3,524,018	\$ 3,584,164	\$ 60,146
Other Revenue	10,000	10,000	31,982	21,982
Total Revenues	3,534,018	3,534,018	3,616,146	82,128
EXPENSES				
Contractual Services	647,404	647,404	324,406	(322,998)
Supplies	27,450	27,450	10,619	(16,831)
Insurance and Other Charges	2,882,407	2,882,407	2,554,551	(327,856)
Total Expenses	3,557,261	3,557,261	2,889,576	(667,685)
OPERATING INCOME (LOSS)	(23,243)	(23,243)	726,570	749,813
NON-OPERATING REVENUES				
Investment Income	32,500	32,500	193,019	160,519
Total Non-Operating Revenues	32,500	32,500	193,019	160,519
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 9,257</u>	<u>\$ 9,257</u>	919,589	<u>\$ 910,332</u>
ADJUSTMENTS TO GAAP BASIS				
Change in				
Accounts Payable			(967,793)	
Prepaid Items			<u>379,899</u>	
CHANGE IN NET POSITION - GAAP BASIS			331,695	
NET POSITION, JANUARY 1			<u>2,669,138</u>	
NET POSITION, DECEMBER 31			<u>\$ 3,000,833</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, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Charges for Services	\$ 11,211,320	\$ 11,211,320	\$ 10,389,469	\$ (821,851)
Payroll Deductions/Retiree Contributions	2,909,644	2,909,644	2,592,389	(317,255)
Other Revenue	219,000	219,000	241,553	22,553
Total Revenues	14,339,964	14,339,964	13,223,411	(1,116,553)
EXPENSES				
Personnel Services	827,326	827,326	664,835	(162,491)
Contractual Services	974,948	974,948	844,984	(129,964)
Insurance and Other Charges	12,593,938	12,593,938	10,882,525	(1,711,413)
Total Expenses	14,396,212	14,396,212	12,392,344	(2,003,868)
OPERATING INCOME (LOSS)	(56,248)	(56,248)	831,067	887,315
NON-OPERATING REVENUES				
Investment Income	4,000	4,000	25,895	21,895
Total Non-Operating Revenues	4,000	4,000	25,895	21,895
CHANGE IN NET POSITION - CASH BASIS	<u>\$ (52,248)</u>	<u>\$ (52,248)</u>	856,962	<u>\$ 909,210</u>
ADJUSTMENTS TO GAAP BASIS				
Change in Accounts Payable			<u>35,138</u>	
CHANGE IN NET POSITION - GAAP BASIS			892,100	
NET POSITION (DEFICIT), JANUARY 1			<u>(2,640,425)</u>	
NET POSITION (DEFICIT), DECEMBER 31			<u>\$ (1,748,325)</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, 2024

	Pension Trust		Total
	Police Pension	Firefighters' Pension	
ASSETS			
Cash and Short-Term Investments	\$ 3,919,830	\$ 4,489,120	\$ 8,408,950
Investments held in			
Illinois Police Officer's Pension Investment Fund	138,029,011	-	138,029,011
Illinois Firefighters' Pension Investment Fund	-	101,633,785	101,633,785
Total Assets	141,948,841	106,122,905	248,071,746
LIABILITIES			
Accounts Payable	3,761	106	3,867
Total Liabilities	3,761	106	3,867
NET POSITION RESTRICTED FOR PENSION BENEFITS	\$ 141,945,080	\$ 106,122,799	\$ 248,067,879

(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, 2024

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 6,841,424	\$ 7,145,587	\$ 13,987,011
Employee Contributions	1,294,548	957,005	2,251,553
Total Contributions	8,135,972	8,102,592	16,238,564
Investment Income			
Net Appreciation in Fair Value of Investments	11,390,919	8,263,123	19,654,042
Interest	878,354	2,016,028	2,894,382
Total Investment Income	12,269,273	10,279,151	22,548,424
Less Investment Expense	(74,133)	(121,406)	(195,539)
Net Investment Income	12,195,140	10,157,745	22,352,885
Total Additions	20,331,112	18,260,337	38,591,449
DEDUCTIONS			
Benefits and Refunds	11,967,544	10,028,729	21,996,273
Administrative Expenses	177,992	63,327	241,319
Total Deductions	12,145,536	10,092,056	22,237,592
CHANGE IN NET POSITION	8,185,576	8,168,281	16,353,857
NET POSITION RESTRICTED FOR PENSION BENEFITS			
January 1	133,759,504	97,954,518	231,714,022
December 31	\$ 141,945,080	\$ 106,122,799	\$ 248,067,879

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF CHANGES IN PLAN NET POSITION -
BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
POLICE PENSION FUND**

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
ADDITIONS				
Contributions				
Employer Contributions	\$ 6,929,635	\$ 6,929,635	\$ 6,841,424	\$ (88,211)
Employee Contributions	1,356,000	1,356,000	1,294,548	(61,452)
Total Contributions	8,285,635	8,285,635	8,135,972	(149,663)
Investment Income				
Net Appreciation in Fair Value of Investments	4,800,000	4,800,000	11,390,919	6,590,919
Interest	1,143,000	1,143,000	878,354	(264,646)
Total Investment Income	5,943,000	5,943,000	12,269,273	6,326,273
Less Investment Expense	(240,000)	(240,000)	(74,133)	165,867
Net Investment Income	5,703,000	5,703,000	12,195,140	6,492,140
Total Additions	13,988,635	13,988,635	20,331,112	6,342,477
DEDUCTIONS				
Pension Benefits	11,220,000	11,820,000	11,967,544	147,544
Administrative Expenses	184,032	184,032	181,529	(2,503)
Total Deductions	11,404,032	12,004,032	12,149,073	145,041
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 2,584,603</u>	<u>\$ 1,984,603</u>	8,182,039	<u>\$ 6,197,436</u>
ADJUSTMENTS TO GAAP BASIS				
Change in Accounts Payable			<u>3,537</u>	
CHANGE IN NET POSITION - GAAP BASIS			8,185,576	
NET POSITION RESTRICTED FOR PENSION BENEFITS				
January 1			<u>133,759,504</u>	
December 31			<u>\$ 141,945,080</u>	

(See independent auditor's report.)

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF CHANGES IN PLAN NET POSITION -
BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FIREFIGHTERS' PENSION FUND**

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance Over (Under)
ADDITIONS				
Contributions				
Employer Contributions	\$ 7,236,835	\$ 7,236,835	\$ 7,145,587	\$ (91,248)
Employee Contributions	1,112,000	1,112,000	957,005	(154,995)
Total Contributions	8,348,835	8,348,835	8,102,592	(246,243)
Investment Income				
Net Appreciation in Fair Value of Investments	4,800,000	4,800,000	8,263,123	3,463,123
Interest	1,683,000	1,683,000	2,016,028	333,028
Total Investment Income	6,483,000	6,483,000	10,279,151	3,796,151
Less Investment Expense	(108,000)	(108,000)	(121,406)	(13,406)
Net Investment Income	6,375,000	6,375,000	10,157,745	3,782,745
Total Additions	14,723,835	14,723,835	18,260,337	3,536,502
DEDUCTIONS				
Pension Benefits	9,636,000	9,986,000	10,028,729	42,729
Administrative Expenses	116,396	116,396	63,221	(53,175)
Total Deductions	9,752,396	10,102,396	10,091,950	(10,446)
CHANGE IN NET POSITION - CASH BASIS	<u>\$ 4,971,439</u>	<u>\$ 4,621,439</u>	8,168,387	<u>\$ 3,546,948</u>
ADJUSTMENTS TO GAAP BASIS				
Change in Accounts Payable			(106)	
CHANGE IN NET POSITION - GAAP BASIS			8,168,281	
NET POSITION RESTRICTED FOR PENSION BENEFITS				
January 1			97,954,518	
December 31			<u>\$ 106,122,799</u>	

(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

December 31, 2024

	Library Fund	Library Capital Fund	Library Trust Fund	Total	Adjustments	Statement of Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	\$ 761,008	\$ 74,369	\$ 19,186	\$ 854,563	\$ -	\$ 854,563
Investments	1,120,843	127,174	28,590	1,276,607	-	1,276,607
Receivables						
Property Taxes, Net of Allowance	3,112,973	-	-	3,112,973	-	3,112,973
Capital Assets						
Nondepreciable	-	-	-	-	2,365,942	2,365,942
Depreciable (Net of Accumulated Depreciation and Amortization)	-	-	-	-	20,718,239	20,718,239
Total Assets	4,994,824	201,543	47,776	5,244,143	23,084,181	28,328,324
DEFERRED OUTFLOWS OF RESOURCES						
Pension Items - IMRF	-	-	-	-	837,138	837,138
OPEB Items	-	-	-	-	126,283	126,283
Total Deferred Outflows of Resources	-	-	-	-	963,421	963,421
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,994,824	\$ 201,543	\$ 47,776	\$ 5,244,143	\$ 24,047,602	\$ 29,291,745
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION						
LIABILITIES						
Accounts Payable	\$ 19,601	\$ 169,206	\$ -	\$ 188,807	\$ -	\$ 188,807
Interest Payable	-	-	-	-	28,851	28,851
Other Accrued Liabilities	137,332	-	-	137,332	-	137,332
Noncurrent Liabilities						
Due Within One Year						
Leases Payable	-	-	-	-	248,099	248,099
Compensated Absences	-	-	-	-	235,326	235,326
OPEB Liability	-	-	-	-	51,611	51,611
Due in More than One Year						
Leases Payable	-	-	-	-	15,973,002	15,973,002
Compensated Absences	-	-	-	-	121,228	121,228
OPEB Liability	-	-	-	-	582,179	582,179
Net Pension Liability - IMRF	-	-	-	-	436,425	436,425
Total Liabilities	156,933	169,206	-	326,139	17,676,721	18,002,860
DEFERRED INFLOWS OF RESOURCES						
Unavailable/Deferred Revenue - Property Taxes	3,112,973	-	-	3,112,973	-	3,112,973
Pension Items - IMRF	-	-	-	-	10,422	10,422
OPEB Items	-	-	-	-	273,235	273,235
Total Deferred Inflows of Resources	3,112,973	-	-	3,112,973	283,657	3,396,630
Total Liabilities and Deferred Inflows of Resources	3,269,906	169,206	-	3,439,112	17,960,378	21,399,490
FUND BALANCES/NET POSITION						
Fund Balances						
Restricted						
Education	1,724,918	32,337	47,776	1,805,031	(1,805,031)	-
Net Position						
Net Investment in Capital Assets	-	-	-	-	6,692,251	6,692,251
Restricted						
Education	-	-	-	-	1,805,031	1,805,031
Unrestricted	-	-	-	-	(605,027)	(605,027)
Total Fund Balances/Net Position	1,724,918	32,337	47,776	1,805,031	6,087,224	7,892,255
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION	\$ 4,994,824	\$ 201,543	\$ 47,776	\$ 5,244,143	\$ 24,047,602	\$ 29,291,745

(See independent auditor's report.)

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, 2024

	Library Fund	Library Capital Fund	Library Trust Fund	Total	Adjustments	Statement of Activities
REVENUES						
Taxes	\$ 3,026,804	\$ -	\$ -	\$ 3,026,804	\$ -	\$ 3,026,804
Intergovernmental	1,220,635	-	-	1,220,635	1,790,815	3,011,450
Fines and Fees	30,759	-	-	30,759	-	30,759
Investment Income	47,931	19,879	412	68,222	-	68,222
Other	82,024	-	10,459	92,483	-	92,483
Total Revenues	4,408,153	19,879	10,871	4,438,903	1,790,815	6,229,718
EXPENDITURES						
Current						
Education	3,758,388	863,468	32,003	4,653,859	29,746	4,683,605
Debt Service						
Principal Retirement	277,156	-	-	277,156	(277,156)	-
Interest and Fiscal Charges	346,819	-	-	346,819	(395)	346,424
Total Expenditures	4,382,363	863,468	32,003	5,277,834	(247,805)	5,030,029
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	25,790	(843,589)	(21,132)	(838,931)	2,038,620	1,199,689
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
SBITA Issuance	21,367	-	-	21,367	(21,367)	-
Sale of Capital Assets	83	-	-	83	-	83
Total Other Financing Sources (Uses)	21,450	-	-	21,450	(21,367)	83
CHANGES IN FUND BALANCES/NET POSITION	47,240	(843,589)	(21,132)	(817,481)	2,017,253	1,199,772
FUND BALANCES/NET POSITION, JANUARY 1	1,677,678	875,926	68,908	2,622,512	4,250,880	6,873,392
Change in Accounting Principle	-	-	-	-	(180,909)	(180,909)
FUND BALANCES/NET POSITION, JANUARY 1, RESTATED	1,677,678	875,926	68,908	2,622,512	4,069,971	6,692,483
FUND BALANCES/NET POSITION, DECEMBER 31	\$ 1,724,918	\$ 32,337	\$ 47,776	\$ 1,805,031	\$ 6,087,224	\$ 7,892,255

(See independent auditor's report.)

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.	169-180
Revenue Capacity These schedules contain information to help the readers assess the performance of property tax and sales tax revenues, two of the City's most significant revenue sources.	181-190
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.	191-193
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.	194-195
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.	196-202

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	2015	2016	2017	2018
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 61,778,472	\$ 60,818,124	\$ 63,189,005	\$ 63,174,639
Restricted	9,386,456	6,002,253	9,074,227	17,608,637
Unrestricted (Deficit)	(105,290,440)	(109,018,244)	(117,765,277)	(131,572,203)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (34,125,512)	\$ (42,197,867)	\$ (45,502,045)	\$ (50,788,927)
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 6,161,938	\$ 9,023,087	\$ 14,453,717	\$ 21,071,574
Restricted	-	-	-	-
Unrestricted	11,464,957	19,552,491	18,433,420	20,002,133
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 17,626,895	\$ 28,575,578	\$ 32,887,137	\$ 41,073,707
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 67,940,410	\$ 69,841,211	\$ 77,642,722	\$ 84,246,213
Restricted	9,386,456	6,002,253	9,074,227	17,608,637
Unrestricted (Deficit)	(93,825,483)	(89,465,753)	(99,331,857)	(111,570,070)
TOTAL PRIMARY GOVERNMENT	\$ (16,498,617)	\$ (13,622,289)	\$ (12,614,908)	\$ (9,715,220)

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 63,799,440	\$ 70,144,019	\$ 67,086,609	\$ 76,402,360	\$ 70,746,832	\$ 75,925,208
10,215,583	12,032,945	17,341,296	31,093,512	18,021,233	5,827,811
(122,173,290)	(124,763,203)	(129,008,480)	(135,922,626)	(138,444,297)	(150,747,688)
\$ (48,158,267)	\$ (42,586,239)	\$ (44,580,575)	\$ (28,426,754)	\$ (49,676,232)	\$ (68,994,669)
\$ 17,880,969	\$ 29,168,867	\$ 36,359,431	\$ 55,745,943	\$ 68,328,783	\$ 81,909,764
-	-	-	-	-	62,864
32,514,926	31,916,617	34,172,554	37,929,876	39,043,859	44,590,577
\$ 50,395,895	\$ 61,085,484	\$ 70,531,985	\$ 93,675,819	\$ 107,372,642	\$ 126,563,205
\$ 81,680,409	\$ 99,312,886	\$ 103,446,040	\$ 132,148,303	\$ 139,075,615	\$ 157,834,972
10,215,583	12,032,945	17,341,296	31,093,512	18,021,233	5,890,675
(89,658,364)	(92,846,586)	(94,835,926)	(97,992,750)	(99,400,438)	(106,157,111)
\$ 2,237,628	\$ 18,499,245	\$ 25,951,410	\$ 65,249,065	\$ 57,696,410	\$ 57,568,536

CITY OF DECATUR, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2015*	2016**	2017	2018
EXPENSES				
Governmental Activities				
General Government	\$ 12,850,651	\$ 12,675,556	\$ 12,752,905	\$ 10,965,571
Economic Development	-	2,950,916	3,948,538	2,949,475
Public Safety	49,909,807	47,104,920	48,904,535	44,498,772
Public Works	14,575,459	14,180,746	14,950,486	19,805,154
Culture	295,433	551,580	568,481	107,556
Education	3,294,285	4,281,706	3,906,273	4,362,304
Transportation	-	-	-	-
Interest	1,550,600	1,474,346	1,466,938	2,056,365
Total Governmental Activities Expenses	82,476,235	83,219,770	86,498,156	84,745,197
BUSINESS-TYPE ACTIVITIES				
Water	20,365,069	22,732,240	22,635,554	23,757,319
Sewer	3,361,311	3,326,538	3,992,577	4,629,813
Mass Transit	6,717,111	7,181,756	7,550,679	8,345,210
Recycling	600,997	642,358	664,718	636,716
Storm Water	453,816	960,507	895,461	882,248
Fiber Optics	-	-	21,245	81,827
Total Business-Type Activities Expenses	31,498,304	34,843,399	35,760,234	38,333,133
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 113,974,539	\$ 118,063,169	\$ 122,258,390	\$ 123,078,330
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 9,103,166	\$ 9,518,090	\$ 9,835,469	\$ 8,761,600
Public Safety	237,031	594,272	658,407	308,143
Public Works	-	-	-	-
Other	189,276	151,858	46,408	36,937
Operating Grants and Contributions	3,601,072	4,755,423	5,862,658	1,863,875
Capital Grants and Contributions	1,299,409	673,194	1,000,000	392,178
Total Governmental Activities Program Revenues	14,429,954	15,692,837	17,402,942	11,362,733
Business-Type Activities				
Charges for Services				
Water	26,726,719	29,830,034	29,859,921	30,882,324
Sewer	-	-	-	-
Mass Transit	-	-	-	-
Recycling	-	-	-	-
Storm Water	-	-	-	-
Fiber Optics	-	-	-	-
Other	7,351,365	7,617,242	7,737,067	9,066,938
Operating Grants and Contributions	6,197,601	5,892,767	7,181,110	7,695,142
Capital Grants and Contributions	-	-	116,334	-
Total Business-Type Activities Program Revenues	40,275,685	43,340,043	44,894,432	47,644,404
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 54,705,639	\$ 59,032,880	\$ 62,297,374	\$ 59,007,137
NET (EXPENSE) REVENUE				
Governmental Activities	\$ (68,046,281)	\$ (67,526,933)	\$ (69,095,214)	\$ (73,382,464)
Business-Type Activities	8,777,381	8,496,644	9,134,198	9,311,271
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (59,268,900)	\$ (59,030,289)	\$ (59,961,016)	\$ (64,071,193)

2019	2020	2021	2022	2023	2024
\$ 11,511,396	\$ 12,972,034	\$ 8,763,204	\$ 8,204,840	\$ 9,574,802	\$ 13,445,621
3,809,586	3,551,399	4,059,597	5,300,964	12,926,607	15,389,090
52,842,957	50,901,687	54,829,888	66,100,846	66,989,171	63,748,567
10,701,228	14,729,943	20,514,351	13,807,587	17,073,390	16,978,755
93,019	50,117	73,603	65,262	57,923	101,446
5,227,440	4,137,297	5,247,526	4,909,291	1,517,923	807,251
490,607	-	-	37,399	-	-
1,931,504	1,378,372	781,847	1,033,812	901,140	915,677
86,607,737	87,720,849	94,270,016	99,460,001	109,040,956	111,386,407
25,605,355	24,084,615	23,752,708	26,122,968	28,278,999	27,870,534
4,017,582	3,617,562	4,642,992	5,174,122	5,123,267	5,199,483
7,526,662	8,725,260	8,959,359	9,739,194	10,309,052	10,562,282
682,558	666,539	641,354	664,894	811,840	744,093
1,225,809	1,035,575	1,519,726	1,962,242	1,561,662	1,510,232
104,291	109,010	233,077	273,533	430,430	201,915
39,162,257	38,238,561	39,749,216	43,936,953	46,515,250	46,088,539
\$ 125,769,994	\$ 125,959,410	\$ 134,019,232	\$ 143,396,954	\$ 155,556,206	\$ 157,474,946
\$ 9,167,449	\$ 8,472,090	\$ 2,905,271	\$ 3,602,943	\$ 3,008,987	\$ 3,512,887
241,072	188,285	234,694	131,354	631,366	733,970
-	-	-	-	-	800,000
26,880	14,728	23,183	28,067	-	-
4,306,671	6,441,500	6,331,690	11,437,496	5,861,723	9,354,575
1,673,656	5,511,265	6,910,054	1,970,267	1,932,487	4,140,351
15,415,728	20,627,868	16,404,892	17,170,127	11,434,563	18,541,783
30,970,305	31,705,748	31,792,162	36,638,497	34,279,140	37,024,079
-	-	-	-	7,605,526	8,527,015
-	-	-	-	447,403	436,881
-	-	-	-	702,208	806,071
-	-	-	-	1,631,827	2,221,232
-	-	-	-	329,272	69,350
9,281,035	8,890,679	9,267,588	11,452,686	-	-
9,679,397	4,552,917	7,103,912	21,567,307	9,496,391	10,028,648
-	5,637,114	1,670,462	1,013,476	-	1,661,380
49,930,737	50,786,458	49,834,124	70,671,966	54,491,767	60,774,656
\$ 65,346,465	\$ 71,414,326	\$ 66,239,016	\$ 87,842,093	\$ 65,926,330	\$ 79,316,439
\$ (71,192,009)	\$ (67,092,981)	\$ (77,865,124)	\$ (82,289,874)	\$ (97,606,393)	\$ (92,844,624)
10,768,480	12,547,897	10,084,908	26,735,013	7,976,517	14,686,117
\$ (60,423,529)	\$ (54,545,084)	\$ (67,780,216)	\$ (55,554,861)	\$ (89,629,876)	\$ (78,158,507)

CITY OF DECATUR, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2015*	2016**	2017	2018
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 13,512,949	\$ 15,546,929	\$ 16,007,673	\$ 15,360,391
Utility	4,684,705	7,489,097	7,424,870	7,521,376
Food and Beverage	3,209,143	3,195,648	3,256,550	3,293,553
Hotel/Motel	666,384	697,601	806,373	945,345
Local Sales and Use	11,950,201	11,848,821	11,904,856	12,340,714
Local Motor Fuel	-	1,399,777	1,816,894	1,816,245
Other	3,011,048	2,545,850	2,636,706	4,717,264
Intergovernmental	20,862,321	17,630,799	18,401,263	18,810,796
Investment Income	6,923	35,720	76,893	226,065
Miscellaneous	1,851,205	2,174,572	2,520,340	1,224,156
Gain (Loss) on Disposal of Capital Assets	-	-	-	-
Transfers	2,653,609	(2,044,301)	4,508,001	1,839,677
Total Governmental Activities	62,408,488	60,520,513	69,360,419	68,095,582
Business-Type Activities				
Investment Income	297,922	407,738	541,631	749,915
Miscellaneous	(228,084)	-	104,244	(34,939)
Gain (Loss) on Disposal of Capital Assets	-	-	-	-
Transfers	(2,653,609)	2,044,301	(4,508,001)	(1,839,677)
Total Business-Type Activities	(2,583,771)	2,452,039	(3,862,126)	(1,124,701)
TOTAL PRIMARY GOVERNMENT	\$ 59,824,717	\$ 62,972,552	\$ 65,498,293	\$ 66,970,881
CHANGE IN NET POSITION				
Governmental Activities	\$ (5,637,793)	\$ (7,006,420)	\$ 265,205	\$ (5,286,882)
Business-Type Activities	6,193,610	10,948,683	5,272,072	8,186,570
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ 555,817	\$ 3,942,263	\$ 5,537,277	\$ 2,899,688

*The City implemented GASB Statement No. 68 in 2015.

**The City implemented GASB Statement No. 75 in 2016.

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 17,072,216	\$ 16,676,235	\$ 16,867,964	\$ 17,066,850	\$ 14,588,889	\$ 14,868,836
7,234,436	6,750,822	7,552,633	6,970,074	5,458,734	5,832,773
3,361,423	3,076,610	3,565,325	3,842,524	4,153,753	4,265,215
1,010,988	616,685	936,618	1,078,590	1,296,790	1,261,243
12,800,711	13,216,937	14,998,604	16,090,683	16,066,952	16,632,506
1,902,833	1,645,723	1,728,262	1,856,688	1,806,200	1,740,940
5,831,765	5,200,231	7,882,559	10,441,542	6,740,355	3,402,666
19,638,017	19,586,746	23,114,018	25,077,268	31,834,232	28,576,010
571,662	129,649	(70,799)	(54,939)	1,914,653	1,933,406
1,952,942	3,060,304	2,652,873	2,537,607	2,565,890	3,645,910
-	-	-	-	-	115,093
2,445,676	2,705,067	2,758,284	2,798,363	2,188,892	1,620,108
73,822,669	72,665,009	81,986,341	87,705,250	88,615,340	83,894,706
979,132	804,097	582,508	913,273	1,888,238	2,347,250
20,252	42,662	4,750	8,769	194,412	363,607
-	-	-	-	-	-
(2,445,676)	(2,705,067)	(2,758,284)	(2,798,363)	(2,188,892)	(1,620,108)
(1,446,292)	(1,858,308)	(2,171,026)	(1,876,321)	(106,242)	1,090,749
\$ 72,376,377	\$ 70,806,701	\$ 79,815,315	\$ 85,828,929	\$ 88,509,098	\$ 84,985,455
\$ 2,630,660	\$ 5,572,028	\$ 4,121,217	\$ 5,415,376	\$ (8,991,053)	\$ (8,949,918)
9,322,188	10,689,589	7,913,882	24,858,692	7,870,275	15,776,866
\$ 11,952,848	\$ 16,261,617	\$ 12,035,099	\$ 30,274,068	\$ (1,120,778)	\$ 6,826,948

CITY OF DECATUR, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018
GENERAL FUND				
Nonspendable	\$ 27,165	\$ 147,132	\$ 489,142	\$ 820,853
Restricted	-	-	-	-
Unassigned	7,646,538	8,242,880	8,270,608	9,957,208
TOTAL GENERAL FUND	\$ 7,673,703	\$ 8,390,012	\$ 8,759,750	\$ 10,778,061
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ -	\$ -	\$ 3,200	\$ 3,280
Restricted	9,254,618	6,985,109	9,195,557	17,911,773
Committed	518,273	1,177,478	887,397	852,906
Assigned	-	-	-	-
Unassigned (Deficit)	(146,092)	(107,221)	(275,641)	(1,720,932)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 9,626,799	\$ 8,055,366	\$ 9,810,513	\$ 17,047,027

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 512,569	\$ 515,324	\$ 77,046	\$ 48,707	\$ 55,376	\$ 60,389
-	-	-	-	47,000	-
12,747,012	12,246,318	19,639,383	38,758,412	34,705,652	28,819,866
\$ 13,259,581	\$ 12,761,642	\$ 19,716,429	\$ 38,807,119	\$ 34,808,028	\$ 28,880,255
\$ 3,280	\$ 3,760,359	\$ 2,460	\$ 820,633	\$ -	\$ -
15,602,336	13,849,349	13,666,798	10,496,721	18,997,686	16,076,031
1,618,081	1,675,646	1,880,556	1,191,287	-	-
-	-	-	-	1,633,614	407,004
(1,147,528)	(3,024,610)	(1,067,344)	(1,247,428)	64,579	(1,457,440)
\$ 16,076,169	\$ 16,260,744	\$ 14,482,470	\$ 11,261,213	\$ 20,695,879	\$ 15,025,595

CITY OF DECATUR, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018
REVENUES				
Taxes	\$ 35,116,746	\$ 39,518,263	\$ 40,562,624	\$ 40,348,550
Charges for Service	6,817,347	7,518,858	7,762,832	6,271,779
Intergovernmental	25,523,543	26,563,642	28,774,193	26,435,591
Licenses and Permits	857,174	1,002,264	1,185,109	1,284,029
Fines and Fees	1,854,952	1,743,097	1,592,343	1,550,872
Investment Income	5,419	25,888	66,609	198,073
Other Revenue	1,666,208	2,114,408	2,483,495	2,501,877
Total Revenues	71,841,389	78,486,420	82,427,205	78,590,771
EXPENDITURES				
General Government	11,226,048	10,764,852	10,808,083	9,069,176
Economic Development	-	2,950,916	3,948,538	2,949,475
Public Safety	43,052,390	43,885,346	47,609,789	46,246,959
Public Works	13,986,745	12,644,198	14,881,435	15,375,543
Culture	89,252	556,674	566,949	94,374
Education	3,332,483	3,639,593	3,748,014	4,265,783
Transportation	-	-	-	-
Debt Service				
Principal	2,384,488	3,084,879	4,215,162	6,033,587
Interest and Fiscal Charges	1,482,590	1,455,719	1,407,242	1,482,501
Total Expenditures	75,553,996	78,982,177	87,185,212	85,517,398
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,712,607)	(495,757)	(4,758,007)	(6,926,627)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,566,728	2,035,034	5,188,382	3,373,714
Transfers (Out)	(1,188,099)	(4,079,335)	(680,381)	(1,534,037)
SBITA Issuance	-	-	-	-
Lease Issuance	-	-	-	-
Bond Issuance	1,369,277	1,703,474	2,344,808	14,321,979
Sale of Capital Assets	48,221	85,411	30,083	19,796
Total Other Financing Sources (Uses)	3,796,127	(255,416)	6,882,892	16,181,452
NET CHANGE IN FUND BALANCES	\$ 83,520	\$ (751,173)	\$ 2,124,885	\$ 9,254,825
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	5.53%	6.14%	7.03%	9.74%

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 42,421,023	\$ 39,815,670	\$ 44,832,710	\$ 46,291,968	\$ 32,059,940	\$ 46,263,239
6,651,900	6,509,103	536,314	597,864	456,377	535,173
30,467,776	35,084,525	48,927,898	53,042,161	57,398,863	42,817,516
1,306,823	1,237,627	1,481,592	1,988,420	1,608,534	2,444,674
1,476,678	928,361	1,145,242	1,176,080	1,377,519	2,067,010
518,873	100,311	(77,368)	(50,576)	1,914,653	1,933,406
2,775,943	2,468,292	2,617,258	2,467,468	2,338,615	3,478,683
85,619,016	86,143,889	99,463,646	105,513,385	97,154,501	99,539,701
9,681,076	11,487,436	8,722,917	8,451,357	10,617,061	13,992,475
3,806,876	3,484,942	4,179,663	5,318,095	12,864,600	15,454,335
50,967,485	48,563,079	51,801,621	53,663,539	51,932,711	54,114,898
14,205,178	15,473,456	21,611,262	12,700,753	96,719	100,677
92,903	29,058	77,202	91,151	14,830,922	20,144,021
5,006,311	4,930,434	4,686,361	5,368,524	1,517,923	807,251
490,607	-	-	-	-	-
12,147,575	10,675,718	4,638,972	5,554,343	6,400,062	5,915,208
2,097,988	1,470,918	1,037,990	1,082,961	1,001,071	992,433
98,495,999	96,115,041	96,755,988	92,230,723	99,261,069	111,521,298
(12,876,983)	(9,971,152)	2,707,658	13,282,662	(2,106,568)	(11,981,597)
4,905,428	4,736,488	9,610,084	6,201,977	15,483,131	8,055,421
(1,971,477)	(1,781,421)	(6,851,800)	(3,403,614)	(13,794,239)	(6,435,313)
-	-	-	-	283,969	-
-	-	-	-	-	240,425
11,363,138	6,568,279	3,293,115	616,940	3,000,000	-
90,556	134,442	102,498	239,555	609,935	115,093
14,387,645	9,657,788	6,153,897	3,654,858	5,582,796	1,975,626
\$ 1,510,662	\$ (313,364)	\$ 8,861,555	\$ 16,937,520	\$ 3,476,228	\$ (10,005,971)
15.88%	14.08%	6.59%	7.71%	8.10%	6.71%

CITY OF DECATUR, ILLINOIS

STATE DISTRIBUTED AND LOCALLY COLLECTED TAX REVENUES

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018
STATE DISTRIBUTED TAXES				
State Sales Tax	\$ 11,477,601	\$ 11,654,760	\$ 11,241,506	\$ 11,052,132
Local Sales Tax	10,540,198	10,359,805	10,058,133	9,950,270
State Income Tax	7,286,357	8,039,696	7,470,934	7,843,458
Telephone Utility Tax	2,165,918	2,070,031	1,980,913	1,774,445
Motor Fuel Tax	1,884,548	1,880,878	1,929,331	1,953,992
Local Use Tax	1,420,091	1,505,880	1,943,083	1,922,797
State Replacement Tax	1,404,809	1,505,959	1,333,328	1,397,658
Video Gaming Tax	539,548	836,212	1,116,081	1,273,944
LOCALLY COLLECTED TAXES				
Food and Beverage Tax	3,060,481	3,167,837	3,260,918	3,223,082
Utility Tax	1,641,634	1,483,186	4,205,747	4,587,334
Local Motor Fuel Tax	-	-	1,249,034	1,818,235
Cable TV Tax	1,081,560	1,097,781	1,084,913	1,063,613
Hotel Use Tax	649,787	675,211	690,077	797,500
TOTAL	\$ 43,152,532	\$ 44,277,236	\$ 47,563,998	\$ 48,658,460

Data Source

Audited Financial Statements

	2019	2020	2021	2022	2023	2024
\$	11,328,832	\$ 11,322,169	\$ 12,500,091	\$ 13,293,370	\$ 13,898,087	\$ 13,172,030
	10,024,104	9,899,988	11,527,023	12,943,770	13,452,640	12,564,773
	7,289,905	8,272,095	10,012,130	11,491,369	11,263,730	11,976,074
	1,635,038	1,389,780	1,740,483	1,181,029	1,194,155	1,045,077
	1,951,262	2,900,089	2,952,253	2,992,307	3,043,839	3,134,242
	2,130,355	3,112,435	3,123,637	2,803,488	2,803,492	2,570,104
	1,268,855	1,386,533	1,839,468	4,995,818	4,135,561	1,902,453
	1,431,687	1,295,704	2,092,686	2,298,383	2,381,255	2,386,496
	3,282,137	3,103,403	3,502,233	3,827,604	4,120,318	4,265,215
	4,911,827	4,487,618	4,638,709	4,749,776	4,354,248	4,230,929
	1,806,397	1,655,653	1,710,898	1,857,939	1,815,258	1,709,369
	1,011,044	982,654	1,226,556	995,925	943,187	795,934
	925,034	627,620	913,255	1,069,274	1,298,403	1,261,243
\$	48,996,477	\$ 50,435,740	\$ 57,779,422	\$ 64,500,051	\$ 64,704,173	\$ 61,013,939

CITY OF DECATUR, ILLINOIS

TAXABLE ASSESSED VALUE, TAXABLE VALUE AND TAX COLLECTIONS

Last Ten Fiscal Years

Property Tax Levy Year	Fiscal Year Ended	Property Assessment and Tax Information						Total Direct Tax Rate	Actual Taxable Value	Actual Tax Collections
		Residential Property	Farm Property	Commercial Property	Industrial Property	Railway Property	Total Taxable Assessed Value			
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
2023	12/31/2024	616,381,382	7,980,928	324,008,039	77,074,878	20,429,029	1,045,874,256	1.50910	15,783,290	15,548,205

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City of Decatur	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902	1.50910
County of Macon	0.98067	1.08131	1.20181	1.09882	1.10841	1.11165	1.08531	1.10193	1.02472	0.96333
Sanitary District	0.34837	0.34658	0.37112	0.34728	0.34794	0.37583	0.37120	0.36992	0.34121	0.34041
Decatur Public Schools	4.42015	4.67266	4.86451	4.88163	4.90970	4.95630	5.28883	4.71996	4.89384	4.81453
Decatur Park District	1.12049	1.15036	1.15046	1.15046	1.15047	1.18251	1.17649	1.14315	1.12673	1.12670
Decatur Township	0.36010	0.35927	0.35275	0.34455	0.35167	0.35259	0.34790	0.32667	0.29981	0.26805
Macon Mosquito Abatement	0.03646	0.03748	0.03599	0.03699	0.03669	0.02874	0.02601	0.02528	0.02485	0.03245
Conservation District	0.11405	0.11717	0.11247	0.11709	0.11500	0.11312	0.11316	0.11471	0.10623	0.10253
Mental Health	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	0.15000	-
Macon County Health	0.10354	0.10275	0.10066	0.10044	0.09671	0.09567	0.09391	0.09138	0.08535	-
Macon Health & Mental Health	-	-	-	-	-	-	-	-	-	0.22709
Richland Community College	0.49243	0.54062	0.54703	0.55457	0.53027	0.53750	0.52690	0.53040	0.53195	0.54667
Cooperative Extension	0.02468	0.02817	0.02760	0.02754	0.02667	0.02638	0.02590	0.02520	0.02354	0.02164
TOTAL TAX RATE										
PER \$100 AV	9.58621	10.22135	10.56617	10.47456	10.50655	10.63375	10.90980	10.28940	10.22725	9.95250
SHARE OF TOTAL TAX										
RATE LEVIED BY CITY	14.97%	16.00%	15.63%	15.90%	16.02%	16.02%	15.62%	16.43%	15.83%	15.16%

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
Archer Daniels Midland Co.	\$ 33,959,631	1	3.25%	Archer Daniels Midland Co.	\$ 28,980,858	1	3.52%
Mound Road Development Holdings LLC	9,752,512	2	0.93%	Ventas Inc.	7,454,444	2	0.91%
Caterpillar Tractor Co.	9,509,363	3	0.91%	Caterpillar Tractor Co.	7,233,139	3	0.88%
Ventas Inc.	8,194,838	4	0.78%	IL Power Company (Ameren)	4,833,537	4	0.59%
IL Power Company (Ameren)	6,413,177	5	0.61%	Millikin University	4,395,396	5	0.53%
Capiti Family LLC	5,710,386	6	0.55%	A E Staley Co.	3,832,450	6	0.47%
Millikin University	4,047,536	7	0.39%	Brettwood Village Associates	3,278,169	7	0.40%
A E Staley Co.	4,018,673	8	0.38%	Walmart Stores Inc.	3,033,919	8	0.37%
Walmart Stores Inc.	3,736,716	9	0.36%	St. Mary's Hospital	2,778,905	9	0.34%
CHT Decatur Senior Living LLC	3,241,164	10	0.31%	CHT Decatur Senior Living LLC	2,688,100	10	0.33%
	<u>\$ 88,583,996</u>		<u>8.47%</u>		<u>\$ 68,508,917</u>		<u>8.34%</u>

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
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	14,462,765	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	15,323,338	15,217,760	99%	-	15,217,760	99%
2023	2024	15,783,038	15,783,290	15,548,205	99%	-	15,548,205	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
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	903,315,890	2,652,483,216	33.33%	1.69080
2022	12/31/2023	968,869,875	2,839,372,662	33.33%	1.61902
2023	12/31/2024	1,045,874,256	3,137,622,768	33.33%	1.50910

(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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PURPOSE OF FUND										
Library	0.33753	0.34453	0.34553	0.34799	0.35171	0.34821	0.34172	0.32800	0.31407	0.29378
Police Pension	0.45004	0.43217	0.47362	0.48983	0.51508	0.48029	0.57739	0.58813	0.58429	0.56650
Fire Pension	0.45612	0.53069	0.54570	0.58799	0.57572	0.61236	0.61863	0.64468	0.64451	0.58597
Municipal Band	0.00730	0.00786	0.00775	0.00780	0.00789	0.00781	0.00766	0.00736	0.00705	0.00670
Corporate	-	0.04954	0.07499	0.10290	-	-	-	-	-	-
IMRF Retirement	0.02828	-	-	-	-	-	-	-	-	-
BOND AND INTEREST										
General Obligation	0.15600	0.27019	0.20418	0.12868	0.23262	0.25479	0.15879	0.12263	0.06910	0.05615
ALL PURPOSE - TOTAL	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902	1.50910
ACTUAL RATE EXTENDED	1.43527	1.63498	1.65177	1.66519	1.68302	1.70346	1.70419	1.69080	1.61902	1.50910

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PURPOSE OF FUND										
Library	\$ 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	\$ 3,072,570
Police Pension	3,700,016	3,575,027	3,975,079	4,082,036	4,247,065	4,000,065	4,900,074	5,200,016	5,530,058	5,924,878
Fire Pension	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	6,128,510
Municipal Band	60,017	65,020	65,045	65,002	65,057	65,045	65,007	65,074	66,725	70,074
Corporate	-	409,808	629,389	857,525	-	-	-	-	-	-
IMRF Retirement	232,505	-	-	-	-	-	-	-	-	-
Mass Transit System	-	-	-	-	-	-	-	-	-	-
BOND AND INTEREST										
General Obligation	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	587,258
ALL PURPOSE - TOTAL	\$ 11,800,112	\$ 13,524,998	\$ 13,863,257	\$ 13,876,990	\$ 13,877,253	\$ 14,187,159	\$ 14,462,765	\$ 14,949,393	\$ 15,323,338	\$ 15,783,290

Data Source

Certificate of Tax Extension , Office of the Macon County Clerk

CITY OF DECATUR, ILLINOIS

PROPERTY TAX INFORMATION

December 31, 2024

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	
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	5.41	8.31	30,866,847
2022	8,789,399	21,756,983	1,125,241	31,671,623	5.73	8.81	31,951,510
2023	9,311,312	22,369,173	1,218,836	32,899,321	5.73	8.81	32,484,138
2024	9,541,298	23,520,573	1,229,461	34,291,332	5.91	9.09	35,274,980

Data Source

City Water Utility Records

CITY OF DECATUR, ILLINOIS

WATER UTILITY SERVICE USAGE RATES

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Service Charge Per Meter										
Domestic - All Meters (Monthly)	\$ 3.69	\$ 3.78	\$ 3.87	\$ 3.97	\$ 4.07	\$ 4.17	\$ 4.27	\$ 4.38	\$ 4.64	\$ 4.79
Non-Domestic and Large Users (Monthly)										
Meter Size 5/8"-3/4"	9.98	10.23	10.49	10.75	11.02	11.30	11.58	11.87	12.58	12.98
Meter Size 1"-1 1/2"	11.05	37.80	38.75	39.72	40.71	41.73	42.77	43.84	46.47	47.96
Meter Size 2"-4"	39.00	133.36	136.69	140.11	143.61	147.20	150.88	154.65	163.93	169.18
Meter Size 7"-12"	182.00	622.41	637.97	653.92	670.27	687.03	704.70	721.81	765.12	789.60
Meter size 14"-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	3,242.99
Usage Charge - cu ft (monthly)										
Domestic and Non-Domestic										
1st 700	1.37	4.67	4.79	4.91	5.03	5.16	5.28	5.41	5.73	5.91
Next 1,500	1.24	4.25	4.36	4.47	4.58	4.69	4.80	4.92	5.22	5.39
Next 12,900	1.11	3.79	3.88	3.98	4.08	4.18	4.28	4.39	4.65	4.80
Next 18,300	0.89	3.03	3.11	3.19	3.27	3.35	3.42	3.52	3.73	3.85
Next 133,300	0.70	2.39	2.45	2.51	2.57	2.63	2.69	2.76	2.93	3.02
Next 833,300	0.66	2.26	2.32	2.38	2.44	2.50	2.56	2.62	2.78	2.87
Next 1,000,000	0.55	1.89	1.94	1.99	2.04	2.09	2.14	2.19	2.32	2.39
All Over 2,000,000	0.39	1.33	1.36	1.39	1.42	1.46	1.49	1.53	1.62	1.67
Large User										
1st 700	2.10	7.18	7.36	7.54	7.73	7.92	8.11	8.31	8.81	9.09
Next 1,500	1.90	6.50	6.66	6.83	7.00	7.18	7.35	7.53	7.98	8.24
Next 12,900	1.69	5.78	5.92	6.07	6.22	6.38	6.53	6.69	7.09	7.32
Next 18,300	1.36	4.65	4.77	4.89	5.01	5.14	5.76	5.39	5.71	5.89
Next 133,300	1.08	3.68	3.77	3.86	3.96	4.06	4.16	4.26	4.52	4.66
Next 833,300	1.00	3.42	3.51	3.60	3.69	3.78	3.87	3.97	4.21	4.34
Next 1,000,000	0.84	2.88	2.95	3.02	3.10	3.18	3.25	3.33	3.53	3.64
All Over 2,000,000	0.60	2.05	2.10	2.15	2.20	2.26	2.31	2.37	2.51	2.59

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				
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	903,315,890	20.53%	2,385
2023	20,925,146	5,536,935	-	6,140,011	227,229	103,126,893	8,230,353	22,191,677	-	166,391,052	968,869,875	17.58%	2,186
2024	16,862,955	4,487,981	-	5,566,398	91,668	95,429,801	6,731,775	20,580,167	-	149,750,745	1,045,874,256	14.32%	1,967

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
2015	\$ 115,493,107	\$ 3,970,678	\$ 111,522,429	13.56%	6.17%	\$ 1,538
2016	133,477,588	814,740	132,662,848	16.04%	7.08%	1,848
2017	126,684,083	748,802	125,935,281	15.00%	5.67%	1,770
2018	147,290,501	987,515	146,302,986	17.56%	6.62%	2,068
2019	141,063,113	1,081,088	139,982,025	16.98%	6.36%	1,985
2020	131,532,616	1,129,402	130,403,214	15.66%	5.89%	1,839
2021	121,291,449	1,448,868	119,842,581	14.12%	5.55%	1,734
2022	136,096,325	1,281,117	134,815,208	15.25%	6.14%	1,963
2023	124,052,039	1,280,676	122,771,363	12.97%	5.59%	1,788
2024	112,292,756	1,283,865	111,008,891	10.61%	5.05%	1,617

Data Source

Annual Financial Report for relevant fiscal year.

CITY OF DECATUR, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2024

	Debt Outstanding	Percentage of Debt Applicable to the City	City's Share of Debt
DIRECT BONDED DEBT			
City of Decatur	\$ 27,009,002	100.00%	\$ 27,009,002
Less: Self-Supporting Debt ⁽¹⁾	<u>(9,908,895)</u>		<u>(9,908,895)</u>
Net Direct Bonded Debt payable from tax levy	<u>17,100,107</u>		<u>17,100,107</u>
OVERLAPPING DEBT			
Community Unit School District Number 1	11,850,000	44.15%	5,231,775
Community Unit School District Number 2 ⁽²⁾	32,659,000	12.11%	3,955,005
Community Unit School District Number 3 ⁽²⁾	7,395,000	11.24%	831,198
Community Unit School District Number 9 ⁽²⁾	2,375,000	1.13%	26,838
Community Unit School District Number 11	6,885,000	46.58%	3,207,033
Community Unit School District Number 15 ⁽²⁾	4,661,000	18.35%	855,294
Community Unit School District Number 61 ⁽²⁾	57,365,000	95.03%	54,513,960
Community Unit School District Number 100 ⁽²⁾	8,878,600	0.04%	3,551
Decatur Park District ⁽²⁾	-	96.98%	-
Richland Community College District Number 537	<u>27,525,000</u>	35.42%	<u>9,749,355</u>
NET OVERLAPPING BONDED DEBT	<u>159,593,600</u>		<u>78,374,009</u>
NET DIRECT AND OVERLAPPING BONDED DEBT	<u>\$ 176,693,707</u>		<u>\$ 95,474,116</u>
2023 Estimated Full Valuation for Tax Levy 2023 payable in 2024			\$ 3,137,622,768
2023 EAV for Tax Levy 2023 payable in 2024			1,045,874,256
Population (2020 Census)			70,522
Full Valuation Per Capita			44,491
Per Capita Net Direct Bonded Debt			242
Per Capita Net Direct Bonded Debt and Overlapping Bonded Debt			1,354

(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
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%
2024	68,670	31,990	2,196,753	39.9	15,795	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>

CITY OF DECATUR, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	December 31, 2024			Employer	April 30, 2014*		
	Employees	Rank	Percentage of Total City Employment		Employees	Rank	Percentage of Total City Employment
Archer Daniels Midland Co.	4,000	1	9.74%	Archer Daniels Midland Co.	4,040	1	13.59%
Caterpillar, Inc.	3,150	2	7.67%	Caterpillar, Inc.	3,300	2	11.10%
Decatur Memorial Hospital	1,903	3	4.63%	Decatur Memorial Hospital	2,374	3	7.98%
Decatur Public Schools	1,752	4	4.27%	Decatur Public Schools	1,500	4	5.04%
St. Mary's Hospital	930	5	2.26%	St. Mary's Hospital	1,136	5	3.82%
Mueller Co., Inc.	700	6	1.70%	Primient (formerly Tate & Lyle)	634	6	2.13%
Millikin University	600	7	1.46%	Millikin University	627	7	2.11%
The Kelly Group	575	8	1.40%	Macon County	545	8	1.83%
Primient (formerly Tate & Lyle)	600	9	1.46%	Ameren aka Illinois Power Company	512	9	1.72%
Ameren aka Illinois Power Company	600	10	1.46%	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)

CITY OF DECATUR, ILLINOIS

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
FUNCTION										
General Government	48	48	50	43	45	47	47	49	50	55
Public Safety										
Police										
Officers	160	158	148	154	141	149	147	147	147	147
Civilians	32	28	30	7	8	8	12	12	14	14
Fire										
Firefighters and Officers	110	109	108	102	108	103	106	105	106	107
Civilians	1	1	1	1	1	1	1	1	1	1
Public Works	65	66	67	63	68	63	61	64	65	68
Development Service	20	18	19	21	20	19	23	27	24	27
Water	45	45	41	42	42	41	44	49	46	54
CIVIL CITY FULL-TIME HEAD COUNT	481	473	464	433	433	431	441	454	453	473
ADDITIONAL FULL-TIME STAFF										
Library	27	24	27	28	28	29	34	33	31	31
FULL-TIME EQUIVALENT OR TEMPORARY STAFF										
General Government	1	-	-	-	-	-	-	-	-	2
Public Safety	-	1	1	1	1	2	2	2	2	1
Library	11	8	8	7	6	10	8	7	8	3
Public Works	3	3	4	3	3	2	-	-	-	1
Total Full-Time Equivalent Employees	15	12	13	11	10	14	10	9	10	7
TOTAL FULL-TIME EQUIVALENT	523	509	504	472	471	474	485	496	494	511

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PUBLIC SAFETY										
Police										
Calls for Service	59,072	56,319	57,559	60,228	58,829	52,236	51,038	51,024	50,280	52,895
Traffic Citations	8,938	8,632	7,835	6,495	8,090	6,011	6,091	6,428	7,928	8,159
Fire										
Call Outs	10,317	11,079	11,336	11,631	10,968	11,115	12,440	13,100	14,073	14,335
Inspections	1,262	793	1,294	1,227	1,065	148	572	572	572	286
PUBLIC WORKS										
Street Surface Improv (LA MI)	3.3	13.9	18.1	10.0	5.4	4.0	6.3	4.6	10.2	14.9
Potholes Repaired	48,734	43,939	27,781	49,497	36,139	29,270	23,053	30,466	25,745	25,779
Pavement Markings-Paint (LF)	40,321	392,563	3,586	912,251	7,261	407,649	60,882	80,104	44,894	150,295
CULTURE AND RECREATION										
Library Items Loaned	376,140	300,646	309,736	309,694	316,574	243,517	234,246	260,805	268,873	273,108
GENERAL GOVERNMENT										
Building Permits New Home	11	13	12	5	12	3	6	5	5	5
Building Permits New Home (Value)	\$ 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	\$ 5,117,500
Building Permits All Residential (Value)	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	39,697,429
Building Permits All Other (Value)	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	264,540,709
WATER										
Water Consumption (CU FT)	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	785,833,064
Metered Services	31,418	31,381	31,366	30,885	30,674	30,974	30,591	30,695	30,618	30,659
Sediment Dredged (Dry TON)	2,727,652	3,181,651	2,702,447	2,324,764	-	-	-	-	-	-
PARKING										
Tickets Issued Note 1	6,127	4,567	4,700	4,697	3,252	1,643	1,851	2,277	2,410	4,074
Parking Lot Maintenance (Hours)	425	522	200	588	508	508	503	713	614	574
MASS TRANSIT										
Buses and Trolleys (Ridership)	1,254,118	1,236,846	1,159,686	1,134,274	1,060,921	750,593	813,559	903,004	890,436	810,980
ADA/Paratransit	32,537	34,260	24,135	20,313	18,185	14,335	12,879	15,182	19,204	22,882
WASTE REMOVAL										
Recycling (Pounds)	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	7,458,250
SEWER										
Sanitary Sewer Televised (LF)	286,388	287,572	241,700	270,795	139,093	101,178	185,000	209,000	171,000	202,000

[Data Source](#)

City Records

CITY OF DECATUR, ILLINOIS

CAPITAL ASSET AND INFRASTRUCTURE STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PUBLIC SAFETY										
Police										
Patrol Units	38	38	42	39	37	37	37	37	37	38
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	544,144	550,044	550,044	550,044	550,044	1,765,080	1,765,080	1,765,080	1,766,314
Streets (sq yd)	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	6,468,409
Storm Sewers (ft)	288,204	288,204	288,204	288,204	288,204	288,204	Note 1	Note 1	1,098,000	1,099,000
CULTURE AND RECREATION										
Library Bookmobiles	2	2	-	-	-	-	-	-	-	-
WATER										
Water Mains (miles)	535	531	532	532	532	532	Note 1	Note 1	549	551
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	20	21	22	23	23	23	23
Trolleys	2	2	2	2	2	2	2	2	2	2
Para-Transit Vans	-	-	-	-	-	-	-	-	-	8
SEWER										
Sanitary Sewers (ft)	422,199	422,199	422,199	433,503	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, 2024 to October 1, 2025

	<i>Limit Type</i>	<i>\$ Limit</i>	<i>Basis</i>	<i>Deductible SIR</i>	<i>Maintenance Deductible</i>	<i>Annual Premium</i>
Commercial Package Liability						\$ 378,858
<i>Includes Premium, surplus lines tax, stamping fee, fire marshal tax</i>						
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.						\$ 274,934
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.						\$ 271,417
<i>Includes Premium, TRIA terrorism premium, surplus lines tax, stamping fee</i>						
General Liability Umbrella	Limit	\$ 5,000,000	each occurrence / annual aggregate	-		included above
Excess Liability Evanston Insurance Co.						\$ 184,819
<i>Includes Premium, TRIA terrorism premium, surplus lines tax, stamping fee</i>						
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, 2024 to October 1, 2025

	<i>Limit Type</i>	<i>\$ Limit</i>	<i>Basis</i>	<i>Deductible SIR</i>	<i>Maintenance Deductible</i>	<i>Annual Premium</i>
Inland Marine Hanover Insurance Group	<i>Includes Premium</i>					\$ 89,653
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	\$ 3,289,749				
Property coverage	Limit	\$ 19,930,967	per occurrence	100,000		included above
Locations not scheduled	Limit	\$ 500,000	maximum per occurrence	100,000		included above
Wind / Hail	Limit	\$ 19,930,967	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
Equipment Breakdown Federal Ins. Co.	<i>Includes Premium</i>					\$ 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, 2024 to October 1, 2025

		<i>Limit Type</i>	<i>\$ Limit</i>	<i>Basis</i>	<i>Deductible SIR</i>	<i>Maintenance Deductible</i>	<i>Annual Premium</i>
Crime	National Union Fire Ins. Co. of Pittsburg, PA	<i>Includes Premium</i>					\$ 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
	Compuer 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.	<i>Includes Premium</i>					\$ 5,579
	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	<i>Includes Premium (underwriting fee & commission included), carrier fee, surplus lines tax, stamping fees</i>					\$ 108,941
	Data Restoration	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Extortion Costs	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Business Impersonation	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Reputational Harm Expense	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Business interruption	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Sys. Failure Business Interruption Loss	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Network extortion	Limit	\$ 5,000,000	each claim / aggregate	50,000		included above
	Liability, PCI, Regulatory Costs	Limit	\$ 5,000,000	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	\$ 5,000,000				included above

CITY OF DECATUR, ILLINOIS

**RISK MANAGEMENT
INSURANCE COVERAGE MASTER (Continued)**

Coverge October 1, 2024 to October 1, 2025

	<i>Limit Type</i>	<i>\$ Limit</i>	<i>Basis</i>	<i>Deductible SIR</i>	<i>Maintenance Deductible</i>	<i>Annual Premium</i>
Crisis Protect Underwriters at Lloyds, London	<i>Includes Premium, surplus lines tax, stamping fee</i>					\$ 57,853
<i>1st Party including act of:</i>	<i>Limit</i>	\$ 1,000,000	<i>any one occurrence</i>	5,000		<i>included above</i>
<i>Terrorism</i>	<i>Limit</i>	\$ 1,000,000	<i>any one occurrence</i>	5,000		<i>included above</i>
<i>Civil commotion</i>	<i>Limit</i>	\$ 1,000,000	<i>any one occurrence</i>	5,000		<i>included above</i>
<i>Sabatoge</i>	<i>Limit</i>	\$ 1,000,000	<i>any one occurrence</i>	5,000		<i>included above</i>
<i>Visious attack</i>	<i>Limit</i>	\$ 1,000,000	<i>any one occurrence</i>	5,000		<i>included above</i>
<i>Total insured value</i>	<i>Limit</i>	\$ 269,322,280				<i>included above</i>
<i>Additional coverage</i>						<i>included above</i>
<i>Ransom</i>	<i>Sublimit</i>	\$ 1,000,000	<i>each occurrence / annual aggregate</i>			<i>included above</i>
<i>In Transit/Delivery</i>	<i>Sublimit</i>	\$ 1,000,000	<i>each occurrence / annual aggregate</i>			<i>included above</i>
<i>Expenses</i>	<i>Sublimit</i>	\$ 1,000,000	<i>each occurrence / annual aggregate</i>			<i>included above</i>
<i>Judgement, settlement, defense cost</i>	<i>Sublimit</i>	\$ 500,000	<i>anyone claim / aggregate</i>			<i>included above</i>
Excess Workers Compensation IL Public Risk Fund	<i>Includes Premium</i>					\$ 218,443
<i>Workers compensation</i>	<i>Limit</i>	\$ 3,000,000	<i>per occurrence</i>	300,000		<i>included above</i>
<i>Employer liability</i>	<i>Limit</i>	\$ 3,000,000	<i>per occurrence</i>	300,000		<i>included above</i>
<i>Payroll exposure</i>	<i>Value</i>	\$ 46,350,926	<i>payroll estimation</i>			
Broker Fee						
<i>Arthur J Gallagher</i>	<i>Includes agency contract advisory fee</i>					\$ 67,000
Total Cost						\$ 1,666,862

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, 2024

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.

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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

June 27, 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 stylized, handwritten-style signature that reads 'Sikich CPA LLC'.

Sikich CPA LLC
By: Chad A. Lucas, CPA
Principal

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

SIKICH.COM

June 27, 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 units, 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, 2024. 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 January 31, 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, 2024, except for the implementation of GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*. 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:

- 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.

- 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.
- 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.
- 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.
- Management's estimate of the compensated absences liability is based on historical usage rate for sick time earned and used by employees. We evaluated key factors used to develop management's estimate in determining that it is reasonable 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 the 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 AJE01, AJE02, AJE03, AJE04, AJE06, AJE08, AJE09, AJE10, AJE11, AJE14, AJE15, AJE17, AJE19, AJE22, AJE23, AJE27, AJE37, AJE40, AJE44, AJE45, AJE47, AJE49, AJE50, AJE52, AJE53, AJE54, AJE65, and AJE66.

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 June 27, 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, 2024

Adjusting Journal Entries - City

Date: 1/1/2024 To 12/31/2024

Account No: AJE01 To AJE99

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE01	12/31/2024	N	Deferred Outflows - IMRF	9999.180 GLTD	PY REPORT	6,964,682.00	
AJE01	12/31/2024	N	Deferred Outflows - Fire	9999.181 GLTD	PY REPORT	10,295,890.00	
AJE01	12/31/2024	N	Deferred Outflows - Police	9999.182 GLTD	PY REPORT	14,405,605.00	
AJE01	12/31/2024	N	Deferred Outflows - OPEB	9999.185 GLTD	PY REPORT	2,210,925.00	
AJE01	12/31/2024	N	Accrued Interest Payable	9999.200 GLTD	PY REPORT		-180,332.00
AJE01	12/31/2024	N	Accrued Interest Payable - SBITAs	9999.204 GLTD	PY REPORT		-898.00
AJE01	12/31/2024	N	Bonds Payable - LT	9999.220 GLTD	PY REPORT		-16,915,000.00
AJE01	12/31/2024	N	Bonds Payable - ST	9999.221 GLTD	PY REPORT		-3,225,000.00
AJE01	12/31/2024	N	Bond Premium	9999.222 GLTD	PY REPORT		-785,146.00
AJE01	12/31/2024	N	Lease Payable - LT	9999.230 GLTD	PY REPORT		-5,349,611.00
AJE01	12/31/2024	N	Lease Payable - ST	9999.231 GLTD	PY REPORT		-790,400.00
AJE01	12/31/2024	N	SBITA Payable - LT	9999.235 GLTD	PY REPORT		-135,561.00
AJE01	12/31/2024	N	SBITA Payable - ST	9999.236 GLTD	PY REPORT		-91,666.00
AJE01	12/31/2024	N	Notes Payable - LT	9999.240 GLTD	PY REPORT		-4,185,503.00
AJE01	12/31/2024	N	Notes Payable - ST	9999.241 GLTD	PY REPORT		-981,619.00
AJE01	12/31/2024	N	Compensated Absences	9999.250 GLTD	PY REPORT		-3,300,657.45
AJE01	12/31/2024	N	Compensated Absences - ST	9999.251 GLTD	PY REPORT		-2,956,512.51
AJE01	12/31/2024	N	Net Pension Liability - IMRF	9999.260 GLTD	PY REPORT		-6,108,679.00
AJE01	12/31/2024	N	Net Pension Liability - Fire	9999.261 GLTD	PY REPORT		-92,290,255.00
AJE01	12/31/2024	N	Net Pension Liability - Police	9999.262 GLTD	PY REPORT		-95,865,320.00
AJE01	12/31/2024	N	OPEB Liability	9999.265 GLTD	PY REPORT		-10,002,732.00
AJE01	12/31/2024	N	Deferred Inflows - Fire	9999.271 GLTD	PY REPORT		-2,280,716.00
AJE01	12/31/2024	N	Deferred Inflows - OPEB	9999.275 GLTD	PY REPORT		-1,724,243.00
AJE01	12/31/2024	N	Net Position	9999.299 GLTD	PY REPORT	213,292,748.96	
To record beginning GASB balances							
AJE02	12/31/2024	N	Deferred Outflows - Police	9999.182 GLTD	4193		-3,610,096.00
AJE02	12/31/2024	N	Net Pension Liability - Police	9999.262 GLTD	4193		-935,792.00
AJE02	12/31/2024	N	Deferred Inflows - Police	9999.272 GLTD	4193		-3,129,968.00
AJE02	12/31/2024	N	Pension Expense - Police	9999.592 GLTD	4193	7,675,856.00	
To adjust Police pension liability to actual							
AJE03	12/31/2024	N	Deferred Outflows - Fire	9999.181 GLTD	4184		-8,534,761.00
AJE03	12/31/2024	N	Net Pension Liability - Fire	9999.261 GLTD	4184	16,988,377.00	
AJE03	12/31/2024	N	Deferred Inflows - Fire	9999.271 GLTD	4184		-10,636,200.00
AJE03	12/31/2024	N	Pension Expense - Fire	9999.591 GLTD	4184	2,182,584.00	
To adjust Fire pension liability to actual							
AJE04	12/31/2024	N	LEASE RECEIVABLE	34 -00-00-000-00-130999- 34		16,581,890.44	
AJE04	12/31/2024	N	DEFERRED INFLOWS - LEASES	34 -00-00-000-00-240999- 34			-16,581,890.44
To correct starting balance of lease receivable and deferred inflows							
AJE05	12/31/2024	N	Compensated Absences	8888.250 LGLTD	4108	7,296.83	
AJE05	12/31/2024	N	Compensated Absences - ST	8888.251 LGLTD	4108		-40,015.04
AJE05	12/31/2024	N	Change in Comp Abs - Culture/Rec	8888.706 LGLTD	4108	32,718.21	
AJE05	12/31/2024	N	Compensated Absences	9999.250 GLTD	4108	12,508.12	
AJE05	12/31/2024	N	Compensated Absences - ST	9999.251 GLTD	4108	24,280.46	
AJE05	12/31/2024	N	Change in Comp Abs - Gen Gov	9999.702 GLTD	4108	11,446.19	
AJE05	12/31/2024	N	Change in Comp Abs - Public Safety	9999.704 GLTD	4108		-47,663.80
AJE05	12/31/2024	N	Change in Comp Abs - Highway	9999.708 GLTD	4108	147.87	
AJE05	12/31/2024	N	Change in Comp Abs - Development	9999.710 GLTD	4108		-718.84
To adjust Government compensated absences to actual							
AJE06	12/31/2024	N	IMPROV OTHER THAN BLDGS	8889 -06-00-000-00-150503- LGFA	3506	279,961.00	
AJE06	12/31/2024	N	OFFICE EQUIPMENT	8889 -06-00-000-00-150515- LGFA	3506	680,207.60	
AJE06	12/31/2024	N	CONSTRUCTION IN PROCESS	8889 -06-00-000-00-150530- LGFA	3506	1,358,039.74	
AJE06	12/31/2024	N	A/D - BUILDINGS	8889 -06-00-000-00-155502- LGFA	3506		-162,408.61
AJE06	12/31/2024	N	A/D - IMPROVEMENTS	8889 -06-00-000-00-155503- LGFA	3506		-76,961.74

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE06	12/31/2024	N	A/D - OFFICE EQUIP	8889 -06-00-000-00-155515- LGFA	3506		-88,784.07
AJE06	12/31/2024	N	A/D - OTHER EQUIPMENT	8889 -06-00-000-00-155520- LGFA	3506		-137,878.64
AJE06	12/31/2024	N	CAPITAL ADDITIONS	8889 -06-00-000-00-450600- LGFA	3506		-2,318,208.34
AJE06	12/31/2024	N	DEPRECIATION EXPENSE	8889 -06-00-000-00-499995- LGFA	3506	466,033.06	
To record additions and disposals for Library							
AJE07	12/31/2024	N	Deferred Outflows - OPEB	8888.185 LGLTD	4174		-46,382.00
AJE07	12/31/2024	N	OPEB Liability	8888.265 LGLTD	4174	147,388.00	
AJE07	12/31/2024	N	Deferred Inflows - OPEB	8888.275 LGLTD	4174		-138,578.00
AJE07	12/31/2024	N	OPEB Expense - Culture/Rec	8888.606 LGLTD	4174	37,572.00	
AJE07	12/31/2024	N	Deferred Outflows - OPEB	9999.185 GLTD	4174		-656,596.00
AJE07	12/31/2024	N	OPEB Liability	9999.265 GLTD	4174	2,201,827.00	
AJE07	12/31/2024	N	Deferred Inflows - OPEB	9999.275 GLTD	4174		-1,638,832.00
AJE07	12/31/2024	N	OPEB Expense - Gen Gov	9999.602 GLTD	4174	17,230.09	
AJE07	12/31/2024	N	OPEB Expense - Public Safety	9999.604 GLTD	4174	62,141.35	
AJE07	12/31/2024	N	OPEB Expense - Highways	9999.608 GLTD	4174	14,229.56	
AJE07	12/31/2024	N	OPEB	60 -500001 60	4174	10,557.00	
AJE07	12/31/2024	N	OPEB	80 -500001 80	4174	60,988.00	
AJE07	12/31/2024	N	DEFERRED OUTFLOWS-OPEB	60 -00-00-000-00-141010- 60	4174		-12,335.00
AJE07	12/31/2024	N	OPEB OBLIGATION	60 -00-00-000-00-225201- 60	4174	39,048.00	
AJE07	12/31/2024	N	DEFERRED INFLOWS	60 -00-00-000-00-236500- 60	4174		-37,270.00
AJE07	12/31/2024	N	DEFERRED OUTFLOWS-OPEB	80 -00-00-000-00-141010- 80	4174		-66,221.00
AJE07	12/31/2024	N	OPEB OBLIGATION	80 -00-00-000-00-225201- 80	4174	208,493.00	
AJE07	12/31/2024	N	DEFERRED INFLOWS	80 -00-00-000-00-236500- 80	4174		-203,260.00
To adjust OPEB to actual							
AJE08	12/31/2024	N	Deferred Outflows - IMRF	8888.180 LGLTD	4166		-373,617.00
AJE08	12/31/2024	N	Net Pension Liability - IMRF	8888.260 LGLTD	4166	625,521.00	
AJE08	12/31/2024	N	Deferred Inflows - IMRF	8888.270 LGLTD	4166		-10,422.00
AJE08	12/31/2024	N	Pension Expense IMRF - Culture/Rec	8888.506 LGLTD	4166		-241,482.00
AJE08	12/31/2024	N	Deferred Outflows - IMRF	9999.180 GLTD	4166		-1,961,950.00
AJE08	12/31/2024	N	Net Pension Liability - IMRF	9999.260 GLTD	4166	3,500,611.00	
AJE08	12/31/2024	N	Deferred Inflows - IMRF	9999.270 GLTD	4166		-62,285.00
AJE08	12/31/2024	N	Pension Expense IMRF - Gen Gov	9999.502 GLTD	4166		-805,304.00
AJE08	12/31/2024	N	Pension Expense IMRF - Public Safety	9999.504 GLTD	4166		-131,813.00
AJE08	12/31/2024	N	Pension Expense IMRF - Highways	9999.508 GLTD	4166		-539,259.00
AJE08	12/31/2024	N	Pension Expense- IMRF	60 -599999 60	4166		-73,103.00
AJE08	12/31/2024	N	Pension Expense- IMRF	80 -599999 80	4166		-508,718.00
AJE08	12/31/2024	N	DEFERRED OUTFLOWS	60 -00-00-000-00-141100- 60	4166		-107,404.00
AJE08	12/31/2024	N	MISC DEDUCTIONS	60 -00-00-000-00-221068- 60	4166	183,637.00	
AJE08	12/31/2024	N	DEFERRED INFLOWS-PENSIONS	60 -00-00-000-00-236000- 60	4166		-3,130.00
AJE08	12/31/2024	N	DEFERRED OUTFLOWS-PENSIONS	80 -00-00-000-00-141100- 80	4166		-595,648.00
AJE08	12/31/2024	N	NET PENSION LIALITY	80 -00-00-000-00-221068- 80	4166	1,125,469.00	
AJE08	12/31/2024	N	DEFERRED INFLOWS-PENSIONS	80 -00-00-000-00-236000- 80	4166		-21,103.00
To adjust IMRF related accounts to actual							
AJE09	12/31/2024	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	70 -00-00-000-00-141299- 70		1,500.00	
AJE09	12/31/2024	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	70 -00-00-000-00-141299- 70			-320,000.00
AJE09	12/31/2024	N	ASSET RETIREMENT OBLIGATION	70 -00-00-000-00-220299- 70		320,000.00	
AJE09	12/31/2024	N	AMORTIZATION EXPENSE -ARO	70 -18-80-809-02-499999- 70			-1,500.00
AJE09	12/31/2024	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	80 -00-00-000-00-141299- 80			-24,166.67
AJE09	12/31/2024	N	DEFERRED OUTFLOWS OF RESOURCES - ARO	80 -00-00-000-00-141299- 80		320,000.00	
AJE09	12/31/2024	N	ASSET RETIREMENT OBLIGATION	80 -00-00-000-00-220299- 80			-320,000.00
AJE09	12/31/2024	N	AMORTIZATION EXPENSE -ARO	80 -18-80-809-02-499999- 80		24,166.67	
To record amortization expense on asset retirement obligation deferred outflows							
AJE10	12/31/2024	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79	3299		-702,310.34
AJE10	12/31/2024	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79	3299		-4,016.16
AJE10	12/31/2024	N	EXTERNAL SEWER USER FEE	79 -18-48-790-00-303120- 79	3299	702,310.34	
AJE10	12/31/2024	N	EXTERNAL SEWER USER FEE	79 -18-48-790-00-303120- 79	3299	4,016.16	
To adjust external sewer user fee							

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE11	12/31/2024	N	PRINCIPAL PAYMENTS	79 -18-48-794-02-440900- 79	6016. 1	203,292.68	
AJE11	12/31/2024	N	PRINCIPAL PAYMENTS	79 -18-48-795-02-440900- 79	6016. 1		-203,292.68
To move principal payment (PBC #153)							
AJE12	12/31/2024	N	A/R - STATE SALES TAX	10 -00-00-000-00-130325- 10	3264	18,967.68	
AJE12	12/31/2024	N	AVIATION FUEL TAX	10 -02-31-000-00-301206- 10	3264		-919.17
AJE12	12/31/2024	N	LOCAL USE TAX	10 -02-31-000-00-301207- 10	3264		-18,296.34
AJE12	12/31/2024	N	AUTO RENTAL TAX	10 -02-31-000-00-301208- 10	3264	247.83	
To correct AR for Local use Tax, Auto Rental Tax, and Aviation Fuel Tax							
AJE13	12/31/2024	N	INSTALLMENT NOTES REC	82 -00-00-000-00-130430- 82	6016. 1		-187,453.00
AJE13	12/31/2024	N	CDBG INSTALLMENT NOTES	82 -00-00-000-00-130431- 82	6016. 1		-0.14
AJE13	12/31/2024	N	CDBG DEFERRED NOTES	82 -00-00-000-00-130436- 82	6016. 1		-0.24
AJE13	12/31/2024	N	CDBG HOMESTEAD NOTES	82 -00-00-000-00-130441- 82	6016. 1		-0.22
AJE13	12/31/2024	N	LOAN REC - RENTAL REHAB	82 -00-00-000-00-130445- 82	6016. 1	0.26	
AJE13	12/31/2024	N	JUDGEMENTS RECEIVABLE	82 -00-00-000-00-130460- 82	6016. 1		-0.45
AJE13	12/31/2024	N	BUSINESS LOANS REC	82 -00-00-000-00-130470- 82	6016. 1	0.28	
AJE13	12/31/2024	N	FIRST TIME HOME BUYER	82 -00-00-000-00-130476- 82	6016. 1		-909.00
AJE13	12/31/2024	N	ALLOWANCE FOR BAD DEBT	82 -00-00-000-00-130999- 82	6016. 1	30,309.00	
AJE13	12/31/2024	N	ACCTS RECEIVABLE	82 -00-00-000-00-131000- 82	6016. 1		-0.21
AJE13	12/31/2024	N	CONSTRUCTION IN PROCESS	82 -00-00-000-00-150530- 82	6016. 1	0.30	
AJE13	12/31/2024	N	VOUCHERS PAYABLE	82 -00-00-000-00-201000- 82	6016. 1	0.44	
AJE13	12/31/2024	N	TAX & INSURANCE	82 -00-00-000-00-203000- 82	6016. 1	0.50	
AJE13	12/31/2024	N	CONTRACTS PAYABLE	82 -00-00-000-00-210300- 82	6016. 1	0.49	
AJE13	12/31/2024	N	OTHER EXPENSES PAYABLE	82 -00-00-000-00-225600- 82	6016. 1		-0.02
AJE13	12/31/2024	N	DUE TO CDBG	82 -00-00-000-00-235010- 82	6016. 1		-0.09
AJE13	12/31/2024	N	HASC	82 -00-00-000-00-240000- 82	6016. 1		-0.01
AJE13	12/31/2024	N	ADVANCES RECD-INSTALL	82 -00-00-000-00-240430- 82	6016. 1		-0.45
AJE13	12/31/2024	N	RESERVE FOR BAD DEBTS	82 -00-00-000-00-277500- 82	6016. 1		-0.41
AJE13	12/31/2024	N	INVESTMENT IN LAND	82 -00-00-000-00-299600- 82	6016. 1	0.19	
AJE13	12/31/2024	N	TRANSFER TO OTHER FUNDS	82 -18-45-820-02-444200- 82	6016. 1	158,052.78	
AJE13	12/31/2024	N	INSTALLMENT NOTES REC	84 -00-00-000-00-130430- 84	6016. 1	187,453.00	
AJE13	12/31/2024	N	FIRST TIME HOME BUYER	84 -00-00-000-00-130476- 84	6016. 1	909.00	
AJE13	12/31/2024	N	A/R - MANAGEMENT COMPANY	84 -00-00-000-00-130999- 84	6016. 1		-30,309.22
AJE13	12/31/2024	N	TRANSFER FROM OTHER FUNDS	84 -02-45-840-00-306700- 84	6016. 1		-158,052.78
To move DCDF balances to Fund 84 (PBC #154)							
AJE14	12/31/2024	N	Bond Premium	9999.222 GLTD	4203	78,200.62	
AJE14	12/31/2024	N	Amortization	9999.861 GLTD	4203		-78,200.62
AJE14	12/31/2024	N	DEBT-CURRENT 2013 GOB	80 -00-00-000-00-220125- 80	4203		-193,106.48
AJE14	12/31/2024	N	DEBT-LONG TERM 2014 GOB	80 -00-00-000-00-220128- 80	4203		-58,826.80
AJE14	12/31/2024	N	DEBT-LONG TERM 2015 GOB	80 -00-00-000-00-220130- 80	4203		-53,664.98
AJE14	12/31/2024	N	DEBT-LONG TERM 2016 GOB	80 -00-00-000-00-220132- 80	4203		-107,104.85
AJE14	12/31/2024	N	DEBT-LONG TERM 2018 GOB	80 -00-00-000-00-220136- 80	4203		-78,244.88
AJE14	12/31/2024	N	DEBT - CURRENT 2020 GOB	80 -00-00-000-00-220137- 80	4203	758,989.86	
AJE14	12/31/2024	N	DEBT - LONG TERM 2020 GOB	80 -00-00-000-00-220138- 80	4203		-758,989.86
AJE14	12/31/2024	N	DEBT LONG TERM 2022 GOB	80 -00-00-000-00-220140- 80	4203		-27,102.73
AJE14	12/31/2024	N	UNAMORTIZED BOND PREMIUMS	80 -00-00-000-00-220199- 80	4203	561,081.56	
AJE14	12/31/2024	N	INTEREST INCOME	80 -18-80-800-00-307101- 80	4203		-43,030.84
AJE14	12/31/2024	N	INTEREST INCOME	80 -18-80-800-00-307101- 80	4203	561,081.56	
AJE14	12/31/2024	N	AMORTIZATION - BOND PREMIUMS	80 -18-80-800-00-307199- 80	4203		-561,081.56
To adjust bond premiums							
AJE15	12/31/2024	N	INVESTMENT MARKET VALUE	10 -00-00-000-00-111999- 10		339,211.74	
AJE15	12/31/2024	N	INVESTMENT INCOME	10 -02-37-000-00-307141- 10		1,430,170.17	
AJE15	12/31/2024	N	UNREALIZED GAIN/LOSS	10 -02-37-000-00-307999- 10			-1,769,381.91
AJE15	12/31/2024	N	INVESTMENT MARKET VALUE	89 -00-00-000-00-111999- 89			-473,026.25
AJE15	12/31/2024	N	GAIN/LOSS ON INVESTMENTS	89 -18-43-890-00-307341- 89		473,026.25	
To correct unrealized gain/loss on investments							

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE16	12/31/2024	N	Accrued Interest Payable - SBITAs	8888.204 LGLTD	3554	2.00	
AJE16	12/31/2024	N	SBITA Payable - ST	8888.236 LGLTD	3554	12,887.00	
AJE16	12/31/2024	N	Principal Payments - SBITAs	8888.804 LGLTD	3554		-34,254.00
AJE16	12/31/2024	N	Issuance of SBITAs	8888.824 LGLTD	3554	21,367.00	
AJE16	12/31/2024	N	Interest Expense - SBITAs	8888.854 LGLTD	3554		-2.00
AJE16	12/31/2024	N	Accrued Interest Payable - SBITAs	9999.204 GLTD	3554	76.00	
AJE16	12/31/2024	N	SBITA Payable - LT	9999.235 GLTD	3554	101,331.00	
AJE16	12/31/2024	N	SBITA Payable - ST	9999.236 GLTD	3554	34,230.00	
AJE16	12/31/2024	N	Principal Payments - SBITAs	9999.804 GLTD	3554		-135,561.00
AJE16	12/31/2024	N	Interest Expense - SBITAs	9999.854 GLTD	3554		-76.00
AJE16	12/31/2024	N	SBITA ISSUANCE	10 -02-38-000-00-306785- 10	3554	235,174.31	
AJE16	12/31/2024	N	COMPUTER SOFTWARE	10 -02-41-017-02-424700- 10	3554	13,147.21	
AJE16	12/31/2024	N	SOFTWARE LEASE PRINCIPAL PMTS	10 -02-41-017-02-440902- 10	3554		-12,985.94
AJE16	12/31/2024	N	SOFTWARE LEASE INTEREST PMTS	10 -02-41-017-02-441002- 10	3554		-161.43
AJE16	12/31/2024	N	SOFTWARE LEASE PRINCIPAL PMTS	10 -04-46-065-02-440902- 10	3554	0.29	
AJE16	12/31/2024	N	SOFTWARE LEASE INTEREST PMTS	10 -04-46-065-02-441002- 10	3554		-0.13
AJE16	12/31/2024	N	SBITA CAPITAL OUTLAY	10 -04-46-065-02-449903- 10	3554		-235,174.31
AJE16	12/31/2024	N	SBITA ISSUANCE	35 -06-59-350-00-306785- 35	3554		-13,600.12
AJE16	12/31/2024	N	COMPUTER SOFTWARE	35 -06-59-351-02-424700- 35	3554		-35,069.00
AJE16	12/31/2024	N	SBITA CAPITAL OUTLAY	35 -06-59-351-02-449903- 35	3554	14,100.12	
AJE16	12/31/2024	N	Software Lease Principal Payments	35 -43-03-392-00-440902- 35	3554	34,254.00	
AJE16	12/31/2024	N	Software Lease Interest	35 -43-03-392-00-441002- 35	3554	315.00	
AJE16	12/31/2024	N	AMORTIZATION EXPENSE -GASB 96 - GG	GFA -02-00-000-00-499997- GFA	3554	321,854.00	
AJE16	12/31/2024	N	RTU SOFTWARE	GFA -04-00-000-00-155530- GFA	3554		-202,175.00
AJE16	12/31/2024	N	RTU A/A SOFTWARE	GFA -04-00-000-00-155560- GFA	3554		-147,851.00
AJE16	12/31/2024	N	AMORTIZATION EXPENSE -GASB 96 - PS	GFA -04-00-000-00-499997- GFA	3554	28,172.00	
AJE16	12/31/2024	N	RTU SOFTWARE	8889 -06-00-000-00-155530- LGFA	3554	21,867.00	
AJE16	12/31/2024	N	RTU A/A SOFTWARE	8889 -06-00-000-00-155560- LGFA	3554		-22,656.00
AJE16	12/31/2024	N	SBITA ADDITIONS	8889 -06-00-000-00-450699- LGFA	3554		-21,867.00
AJE16	12/31/2024	N	AMORTIZATION EXPENSE- GASB 96 - CR	8889 -06-00-000-00-499997- LGFA	3554	22,656.00	

To record GASB 96 SBITA activity

AJE17	12/31/2024	N	Accrued Interest Payable - Leases	8888.203 LGLTD	4251. 3	392.79	
AJE17	12/31/2024	N	Lease Payable - LT	8888.230 LGLTD	4251. 3	248,098.59	
AJE17	12/31/2024	N	Lease Payable - ST	8888.231 LGLTD	4251. 3		-5,196.63
AJE17	12/31/2024	N	Principal Payments - Leases	8888.803 LGLTD	4251. 3		-242,901.96
AJE17	12/31/2024	N	Interest Expense - Leases	8888.853 LGLTD	4251. 3		-392.79
AJE17	12/31/2024	N	LEASES PRINCIPAL PAYMENTS	10 -02-43-039-02-440901- 10	4251. 3		
AJE17	12/31/2024	N	LEASE PRINCIPAL	10 -10-43-851-07-440901- 10	4251. 3		
AJE17	12/31/2024	N	ACCRUED INTEREST RECEIV	34 -00-00-000-00-130199- 34	4251. 3		-392.79
AJE17	12/31/2024	N	LEASE RECEIVABLE	34 -00-00-000-00-130999- 34	4251. 3		-242,901.96
AJE17	12/31/2024	N	DEFERRED INFLOWS - LEASES	34 -00-00-000-00-240999- 34	4251. 3	382,659.01	
AJE17	12/31/2024	N	INTEREST INCOME - LEASES	34 -02-43-340-00-307199- 34	4251. 3		-346,473.04
AJE17	12/31/2024	N	INTEREST INCOME - LEASES	34 -02-43-340-00-307199- 34	4251. 3	392.79	
AJE17	12/31/2024	N	RENTAL INCOME - LIBRARY	34 -02-43-340-00-308822- 34	4251. 3	589,375.00	
AJE17	12/31/2024	N	RENTAL INCOME - LIBRARY	34 -02-43-340-00-308822- 34	4251. 3		-382,659.01
AJE17	12/31/2024	N	LEASE PRINCIPAL PAYMENTS	35 -06-59-351-02-440902- 35	4251. 3	242,901.96	
AJE17	12/31/2024	N	LEASE PRINCIPAL PAYMENTS	35 -06-59-351-02-440902- 35	4251. 3		-8,397.16
AJE17	12/31/2024	N	LEASE INTEREST PAYMENTS	35 -06-59-351-02-441002- 35	4251. 3	346,473.04	
AJE17	12/31/2024	N	SMALL CAPITAL ITEMS	35 -06-59-351-02-449900- 35	4251. 3	8,397.16	
AJE17	12/31/2024	N	BUILDING LEASE PAYMENT	35 -06-59-351-02-455300- 35	4251. 3		-589,375.00
AJE17	12/31/2024	N	LEASES PRINCIPAL PAYMENTS	61 -16-43-610-05-440901- 61	4251. 3	1,976.10	
AJE17	12/31/2024	N	VEHICLE LEASE PAYMENT	61 -16-43-611-05-455200- 61	4251. 3		-1,976.10
AJE17	12/31/2024	N	INTEREST PAYMENT	61 -16-43-613-05-441000- 61	4251. 3		
AJE17	12/31/2024	N	RTU A/A BUILDINGS	8889 -04-00-000-00-155550- LGFA	4251. 3		-382,659.01
AJE17	12/31/2024	N	AMORTIZATION EXPENSE- GASB 87 - CR	8889 -06-00-000-00-499996- LGFA	4251. 3	382,659.01	

To record GASB 87 lessor entries

AJE18	12/31/2024	N	RTU Lease Assets	9999.152 GLTD			
AJE18	12/31/2024	N	RTU Lease Assets	9999.152 GLTD			
AJE18	12/31/2024	N	Lease Payable - LT	9999.230 GLTD		567,033.00	
AJE18	12/31/2024	N	Lease Payable - ST	9999.231 GLTD		6,581.00	
AJE18	12/31/2024	N	Principal Payments - Leases	9999.803 GLTD			-814,039.00
AJE18	12/31/2024	N	Issuance of Leases	9999.823 GLTD		240,425.00	
AJE18	12/31/2024	N	RTU Vehicles	GFA -02-00-000-00-155535- GFA			-154,116.00
AJE18	12/31/2024	N	RTU Vehicles	GFA -02-00-000-00-155535- GFA		52,864.00	

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE18	12/31/2024	N	RTU A/A Vehicles	GFA -02-00-000-00-155545- GFA		154,116.00	
AJE18	12/31/2024	N	RTU A/A Vehicles	GFA -02-00-000-00-155545- GFA			-42,141.00
AJE18	12/31/2024	N	Capital Additions Leases	GFA -02-00-000-00-450900- GFA			
AJE18	12/31/2024	N	Capital Additions Leases	GFA -02-00-000-00-450900- GFA			-240,425.00
AJE18	12/31/2024	N	AMORTIZATION EXPENSE -GASB 87- GG	GFA -02-00-000-00-499996- GFA		42,141.00	
AJE18	12/31/2024	N	RTU Vehides	GFA -04-00-000-00-155535- GFA			-46,959.00
AJE18	12/31/2024	N	RTU Buildings	GFA -04-00-000-00-155540- GFA		86,608.00	
AJE18	12/31/2024	N	RTU A/A Vehicles	GFA -04-00-000-00-155545- GFA		46,959.00	
AJE18	12/31/2024	N	RTU A/A Vehicles	GFA -04-00-000-00-155545- GFA			-24,807.00
AJE18	12/31/2024	N	RTU A/A Buildings	GFA -04-00-000-00-155550- GFA		100,952.00	
AJE18	12/31/2024	N	RTU A/A Buildings	GFA -04-00-000-00-155550- GFA			-544,577.00
AJE18	12/31/2024	N	RTU A/A Equipment	GFA -04-00-000-00-155551- GFA			-202,566.00
AJE18	12/31/2024	N	AMORTIZATION EXPENSE -GASB 87 - PS	GFA -04-00-000-00-499996- GFA		771,951.00	

Leases for 4254.1

AJE19	12/31/2024	N	AUTOMOTIVE EQUIPMENT	70 -00-00-000-00-150510- 70	6016.5, 3504, 3505	839,444.60	
AJE19	12/31/2024	N	A/D - IMPROVEMENTS	70 -00-00-000-00-155503- 70	6016.5, 3504, 3505	32,728.13	
AJE19	12/31/2024	N	A/D - IMPROVEMENTS	70 -00-00-000-00-155503- 70	6016.5, 3504, 3505		-32,495.63
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	70 -00-00-000-00-155510- 70	6016.5, 3504, 3505		-839,444.60
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	70 -18-41-703-02-499995- 70	6016.5, 3504, 3505		-32,728.13
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	70 -18-41-703-02-499995- 70	6016.5, 3504, 3505	32,495.63	
AJE19	12/31/2024	N	CONSTRUCTION IN PROCESS	78 -00-00-000-00-150530- 78	6016.5, 3504, 3505	135.00	
AJE19	12/31/2024	N	CONTRACTS PAYABLE	78 -00-00-000-00-210300- 78	6016.5, 3504, 3505		-135.00
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79	6016.5, 3504, 3505	140,567.21	
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79	6016.5, 3504, 3505		-125,469.28
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	79 -18-48-790-06-499995- 79	6016.5, 3504, 3505		-140,567.21
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	79 -18-48-790-06-499995- 79	6016.5, 3504, 3505	125,469.28	
AJE19	12/31/2024	N	A/D - BUILDINGS	80 -00-00-000-00-155502- 80	6016.5, 3504, 3505		-18,061,581.71
AJE19	12/31/2024	N	A/D INFRASTRUCTURE	80 -00-00-000-00-155505- 80	6016.5, 3504, 3505	17,781,890.96	
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	80 -00-00-000-00-155510- 80	6016.5, 3504, 3505	279,690.75	
AJE19	12/31/2024	N	A/D - IMPROVEMENTS	GFA -02-00-000-00-155503- GFA	6016.5, 3504, 3505	76,292.24	
AJE19	12/31/2024	N	A/D - IMPROVEMENTS	GFA -02-00-000-00-155503- GFA	6016.5, 3504, 3505		-76,636.24
AJE19	12/31/2024	N	A/D INFRASTRUCTURE	GFA -02-00-000-00-155505- GFA	6016.5, 3504, 3505	81,960.03	
AJE19	12/31/2024	N	A/D INFRASTRUCTURE	GFA -02-00-000-00-155505- GFA	6016.5, 3504, 3505		-34,772.28
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -02-00-000-00-499995- GFA	6016.5, 3504, 3505		-158,252.27
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -02-00-000-00-499995- GFA	6016.5, 3504, 3505	111,408.52	
AJE19	12/31/2024	N	OTHER EQUIPMENT	GFA -04-00-000-00-150520- GFA	6016.5, 3504, 3505	37,740.00	
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA	6016.5, 3504, 3505	31.25	
AJE19	12/31/2024	N	A/D - OTHER EQUIPMENT	GFA -04-00-000-00-155520- GFA	6016.5, 3504, 3505		-160,741.00
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -04-00-000-00-499995- GFA	6016.5, 3504, 3505		-31.25
AJE19	12/31/2024	N	BUILDINGS	GFA -06-00-000-00-150502- GFA	6016.5, 3504, 3505		-994,943.00
AJE19	12/31/2024	N	OTHER EQUIPMENT	GFA -06-00-000-00-150520- GFA	6016.5, 3504, 3505		-37,740.00
AJE19	12/31/2024	N	A/D - BUILDINGS	GFA -06-00-000-00-155502- GFA	6016.5, 3504, 3505	994,943.00	
AJE19	12/31/2024	N	A/D - OTHER EQUIPMENT	GFA -06-00-000-00-155520- GFA	6016.5, 3504, 3505		-768.50
AJE19	12/31/2024	N	A/D - OTHER EQUIPMENT	GFA -06-00-000-00-155520- GFA	6016.5, 3504, 3505	160,741.00	
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -06-00-000-00-499995- GFA	6016.5, 3504, 3505	768.50	
AJE19	12/31/2024	N	A/D LAND IMPROVEMENTS	GFA -08-00-000-00-155504- GFA	6016.5, 3504, 3505	33,186.14	
AJE19	12/31/2024	N	A/D LAND IMPROVEMENTS	GFA -08-00-000-00-155504- GFA	6016.5, 3504, 3505		-34,664.44
AJE19	12/31/2024	N	A/D INFRASTRUCTURE	GFA -08-00-000-00-155505- GFA	6016.5, 3504, 3505	3,282,318.54	
AJE19	12/31/2024	N	A/D INFRASTRUCTURE	GFA -08-00-000-00-155505- GFA	6016.5, 3504, 3505		-3,283,451.67
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	GFA -08-00-000-00-155510- GFA	6016.5, 3504, 3505	477,039.77	
AJE19	12/31/2024	N	A/D - AUTOMOTIVE	GFA -08-00-000-00-155510- GFA	6016.5, 3504, 3505		-492,137.70
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -08-00-000-00-499995- GFA	6016.5, 3504, 3505		-3,792,544.45
AJE19	12/31/2024	N	DEPRECIATION EXPENSE	GFA -08-00-000-00-499995- GFA	6016.5, 3504, 3505	3,810,253.81	

To correct capital assets

AJE20	12/31/2024	N	AUTOMOTIVE EQUIPMENT	78 -00-00-000-00-150510- 78	6016.5, 3504	75,489.63	
AJE20	12/31/2024	N	A/D - AUTOMOTIVE	78 -00-00-000-00-155510- 78	6016.5, 3504		-14,468.85
AJE20	12/31/2024	N	FUND BALANCE- UNRESERV	78 -00-00-000-00-295000- 78	6016.5, 3504		-61,020.78
AJE20	12/31/2024	N	AUTOMOTIVE EQUIPMENT	79 -00-00-000-00-150510- 79	6016.5, 3504		-75,489.63
AJE20	12/31/2024	N	A/D - AUTOMOTIVE	79 -00-00-000-00-155510- 79	6016.5, 3504	14,468.85	
AJE20	12/31/2024	N	FUND BALANCE- UNRESERV	79 -00-00-000-00-295000- 79	6016.5, 3504	61,020.78	

To move fund 79 capital asset that was split
prior year to fund 78

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE21	12/31/2024	N	INFRASTRUCTURE COSTS	77 -00-00-000-00-150505- 77	6016.5, 3504, 3505	943,754.82	
AJE21	12/31/2024	N	A/D INFRASTRUCTURE	77 -00-00-000-00-155505- 77	6016.5, 3504, 3505		-31,458.50
AJE21	12/31/2024	N	A/D INFRASTRUCTURE	77 -00-00-000-00-155505- 77	6016.5, 3504, 3505		-47,187.75
AJE21	12/31/2024	N	FUND BALANCE- UNRESERV	77 -00-00-000-00-295000- 77	6016.5, 3504, 3505		-912,296.32
AJE21	12/31/2024	N	DEPRECIATION EXPENSE	77 -18-41-770-05-499995- 77	6016.5, 3504, 3505	47,187.75	
AJE21	12/31/2024	N	FUND BALANCE- UNRESERV	GFA -00-00-000-00-295000- GFA	6016.5, 3504, 3505	912,296.32	
AJE21	12/31/2024	N	INFRASTRUCTURE COSTS	GFA -02-00-000-00-150505- GFA	6016.5, 3504, 3505		-943,754.82
AJE21	12/31/2024	N	A/D INFRASTRUCTURE	GFA -02-00-000-00-155505- GFA	6016.5, 3504, 3505	31,458.50	
To transfer Fund 77 asset from Gov't							
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -02-00-000-00-150530- GFA	6016.5, 3505	870,846.97	
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -02-00-000-00-150530- GFA	6016.5, 3505		-842,178.97
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -02-00-000-00-150530- GFA	6016.5, 3505		-184,961.00
AJE22	12/31/2024	N	CAPITAL ADDITIONS	GFA -02-00-000-00-450600- GFA	6016.5, 3505	842,178.97	
AJE22	12/31/2024	N	LOSS ON DISPOSAL	GFA -02-00-000-00-499999- GFA	6016.5, 3505		-870,846.97
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	6016.5, 3505	184,961.00	
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	6016.5, 3505	3,111,629.50	
AJE22	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	6016.5, 3505		-3,369,812.50
AJE22	12/31/2024	N	CAPITAL ADDITIONS	GFA -04-00-000-00-450600- GFA	6016.5, 3505	3,369,812.50	
AJE22	12/31/2024	N	LOSS ON DISPOSAL	GFA -04-00-000-00-499999- GFA	6016.5, 3505		-3,111,629.50
To restate CIP and correct CIP diposal							
AJE23	12/31/2024	N	LAND	80 -00-00-000-00-150501- 80	6016.5, 3504	1,432,150.96	
AJE23	12/31/2024	N	FUND BALANCE- UNRESERV	80 -00-00-000-00-295000- 80	6016.5, 3504		-1,432,150.96
To restate Fund 80 capital asset that was missed in prior year.							
AJE24	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6016	237,717.07	
AJE24	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6016	237,717.07	
AJE24	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6016	13,479.90	
AJE24	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6016	102,852.60	
AJE24	12/31/2024	N	VOUCHERS PAYABLE	81 -00-00-000-00-201000- 81	6016		-591,766.64
To correct RJR48 - posted backwards RJR44 - Posted Incorrect (PBC #140)							
AJE25	12/31/2024	N	A/R FEDERAL GRANTS	70 -00-00-000-00-130650- 70		48,323.67	
AJE25	12/31/2024	N	A/R FEDERAL GRANTS	70 -00-00-000-00-130650- 70			-18,002.48
AJE25	12/31/2024	N	A/R FEDERAL GRANTS	70 -00-00-000-00-130650- 70		9,315.97	
AJE25	12/31/2024	N	DEFERRED REV	70 -00-00-000-00-241000- 70			-48,323.67
AJE25	12/31/2024	N	FEDERAL GRANTS	70 -18-41-700-00-302106- 70		18,002.48	
AJE25	12/31/2024	N	FEDERAL GRANTS	70 -18-41-700-00-302106- 70			-9,315.97
To correct Federal AR							
AJE26	12/31/2024	N	VOUCHERS PAYABLE	85 -00-00-000-00-241000- 85		355,433.90	
AJE26	12/31/2024	N	MISC EXPENSE	85 -02-43-859-02-408899-TCCI 85			-355,433.90
To reverse PY Vouchers Payable							
AJE27	12/31/2024	N	Compensated Absences	9999.250 GLTD	4110		-4,121,740.25
AJE27	12/31/2024	N	Compensated Absences - ST	9999.251 GLTD	4110		-3,691,985.34
AJE27	12/31/2024	N	Net Position	9999.299 GLTD	4110	7,813,725.59	
AJE27	12/31/2024	N	ACCURED VACATION	60 -00-00-000-00-225200- 60	4110		-50,410.79
AJE27	12/31/2024	N	FUND BALANCE- UNRESERV	60 -00-00-000-00-295000- 60	4110	50,410.79	
AJE27	12/31/2024	N	ACCURED VACATION	70 -00-00-000-00-225200- 70	4110		-23,391.99
AJE27	12/31/2024	N	FUND BALANCE- UNRESERV	70 -00-00-000-00-295000- 70	4110	23,391.99	
AJE27	12/31/2024	N	ACCURED VACATION	80 -00-00-000-00-225200- 80	4110		-499,443.68
AJE27	12/31/2024	N	FUND BALANCE- UNRESERV	80 -00-00-000-00-295000- 80	4110	499,443.68	
To correct prior year compensated absences due to implementation of GASB 101							

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE28	12/31/2024	N	ACCRUED VACATION	60 -00-00-000-00-225200- 60	4109, 4110		-9,927.42
AJE28	12/31/2024	N	SALARIES	60 -16-48-601-01-409000- 60	4109, 4110	9,927.42	
AJE28	12/31/2024	N	ACCURED VACATION	70 -00-00-000-00-225200- 70	4109, 4110		-27,555.80
AJE28	12/31/2024	N	SALARIES	70 -18-41-701-01-409000- 70	4109, 4110	25,108.43	
AJE28	12/31/2024	N	SALARIES	70 -18-41-707-01-409000- 70	4109, 4110	2,447.37	
AJE28	12/31/2024	N	ACCRUED VACATION	80 -00-00-000-00-225200- 80	4109, 4110	33,026.65	
AJE28	12/31/2024	N	SALARIES	80 -18-80-801-01-409000- 80	4109, 4110	30,177.61	
AJE28	12/31/2024	N	SALARIES	80 -18-80-802-01-409000- 80	4109, 4110		-27,430.52
AJE28	12/31/2024	N	SALARIES	80 -18-80-803-01-409000- 80	4109, 4110		-77,125.46
AJE28	12/31/2024	N	SALARIES	80 -18-80-804-01-409000- 80	4109, 4110	35,524.94	
AJE28	12/31/2024	N	SALARIES	80 -18-80-805-01-409000- 80	4109, 4110	5,826.78	
To adjust compensated absences to actual							
AJE29	12/31/2024	N	A/R STATE MAINTENANCE I	46 -00-00-000-00-130570- 46	3263		-82,834.04
AJE29	12/31/2024	N	DEF REV DUE TO STATE BUDGET	46 -00-00-000-00-241120- 46	3263	43,565.09	
AJE29	12/31/2024	N	MAINT INCOME FR STATE	46 -10-48-460-00-302123- 46	3263	39,268.95	
To correct Revenue and AR							
AJE30	12/31/2024	N	DEBT - CURRENT	45 -00-00-000-00-220116- 45		25,000.00	
AJE30	12/31/2024	N	DEBT - LONG TERM	45 -00-00-000-00-220117- 45			-575,000.00
AJE30	12/31/2024	N	PRINCIPAL PAYMENTS	45 -10-48-454-06-440900- 45		550,000.00	
To correct debt in fund 45							
AJE31	12/31/2024	N	A/R STATE GRANTS	85 -00-00-000-00-130675- 85		248,924.22	
AJE31	12/31/2024	N	VOUCHERS PAYABLE	85 -00-00-000-00-201000- 85			-168,852.82
AJE31	12/31/2024	N	DEFERRED REVENUE	85 -00-00-000-00-241120- 85			-248,924.22
AJE31	12/31/2024	N	MISC EXPENSE	85 -02-43-859-02-408899-TCCI 85		168,852.82	
To adjust Voucher Payable and Accounts Receivable							
AJE32	12/31/2024	N	Accrued Interest Payable	9999.200 GLTD	4203	17,423.00	
AJE32	12/31/2024	N	Bonds Payable - LT	9999.220 GLTD	4203	2,698,990.00	
AJE32	12/31/2024	N	Bonds Payable - ST	9999.221 GLTD	4203	1,285,000.00	
AJE32	12/31/2024	N	Notes Payable - LT	9999.240 GLTD	4203	1,016,144.00	
AJE32	12/31/2024	N	Notes Payable - ST	9999.241 GLTD	4203		-34,525.00
AJE32	12/31/2024	N	Principal Payments - Bonds	9999.801 GLTD	4203		-3,983,990.00
AJE32	12/31/2024	N	Principal Payments - Notes	9999.802 GLTD	4203		-981,619.00
AJE32	12/31/2024	N	Interest Expense	9999.851 GLTD	4203		-17,423.00
To record debt entries							
AJE33	12/31/2024	N	INVESTMENT IN BUILDINGS	60 -00-00-000-00-299610- 60		0.53	
AJE33	12/31/2024	N	INVESTMENT IN IMPROVEMENTS	60 -00-00-000-00-299620- 60			-0.33
AJE33	12/31/2024	N	INVESTMENT IN AUTOMOTIVE	60 -00-00-000-00-299640- 60		0.14	
AJE33	12/31/2024	N	INVESTMENT IN OFFICE EQUIPMENT	60 -00-00-000-00-299650- 60		0.11	
AJE33	12/31/2024	N	INVESTMENT IN OTHER EQUIPMENT	60 -00-00-000-00-299660- 60		0.24	
AJE33	12/31/2024	N	MISCELLANEOUS INCOME	60 -16-48-600-00-308899- 60			-0.69
AJE33	12/31/2024	N	INVESTMENT IN BUILDINGS	70 -00-00-000-00-299610- 70		0.71	
AJE33	12/31/2024	N	INVESTMENT IN IMPROVEMENTS	70 -00-00-000-00-299620- 70		0.46	
AJE33	12/31/2024	N	INVESTMENT IN AUTOMOTIVE	70 -00-00-000-00-299640- 70			-0.67
AJE33	12/31/2024	N	INVESTMENT IN OTHER EQUIPMENT	70 -00-00-000-00-299660- 70		0.21	
AJE33	12/31/2024	N	MISCELLANEOUS INCOME	70 -18-41-700-00-308899- 70			-0.71
AJE33	12/31/2024	N	INVESTMENT IN INFRASTRUCTURE	77 -00-00-000-00-299630- 77		0.45	
AJE33	12/31/2024	N	PROFESSIONAL SERVICES	77 -18-41-770-02-428000- 77			-0.45
AJE33	12/31/2024	N	INVESTMENT IN IMPROVEMENTS	78 -00-00-000-00-299620- 78		0.23	
AJE33	12/31/2024	N	INVESTMENT IN INFRASTRUCTURE	78 -00-00-000-00-299630- 78		0.08	
AJE33	12/31/2024	N	MATERIAL - SEWERS	78 -18-48-780-02-432400- 78			-0.31
AJE33	12/31/2024	N	INVESTMENT IN BUILDINGS	79 -00-00-000-00-299610- 79		0.21	
AJE33	12/31/2024	N	INVESTMENT IN IMPROVEMENTS	79 -00-00-000-00-299620- 79		0.77	
AJE33	12/31/2024	N	INVESTMENT IN INFRASTRUCTURE	79 -00-00-000-00-299630- 79			-0.95
AJE33	12/31/2024	N	INVESTMENT IN OFFICE EQUIPMENT	79 -00-00-000-00-299650- 79		0.17	
AJE33	12/31/2024	N	MISCELLANEOUS INCOME	79 -18-48-790-00-308899- 79			-0.20
AJE33	12/31/2024	N	OPERATING CASH	80 -00-00-000-00-105000- 80		160,141.53	
AJE33	12/31/2024	N	FUND BALANCE- UNRESERV	80 -00-00-000-00-295000- 80			-28.10
AJE33	12/31/2024	N	INVESTMENT IN BUILDINGS	80 -00-00-000-00-299610- 80			-160,141.71
AJE33	12/31/2024	N	INVESTMENT IN IMPROVEMENTS	80 -00-00-000-00-299620- 80			-0.83
AJE33	12/31/2024	N	INVESTMENT IN INFRASTRUCTURE	80 -00-00-000-00-299630- 80			-0.07

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE33	12/31/2024	N	INVESTMENT IN AUTOMOTIVE	80 -00-00-000-00-299640- 80		0.37	
AJE33	12/31/2024	N	INVESTMENT IN OFFICE EQUIPMENT	80 -00-00-000-00-299650- 80			-0.45
AJE33	12/31/2024	N	INVESTMENT IN OTHER EQUIPMENT	80 -00-00-000-00-299660- 80		29.26	
AJE33	12/31/2024	N	OPERATING CASH	81 -00-00-000-00-105000- 81			-160,141.53
AJE33	12/31/2024	N	INVESTMENT IN BUILDINGS	81 -00-00-000-00-299610- 81		160,141.53	
To write off miscellaneous unused fund balance accounts							
AJE34	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	3509		-298,540.69
AJE34	12/31/2024	N	LOSS ON DISPOSAL	81 -18-80-811-08-499999- 81	3509	298,540.69	
AJE34	12/31/2024	N	AUTOMOTIVE EQUIPMENT	GFA -04-00-000-00-150510- GFA	3509	75,523.00	
AJE34	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	3509		-9,910.00
AJE34	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -04-00-000-00-150530- GFA	3509		-75,523.00
AJE34	12/31/2024	N	A/D - AUTOMOTIVE	GFA -04-00-000-00-155510- GFA	3509		-75,523.00
AJE34	12/31/2024	N	DEPRECIATION EXPENSE	GFA -04-00-000-00-499995- GFA	3509	75,523.00	
AJE34	12/31/2024	N	LOSS ON DISPOSAL	GFA -04-00-000-00-499999- GFA	3509	9,910.00	
AJE34	12/31/2024	N	INFRASTRUCTURE COSTS	GFA -08-00-000-00-150505- GFA	3509	55,265.94	
AJE34	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	3509		-55,265.94
AJE34	12/31/2024	N	A/D INFRASTRUCTURE	GFA -08-00-000-00-155505- GFA	3509		-32,238.47
AJE34	12/31/2024	N	DEPRECIATION EXPENSE	GFA -08-00-000-00-499995- GFA	3509	32,238.47	
To remove capitalized and disposed CIP assets missed in previous years.							
AJE35	12/31/2024	N	CONSTRUCTION IN PROCESS	45 -00-00-000-00-150530- 45	6016. 8		-34,675.50
AJE35	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	6016. 8	34,675.50	
AJE35	12/31/2024	N	CAPITAL ADDITIONS	GFA -08-00-000-00-450600- GFA	6016. 8		-34,675.50
AJE35	12/31/2024	N	BUILDINGS, GROUNDS, GENERAL	45 -10-48-454-06-489000-MSC23 45	6016. 8	34,675.50	
To remove construction in process from fund 45							
AJE36	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	6016. 8	61,981.99	
AJE36	12/31/2024	N	WATER MAIN REPLACEMENTS	81 -18-80-811-08-488800-23-25 81	6016. 8		-61,981.99
To correct Fund 81 CIP's beginning balance							
AJE37	12/31/2024	N	PAYMENT IN LIEU OF TAXES	35 -06-59-350-00-303607- 35		540,096.00	
AJE37	12/31/2024	N	PILOT DCPU	35 -06-59-350-00-303699- 35			-540,096.00
AJE37	12/31/2024	N	PAYMENT IN LIEU OF TAXES	80 -18-80-803-02-429300- 80			-540,096.00
AJE37	12/31/2024	N	PILOT DCPU	80 -18-80-803-02-429399- 80		540,096.00	
To reclassify transfers to revenues/expenditures related to discretely presented component unit							
AJE38	12/31/2024	N	MEDICAL INSURANCE	10 -02-40-015-01-411200- 10		3,000.00	
AJE38	12/31/2024	N	CITY MANAGER ALLOWANCE	10 -02-40-015-01-413100- 10			-3,000.00
To correct PBC 235, moving medical insurance to correct account							
AJE39	12/31/2024	N	ADMINISTRATIVE EXPENSES	16 -02-45-162-02-429700- 16		12,461.92	
AJE39	12/31/2024	N	REHAB PROGRAMS	16 -02-45-162-02-492700- 16			-12,461.92
To correct community grant reimbursements							
AJE40	12/31/2024	N	CONTRACTS PAYABLE	45 -00-00-000-00-210300- 45	3510		-32,584.79
AJE40	12/31/2024	N	CONTRACTS PAYABLE	45 -00-00-000-00-210300- 45	3510		-165,829.20
AJE40	12/31/2024	N	CONTRACTS PAYABLE	46 -00-00-000-00-210300- 46	3510		-166,570.87
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	79 -00-00-000-00-150530- 79	3510	29,369.72	
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	79 -00-00-000-00-150530- 79	3510	283,670.61	
AJE40	12/31/2024	N	CONTRACTS PAYABLE	79 -00-00-000-00-210300- 79	3510		-29,369.72
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	80 -00-00-000-00-150530- 80	3510	36,386.90	
AJE40	12/31/2024	N	CONTRACTS PAYABLE	80 -00-00-000-00-210300- 80	3510		-36,386.90
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	3510	16,124.26	
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	3510	10,211.24	
AJE40	12/31/2024	N	CONTRACTS PAYABLE	81 -00-00-000-00-210300- 81	3510		-16,124.26
AJE40	12/31/2024	N	CONTRACTS PAYABLE	81 -00-00-000-00-210300- 81	3510		-10,211.24
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	89 -00-00-000-00-150530- 89	3510	281,385.93	
AJE40	12/31/2024	N	CONTRACTS PAYABLE	89 -00-00-000-00-210300- 89	3510		-281,385.93
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	3510	199,155.66	

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE40	12/31/2024	N	CAPITAL ADDITIONS	GFA -08-00-000-00-450600- GFA	3510		-199,155.66
AJE40	12/31/2024	N	CONSTRUCTION IN PROCESS	8889 -06-00-000-00-150530- LGFA	3510	165,829.20	
AJE40	12/31/2024	N	CAPITAL ADDITIONS	8889 -06-00-000-00-450600- LGFA	3510		-165,829.20
AJE40	12/31/2024	N	BUILDINGS, GROUNDS, GENERAL	45 -10-48-454-06-489000-L2303 45	3510	83,081.00	
AJE40	12/31/2024	N	BUILDINGS, GROUNDS, GENERAL	45 -10-48-454-06-489000-L2304 45	3510	60,940.00	
AJE40	12/31/2024	N	BUILDINGS, GROUNDS, GENERAL	45 -10-48-454-06-489000-L2305 45	3510	21,808.20	
AJE40	12/31/2024	N	BUILDINGS, GROUNDS, GENERAL	45 -10-48-454-06-489000-MSC23 45	3510	32,584.79	
AJE40	12/31/2024	N	W MOUND OVR STEVENS CRK REPAIR	46 -10-48-460-06-489050-19-33 46	3510	39,097.12	
AJE40	12/31/2024	N	BRIDGES	46 -10-48-460-07-489050-19-34 46	3510	127,473.75	
AJE40	12/31/2024	N	REA'S BRIDGE RD/BRUSH COLLEGE	79 -18-48-790-06-489030-20-06 79	3510		-283,670.61
To include FY23 and FY24 retention in CIP							
AJE41	12/31/2024	N	A/R STATE MAINTENANCE INCOME	10 -00-00-000-00-130570- 10		74,059.22	
AJE41	12/31/2024	N	STATE ROUTE MAINTENANCE	10 -08-32-000-00-302401- 10			-74,059.22
To correct state route maintenance revenue							
AJE42	12/31/2024	N	A/R - UTILITY TAX	10 -00-00-000-00-130500- 10		46,776.52	
AJE42	12/31/2024	N	UTILITY TAX	10 -02-31-000-00-301209- 10			-46,776.52
To correct utility tax revenue and receivable							
AJE43	12/31/2024	N	ALLOWANCE FOR PARKING T	10 -00-00-000-00-130851- 10			-42,298.59
AJE43	12/31/2024	N	ON STREET PARKING	10 -02-35-000-00-303301- 10		42,298.59	
To correct parking allowance							
AJE44	12/31/2024	N	A/R - STATE SALES TAX	10 -00-00-000-00-130325- 10		1,664,892.03	
AJE44	12/31/2024	N	A/R - LOCAL SALES TAX	10 -00-00-000-00-130330- 10		1,310,259.69	
AJE44	12/31/2024	N	A/R - CABLE TV TAX	10 -00-00-000-00-130455- 10			-23,347.32
AJE44	12/31/2024	N	A/R - UTILITY TAX	10 -00-00-000-00-130500- 10			-43,789.92
AJE44	12/31/2024	N	DEFERRED REVENUE	10 -00-00-000-00-241000- 10			-393,930.15
AJE44	12/31/2024	N	STATE SALES TAXES	10 -02-31-000-00-301201- 10			-1,245,801.64
AJE44	12/31/2024	N	TELEPHONE UTILITY TAX	10 -02-31-000-00-301202- 10		45,888.91	
AJE44	12/31/2024	N	LOCAL SALES TAX	10 -02-31-000-00-301205- 10			-1,025,322.28
AJE44	12/31/2024	N	LOCAL USE TAX	10 -02-31-000-00-301207- 10			
AJE44	12/31/2024	N	VIDEO GAMING TAX	10 -02-31-000-00-301210- 10			-196,328.96
AJE44	12/31/2024	N	CANNABIS TAX	10 -02-32-000-00-302121- 10			-0.18
AJE44	12/31/2024	N	MISCELLANEOUS INCOME	10 -02-38-000-00-308899- 10			-92,520.18
To adjust state shared revenues to actual							
AJE45	12/31/2024	N	VOUCHERS PAYABLE	21 -00-00-000-00-201000- 21	5055. 2	278,145.00	
AJE45	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21	5055. 2		-278,145.00
AJE45	12/31/2024	N	A/R - Overpayment	23 -00-00-000-00-130690- 23	5055. 2		-18,507.00
AJE45	12/31/2024	N	PAYMENT TO DEVELOPER	23 -02-43-230-02-440002- 23	5055. 2	18,507.00	
AJE45	12/31/2024	N	VOUCHERS PAYABLE	24 -00-00-000-00-201000- 24	5055. 2	12,343.00	
AJE45	12/31/2024	N	PAYMENT TO DEVELOPER	24 -02-43-241-02-440002- 24	5055. 2		-12,343.00
AJE45	12/31/2024	N	VOUCHERS PAYABLE	28 -00-00-000-00-201000- 28	5055. 2	133,005.00	
AJE45	12/31/2024	N	PAYMENT TO DEVELOPER	28 -02-43-281-02-440002- 28	5055. 2		-133,005.00
AJE45	12/31/2024	N	VOUCHERS PAYABLE	29 -00-00-000-00-201000- 29	5055. 2	181,452.00	
AJE45	12/31/2024	N	PAYMENT TO DEVELOPER	29 -02-43-291-02-440002- 29	5055. 2		-181,452.00
Client Entry 236 - To reverse PBC31 (Client PBC#149)							
AJE46	12/31/2024	N	GENERAL VOUCHERS PAY	10 -00-00-000-00-201000- 10	6016. 1		-40,077.00
AJE46	12/31/2024	N	FIRST TECH REBATE	10 -02-45-055-02-440509- 10	6016. 1	37,397.00	
AJE46	12/31/2024	N	LIAISON TAX REBATE	10 -02-45-055-02-440510- 10	6016. 1	2,680.00	
To reverse RJR5 (PBC #148).							
AJE47	12/31/2024	N	A/R - STATE SALES TAX	10 -00-00-000-00-130325- 10	6016	1,194,221.26	
AJE47	12/31/2024	N	A/R - LOCAL SALES TAX	10 -00-00-000-00-130330- 10	6016	1,028,420.90	
AJE47	12/31/2024	N	A/R - CABLE TV TAX	10 -00-00-000-00-130455- 10	6016	34,989.64	
AJE47	12/31/2024	N	A/R - UTILITY TAX	10 -00-00-000-00-130500- 10	6016	14,987.67	
AJE47	12/31/2024	N	DEFERRED REVENUE	10 -00-00-000-00-241000- 10	6016	28,461.52	
AJE47	12/31/2024	N	STATE SALES TAXES	10 -02-31-000-00-301201- 10	6016		-1,112,444.91
AJE47	12/31/2024	N	TELEPHONE UTILITY TAX	10 -02-31-000-00-301202- 10	6016		-95,286.39

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE47	12/31/2024	N	LOCAL SALES TAX	10 -02-31-000-00-301205- 10	6016		-1,068,360.98
AJE47	12/31/2024	N	AVIATION FUEL TAX	10 -02-31-000-00-301206- 10	6016		-3,519.88
AJE47	12/31/2024	N	LOCAL USE TAX	10 -02-31-000-00-301207- 10	6016		-71,343.00
AJE47	12/31/2024	N	AUTO RENTAL TAX	10 -02-31-000-00-301208- 10	6016		-4,585.44
AJE47	12/31/2024	N	UTILITY TAX	10 -02-31-000-00-301209- 10	6016	79,644.14	
AJE47	12/31/2024	N	VIDEO GAMING TAX	10 -02-31-000-00-301210- 10	6016	9,320.73	
AJE47	12/31/2024	N	CABLE TV TAX	10 -02-31-000-00-301302- 10	6016		-34,989.64
AJE47	12/31/2024	N	CANNABIS TAX	10 -02-32-000-00-302121- 10	6016	484.38	
Reverse PBC 1 (PBC #145)							
AJE48	12/31/2024	N	ACCTS RECEIVABLE	10 -00-00-000-00-131000- 10	6016	489,671.61	
AJE48	12/31/2024	N	UTILITY TAX	10 -02-31-000-00-301209- 10	6016		-489,671.61
Dec MUT - Correction - Original Entry booked b/wards (PBC #143)							
AJE49	12/31/2024	N	OPERATING CASH	10 -00-00-000-00-105000- 10	6016		-349,164.89
AJE49	12/31/2024	N	INVESTMENT INCOME	10 -02-37-000-00-307141- 10	6016	349,164.89	
AJE49	12/31/2024	N	OPERATING CASH	19 -00-00-000-00-105000- 19	6016		-3,447.19
AJE49	12/31/2024	N	INVESTMENT INCOME	19 -02-45-190-00-307141- 19	6016	3,447.19	
AJE49	12/31/2024	N	OPERATING CASH	21 -00-00-000-00-105000- 21	6016		-18,415.96
AJE49	12/31/2024	N	INVESTMENT INCOME	21 -02-43-210-00-307141- 21	6016	18,415.96	
AJE49	12/31/2024	N	OPERATING CASH	22 -00-00-000-00-105000- 22	6016		-1,035.27
AJE49	12/31/2024	N	INVESTMENT INCOME	22 -02-45-220-00-307141- 22	6016	1,035.27	
AJE49	12/31/2024	N	OPERATING CASH	23 -00-00-000-00-105000- 23	6016		-6,330.45
AJE49	12/31/2024	N	INVESTMENT INCOME	23 -02-43-230-00-307141- 23	6016	6,330.45	
AJE49	12/31/2024	N	OPERATING CASH	24 -00-00-000-00-105000- 24	6016		-3,752.69
AJE49	12/31/2024	N	INVESTMENT INCOME	24 -02-43-241-00-307141- 24	6016	3,752.69	
AJE49	12/31/2024	N	OPERATING CASH	26 -00-00-000-00-105000- 26	6016		-2,297.50
AJE49	12/31/2024	N	INVESTMENT INCOME	26 -04-46-260-00-307141- 26	6016	2,297.50	
AJE49	12/31/2024	N	OPERATING CASH	27 -00-00-000-00-105000- 27	6016		-2,639.50
AJE49	12/31/2024	N	INVESTMENT INCOME	27 -04-46-270-00-307141- 27	6016	2,639.50	
AJE49	12/31/2024	N	OPERATING CASH	29 -00-00-000-00-105000- 29	6016		-2,795.69
AJE49	12/31/2024	N	INVESTMENT INCOME	29 -02-43-291-00-307141- 29	6016	2,795.69	
AJE49	12/31/2024	N	OPERATING CASH	34 -00-00-000-00-105000- 34	6016		-8,076.12
AJE49	12/31/2024	N	INVESTMENT INCOME	34 -02-43-340-00-307141- 34	6016	8,076.12	
AJE49	12/31/2024	N	OPERATING CASH	35 -00-00-000-00-105000- 35	6016		-15,452.94
AJE49	12/31/2024	N	INVESTMENT INCOME	35 -06-59-350-00-307141- 35	6016	15,452.94	
AJE49	12/31/2024	N	OPERATING CASH	36 -00-00-000-00-105000- 36	6016		-836.40
AJE49	12/31/2024	N	INVESTMENT INCOME	36 -06-43-360-00-307141- 36	6016	836.40	
AJE49	12/31/2024	N	OPERATING CASH	40 -00-00-000-00-105000- 40	6016		-622.37
AJE49	12/31/2024	N	INVESTMENT INCOME	40 -08-48-400-00-307141- 40	6016	622.37	
AJE49	12/31/2024	N	OPERATING CASH	42 -00-00-000-00-105000- 42	6016		-36,380.75
AJE49	12/31/2024	N	INVESTMENT INCOME	42 -10-48-420-00-307141- 42	6016	36,380.75	
AJE49	12/31/2024	N	OPERATING CASH	45 -00-00-000-00-105000- 45	6016		-50,197.74
AJE49	12/31/2024	N	INVESTMENT INCOME	45 -10-48-450-00-307141- 45	6016	50,197.74	
AJE49	12/31/2024	N	OPERATING CASH	46 -00-00-000-00-105000- 46	6016		-71,544.46
AJE49	12/31/2024	N	OPERATING CASH	46 -00-00-000-00-105000- 46	6016		-5,225.19
AJE49	12/31/2024	N	INVESTMENT INCOME	46 -10-48-460-00-307141- 46	6016	71,544.46	
AJE49	12/31/2024	N	INVESTMENT INCOME	46 -10-48-460-00-307141- 46	6016	5,225.19	
AJE49	12/31/2024	N	OPERATING CASH	50 -00-00-000-00-105000- 50	6016		-9,027.90
AJE49	12/31/2024	N	INVESTMENT INCOME	50 -12-43-500-00-307141- 50	6016	9,027.90	
AJE49	12/31/2024	N	OPERATING CASH	58 -00-00-000-00-105000- 58	6016		-6,567.10
AJE49	12/31/2024	N	INVESTMENT INCOME	58 -10-59-580-00-307141- 58	6016	6,567.10	
AJE49	12/31/2024	N	OPERATING CASH	60 -00-00-000-00-105000- 60	6016		-20,193.99
AJE49	12/31/2024	N	INVESTMENT INCOME	60 -16-48-600-00-307141- 60	6016	20,193.99	
AJE49	12/31/2024	N	OPERATING CASH	61 -00-00-000-00-105000- 61	6016		-11,772.96
AJE49	12/31/2024	N	INVESTMENT INCOME	61 -16-43-610-00-307141- 61	6016	11,772.96	
AJE49	12/31/2024	N	OPERATING CASH	64 -00-00-000-00-105000- 64	6016		-74,090.68
AJE49	12/31/2024	N	INVESTMENT INCOME	64 -16-43-640-00-307141- 64	6016	74,090.68	
AJE49	12/31/2024	N	OPERATING CASH	65 -00-00-000-00-105000- 65	6016		-9,309.39
AJE49	12/31/2024	N	INVESTMENT INCOME	65 -16-43-650-00-307141- 65	6016	9,309.39	
AJE49	12/31/2024	N	OPERATING CASH	77 -00-00-000-00-105000- 77	6016		-9,966.90
AJE49	12/31/2024	N	INVESTMENT INCOME	77 -18-41-770-00-307141- 77	6016	9,966.90	
AJE49	12/31/2024	N	OPERATING CASH	78 -00-00-000-00-105000- 78	6016		-50,718.06
AJE49	12/31/2024	N	INVESTMENT INCOME	78 -18-48-780-00-307141- 78	6016	50,718.06	
AJE49	12/31/2024	N	OPERATING CASH	79 -00-00-000-00-105000- 79	6016		-199,258.37
AJE49	12/31/2024	N	INVESTMENT INCOME	79 -18-48-790-00-307141- 79	6016	199,258.37	
AJE49	12/31/2024	N	OPERATING CASH	80 -00-00-000-00-105000- 80	6016		-120,241.17
AJE49	12/31/2024	N	INVESTMENT INCOME	80 -18-80-800-00-307141- 80	6016	120,241.17	
AJE49	12/31/2024	N	OPERATING CASH	81 -00-00-000-00-105000- 81	6016		-193,069.86

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE49	12/31/2024	N	INVESTMENT INCOME	81 -18-80-810-00-307141- 81	6016	193,069.86	
AJE49	12/31/2024	N	OPERATING CASH	88 -00-00-000-00-105000- 88	6016		-2,204.14
AJE49	12/31/2024	N	INVESTMENT INCOME	88 -18-45-880-00-307141- 88	6016	2,204.14	
Reverse incorrect 12/31/24 MV Allocation (PBC #134)							
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	10 -00-00-000-00-111999- 10	6016	349,164.89	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	10 -02-37-000-00-307999- 10	6016		-349,164.89
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	21 -00-00-000-00-111999- 21	6016	18,415.96	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	21 -02-43-210-00-307999- 21	6016		-18,415.96
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	22 -00-00-000-00-111999- 22	6016	1,035.27	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	22 -02-45-220-00-307999- 22	6016		-1,035.27
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	23 -00-00-000-00-111999- 23	6016	6,330.45	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	23 -02-43-230-00-307999- 23	6016		-6,330.45
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	24 -00-00-000-00-111999- 24	6016	3,752.69	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	24 -02-43-241-00-307999- 24	6016		-3,752.69
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	26 -00-00-000-00-111999- 26	6016	2,297.50	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	26 -04-46-260-00-307999- 26	6016		-2,297.50
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	27 -00-00-000-00-111999- 27	6016	2,639.50	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	27 -04-46-270-00-307999- 27	6016		-2,639.50
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	29 -00-00-000-00-111999- 29	6016	2,795.69	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	29 -02-43-291-00-307999- 29	6016		-2,795.69
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	34 -00-00-000-00-111999- 34	6016	8,076.12	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	34 -02-43-340-00-307999- 34	6016		-8,076.12
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	35 -00-00-000-00-111999- 35	6016	15,452.94	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	35 -06-59-350-00-307999- 35	6016		-15,452.94
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	36 -00-00-000-00-111999- 36	6016	836.40	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	36 -06-43-360-00-307999- 36	6016		-836.40
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	40 -00-00-000-00-111999- 40	6016	622.37	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	40 -08-48-400-00-307999- 40	6016		-622.37
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	42 -00-00-000-00-111999- 42	6016	36,380.75	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	42 -10-48-420-00-307999- 42	6016		-36,380.75
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	45 -00-00-000-00-111999- 45	6016	50,197.74	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	45 -10-48-450-00-307999- 45	6016		-50,197.74
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	46 -00-00-000-00-111999- 46	6016	71,544.46	
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	46 -00-00-000-00-111999- 46	6016	5,225.19	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	46 -10-48-460-00-307999- 46	6016		-71,544.46
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	46 -10-48-460-00-307999- 46	6016		-5,225.19
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	50 -00-00-000-00-111999- 50	6016	9,027.90	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	50 -12-43-500-00-307999- 50	6016		-9,027.90
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	58 -00-00-000-00-111999- 58	6016	6,567.10	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	58 -10-59-580-00-307999- 58	6016		-6,567.10
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	60 -00-00-000-00-111999- 60	6016	20,193.99	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	60 -16-48-600-00-307999- 60	6016		-20,193.99
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	61 -00-00-000-00-111999- 61	6016	11,772.96	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	61 -16-43-610-00-307999- 61	6016		-11,772.96
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	64 -00-00-000-00-111999- 64	6016	74,090.68	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	64 -16-43-640-00-307999- 64	6016		-74,090.68
AJE50	12/31/2024	N	OPERATING CASH	65 -00-00-000-00-111999- 65	6016	9,309.39	
AJE50	12/31/2024	N	INVESTMENT INCOME	65 -16-43-650-00-307999- 65	6016		-9,309.39
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	77 -00-00-000-00-111999- 77	6016	9,966.90	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	77 -18-41-770-00-307999- 77	6016		-9,966.90
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	78 -00-00-000-00-111999- 78	6016	50,718.06	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	78 -18-48-780-00-307999- 78	6016		-50,718.06
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	79 -00-00-000-00-111999- 79	6016	199,258.37	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	79 -18-48-790-00-307999- 79	6016		-199,258.37
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	80 -00-00-000-00-111999- 80	6016	123,688.36	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	80 -18-80-800-00-307999- 80	6016		-123,688.36
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	81 -00-00-000-00-111999- 81	6016	193,069.86	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	81 -18-80-810-00-307999- 81	6016		-193,069.86
AJE50	12/31/2024	N	INVESTMENT MARKET VALUE	88 -00-00-000-00-111999- 88	6016	2,204.14	
AJE50	12/31/2024	N	UNREALIZED GAIN/LOSS	88 -18-45-880-00-307999- 88	6016		-2,204.14
Post Correct 12/31/24 MV Allocation (PBC #135)							
AJE51	12/31/2024	N	HOME PROG LOAN REC	17 -00-00-000-00-130475- 17	6016. 1		-293.50
AJE51	12/31/2024	N	LOAN REPAYMENT	17 -02-45-170-00-309992- 17	6016. 1	293.50	
To reduce receivable for loan repayment (PBC #160)							

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE52	12/31/2024	N	VOUCHERS PAYABLE	21 -00-00-000-00-201000- 21	6016. 1		-278,145.00
AJE52	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21	6016. 1	278,145.00	
AJE52	12/31/2024	N	A/R - Overpayment	23 -00-00-000-00-130690- 23	6016. 1	18,507.00	
AJE52	12/31/2024	N	PAYMENT TO DEVELOPER	23 -02-43-230-02-440002- 23	6016. 1		-18,507.00
AJE52	12/31/2024	N	VOUCHERS PAYABLE	24 -00-00-000-00-201000- 24	6016. 1		-12,343.00
AJE52	12/31/2024	N	PAYMENT TO DEVELOPER	24 -02-43-241-02-440002- 24	6016. 1	12,343.00	
AJE52	12/31/2024	N	VOUCHERS PAYABLE	28 -00-00-000-00-201000- 28	6016. 1		-133,005.00
AJE52	12/31/2024	N	PAYMENT TO DEVELOPER	28 -02-43-281-02-440002- 28	6016. 1	133,005.00	
AJE52	12/31/2024	N	VOUCHERS PAYABLE	29 -00-00-000-00-201000- 29	6016. 1		-181,452.00
AJE52	12/31/2024	N	PAYMENT TO DEVELOPER	29 -02-43-291-02-440002- 29	6016. 1	181,452.00	
To reverse RJR 9 (PBC #149)							
AJE53	12/31/2024	N	PRINCIPAL PAYMENTS	45 -10-48-451-02-440900- 45	6016. 1	550,000.00	
AJE53	12/31/2024	N	PRINCIPAL PAYMENTS	45 -10-48-454-06-440900- 45	6016. 1		-550,000.00
To correct accounting coding (PBC #155)							
AJE54	12/31/2024	N	MISC PREPAID	64 -00-00-000-00-130950- 64	6016. 1	1,247,674.50	
AJE54	12/31/2024	N	INSURANCE PREMIUMS	64 -16-43-643-02-442400- 64	6016. 1		-1,247,674.50
To record prepaid insurance premiums 1/1/25-10/1/25 (PBC #151)							
AJE55	12/31/2024	N	OPERATING CASH	80 -00-00-000-00-105000- 80	6016. 1	209,951.72	
AJE55	12/31/2024	N	PRINCIPAL PAYMENTS	80 -18-80-808-02-440900- 80	6016. 1		-209,951.72
To correct PBC 96 that was entered backwards (PBC #157)							
AJE56	12/31/2024	N	SANITARY DISTRICT PAYABLE	80 -00-00-000-00-210600- 80	6016		-40,228.00
AJE56	12/31/2024	N	SERVICE TO MAINT BUILDINGS	80 -18-80-801-02-421000- 80	6016	40,228.00	
To Correct RJR34 - already reversed in 2023, this entry was not needed							
AJE57	12/31/2024	N	DEBT-CURRENT 2013 GOB	80 -00-00-000-00-220125- 80	6016. 1	193,106.48	
AJE57	12/31/2024	N	DEBT-LONG TERM 2013 GOB	80 -00-00-000-00-220126- 80	6016. 1		-193,106.48
AJE57	12/31/2024	N	DEBT-LONG TERM 2017 GOB	80 -00-00-000-00-220134- 80	6016. 1		-43,030.84
AJE57	12/31/2024	N	INTEREST INCOME	80 -18-80-800-00-307101- 80	6016. 1	43,030.84	
To remove long-term debt from bonds that ended (PBC #158)							
AJE58	12/31/2024	N	GENERAL VOUCHERS PAY	10 -00-00-000-00-201000- 10		50,595.00	
AJE58	12/31/2024	N	MISC EXPENSE	10 -02-43-039-02-408899- 10			-50,595.00
Client PBC 240 - To reverse A/P from fund 99 in prior year							
AJE59	12/31/2024	N	VOUCHERS PAYABLE	21 -00-00-000-00-201000- 21			-41,129.00
AJE59	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21		41,129.00	
AJE59	12/31/2024	N	VOUCHERS PAYABLE	24 -00-00-000-00-201000- 24			-12,343.00
AJE59	12/31/2024	N	PAYMENT TO DEVELOPER	24 -02-43-241-02-440002- 24		12,343.00	
Client PBC 241 - 2023 A/P not paid out yet							
AJE60	12/31/2024	N	MISCELLANEOUS INCOME	21 -02-43-210-02-308899- 21			-237,016.00
AJE60	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21		237,016.00	
Client PBC 242 - To reverse A/P for Fund 21 bad debt							
AJE61	12/31/2024	N	VOUCHERS PAYABLE	21 -00-00-000-00-201000- 21		41,129.00	
AJE61	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21			-41,129.00
AJE61	12/31/2024	N	VOUCHERS PAYABLE	23 -00-00-000-00-201000- 23		12,129.98	
AJE61	12/31/2024	N	PAYMENT TO DEVELOPER	23 -02-43-230-02-440002- 23			-12,129.98
AJE61	12/31/2024	N	VOUCHERS PAYABLE	24 -00-00-000-00-201000- 24		14,268.00	
AJE61	12/31/2024	N	PAYMENT TO DEVELOPER	24 -02-43-241-02-440002- 24			-14,268.00
AJE61	12/31/2024	N	VOUCHERS PAYABLE	28 -00-00-000-00-201000- 28		112,921.00	
AJE61	12/31/2024	N	PAYMENT TO DEVELOPER	28 -02-43-281-02-440002- 28			-112,921.00
AJE61	12/31/2024	N	VOUCHERS PAYABLE	29 -00-00-000-00-201000- 29		189,247.00	
AJE61	12/31/2024	N	PAYMENT TO DEVELOPER	29 -02-43-291-02-440002- 29			-189,247.00
Client PBC 243 - To reverse PBC 22 TIF							

Number	Date	Type	Name	Account No	Reference	Debit	Credit
AJE62	12/31/2024	N	VOUCHERS PAYABLE	21 -00-00-000-00-201000- 21			-41,129.00
AJE62	12/31/2024	N	TAXING DISTRICT REIMBURSEMENT	21 -02-43-210-02-445906- 21		41,129.00	
AJE62	12/31/2024	N	VOUCHERS PAYABLE	23 -00-00-000-00-201000- 23			-34,958.19
AJE62	12/31/2024	N	PAYMENT TO DEVELOPER	23 -02-43-230-02-440002- 23		34,958.19	
AJE62	12/31/2024	N	VOUCHERS PAYABLE	24 -00-00-000-00-201000- 24			-16,748.00
AJE62	12/31/2024	N	PAYMENT TO DEVELOPER	24 -02-43-241-02-440002- 24		16,748.00	
AJE62	12/31/2024	N	VOUCHERS PAYABLE	28 -00-00-000-00-201000- 28			-134,190.00
AJE62	12/31/2024	N	PAYMENT TO DEVELOPER	28 -02-43-281-02-440002- 28		134,190.00	
AJE62	12/31/2024	N	VOUCHERS PAYABLE	29 -00-00-000-00-201000- 29			-174,355.00
AJE62	12/31/2024	N	PAYMENT TO DEVELOPER	29 -02-43-291-02-440002- 29		174,355.00	
Client PBC 244 - To record TIF entries							
AJE63	12/31/2024	N	GENERAL VOUCHERS PAY	10 -00-00-000-00-201000- 10			-51,308.00
AJE63	12/31/2024	N	SLUMBERLAND TAX REBATE	10 -02-45-055-02-440503- 10		29,302.00	
AJE63	12/31/2024	N	JACKSON FORD TAX REBATE	10 -02-45-055-02-440505- 10			
AJE63	12/31/2024	N	FIRST TECH REBATE	10 -02-45-055-02-440509- 10		22,006.00	
AJE63	12/31/2024	N	LIAISON TAX REBATE	10 -02-45-055-02-440510- 10			
Client PBC 245 - To record CY TIF Accrual							
AJE64	12/31/2024	R	FUND BALANCE- UNRESERV	24 -00-00-000-00-295000- 24		1,515.13	
AJE64	12/31/2024	R	UNREALIZED GAIN/LOSS	24 -02-43-241-00-307999- 24			-1,515.13
AJE64	12/31/2024	R	FUND BALANCE- UNRESERV	28 -00-00-000-00-295000- 28			-1,515.13
AJE64	12/31/2024	R	PAYMENT TO DEVELOPER	28 -02-43-281-02-440002- 28		1,515.13	
To correct fund balance in funds 24 and 28							
AJE65	12/31/2024	N	CONSTRUCTION IN PROCESS	79 -00-00-000-00-150530- 79	4010.1	26,036.38	
AJE65	12/31/2024	N	CONSTRUCTION IN PROCESS	81 -00-00-000-00-150530- 81	4010.1	16,054.75	
AJE65	12/31/2024	N	CONSTRUCTION IN PROCESS	89 -00-00-000-00-150530- 89	4010.1	1,584,701.70	
AJE65	12/31/2024	N	CAPITAL ADDITIONS	GFA -04-00-000-00-450600- GFA	4010.1		-111,838.93
AJE65	12/31/2024	N	CONSTRUCTION IN PROCESS	GFA -08-00-000-00-150530- GFA	4010.1	111,838.93	
AJE65	12/31/2024	N	REA'S BRIDGE RD/BRUSH COLLEGE	79 -18-48-790-06-489030-20-06 79	4010.1		-13,142.50
AJE65	12/31/2024	N	OAKLAND-GRAND SEWER SEPARATION	79 -18-48-790-06-489030-21-01 79	4010.1		-12,893.88
AJE65	12/31/2024	N	SWTP IMPROVEMENTS	81 -18-80-811-08-499200-22-18 81	4010.1		-16,054.75
AJE65	12/31/2024	N	WATER SYSTEM IMPROVEMENTS	89 -18-43-890-02-497000-22-02 89	4010.1		-880,606.28
AJE65	12/31/2024	N	WATER SYSTEM IMPROVEMENTS	89 -18-43-890-02-497000-23-10 89	4010.1		-652,315.69
AJE65	12/31/2024	N	WATER SYSTEM IMPROVEMENTS	89 -18-43-890-02-497000-24-16 89	4010.1		-51,779.73
To record capital asset additions							
AJE66	12/31/2024	N	SETTLEMENTS PAYABLE	64 -00-00-000-00-210620- 64	7003		-2,125,000.00
AJE66	12/31/2024	N	SETTLEMENTS	64 -16-43-642-02-440125- 64	7003	2,125,000.00	
To record accrual for settlement							

CITY OF DECATUR

(CLIENT)

BUSINESS-TYPE ACTIVITIES

(OPINION UNIT)

For the Year Ended 12/31/2024

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ 491,775	\$ (491,775)
To dispose construction in progress missed in previous fiscal years	-	-	298,541	(298,541)
Totals	\$ -	\$ -	\$ 790,316	\$ (790,316)

CITY OF DECATUR

(CLIENT)

GENERAL FUND

(OPINION UNIT)

For the Year Ended 12/31/2024

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	\$ -	\$ -	\$ 101,665	\$ (101,665)
Totals	\$ -	\$ -	\$ 101,665	\$ (101,665)

CITY OF DECATUR

(CLIENT)

WATER FUND

(OPINION UNIT)

For the Year Ended 12/31/2024

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ 491,775	\$ (491,775)
To dispose construction in progress missed in previous fiscal years	-	-	298,541	(298,541)
To correct construction in progress opening balance	-	-	(61,982)	61,982
Totals	\$ -	\$ -	\$ 728,334	\$ (728,334)

CITY OF DECATUR

(CLIENT)

MASS TRANSIT FUND

(OPINION UNIT)

For the Year Ended 12/31/2024

All entries posted as Debit (Credit)

Description	Assets / Deferred Outflows	(Liabilities) / Deferred Inflows	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To correct amortization expense related to asset retirement obligations	-	-	(11,667)	11,667
Totals	\$ -	\$ -	\$ (11,667)	\$ 11,667

CITY OF DECATUR, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

December 31, 2024

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, 2024, 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. In addition, we reviewed the status of the recommendations for the period ended December 31, 2024. The status of these recommendations is included in Appendix A.

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 June 27, 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
June 27, 2025

DEFICIENCIES

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.

Management's Response:

The City of Decatur received the 2023 Auditor's Communication to the City Council and Management on May 15, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City is now performing a quarterly review of all capital asset purchases to ensure we are recording 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.

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 \$1,748,325 as of December 31, 2024. 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:

The City of Decatur received the 2023 Auditor's Communication to the City Council and Management on May 15, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. 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. Currently, the Health Clinic costs are being 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.

DEFICIENCIES (Continued)

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 of Decatur received the 2023 Auditor's Communication to the City Council and Management on May 15, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City is reviewing financial internal controls and policies to ensure that departments understand what is required. The Finance Department is continually reminding departments of policies and enforcing these policies and internal controls. Later this year the Finance Department will offer training for all City departments.

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 of Decatur received the 2023 Auditor's Communication to the City Council and Management on May 15, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. 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.

Investment Reporting

During our testing of investments, we noted that certain investment balances are being included within the bank reconciliation for the City's main operating account. The majority of these investments are held at fair value and are required to be marked to market as of the balance sheet date. The bank reconciliation reports the cost basis of the investment balances while the adjustments to market value are then reported separately. This also requires additional reclassifications to properly report the investment balances within the City's Annual Comprehensive Financial Report. We recommend that the investment balances are recorded in their own separate general ledger accounts and not included within the City's operating account bank reconciliation.

Management's Response:

The City of Decatur will make this adjustment in the City's operating accounts for the 2025 audit.

DEFICIENCIES (Continued)

Accounts and Retainage Payable

During our testing of capital assets, we noted that certain accounts payable and retainage payable on construction contracts were not being accrued in payables and as part of the cost of construction in progress. We recommend that the City reviews all contracts in progress as of the balance sheet date in order to properly report the payable and construction in progress balances at year end.

Management's Response:

Moving forward, the City of Decatur will record Accounts and Retainage Payable in Construction Work in Process.

Cash Management Policy - Firefighters' Pension Fund

We noted that the Decatur Firefighter's Pension Fund (the Fund) does not have a formal cash management policy that governs cash flow planning, cash management procedures, and transfers of assets. The Fund is part of the statewide consolidated investment pool, the Illinois Firefighters' Pension Investment Fund, which has its own investment policy for those investments being held. However, each Fund should maintain its own cash management policy regarding strategies surrounding cash that is being held locally for operational needs. We recommend that the Fund establishes a formal policy for its available cash on hand to ensure the amounts held are sufficient and appropriate to cover expenses, benefits, and other required payments.

Management's Response:

The Finance Department will work with the Firefighters' Pension Fund Board to develop a formal cash management policy.

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:

The City of Decatur received the 2023 Auditor's Communication to the City Council and Management on May 15, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. 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. 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.

APPENDIX A

STATUS OF PRIOR YEAR RECOMMENDATIONS

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.

Status: The comment was implemented as of December 31, 2024.

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year deficiency.

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year deficiency.

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.

Status: The comment was implemented as of December 31, 2024.

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year deficiency.

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year material weakness comment in separately issued "Management Letter" report.

DEFICIENCIES (Continued)

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year deficiency.

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.

Status: The comment was still applicable as of December 31, 2024. See updated current year deficiency.

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

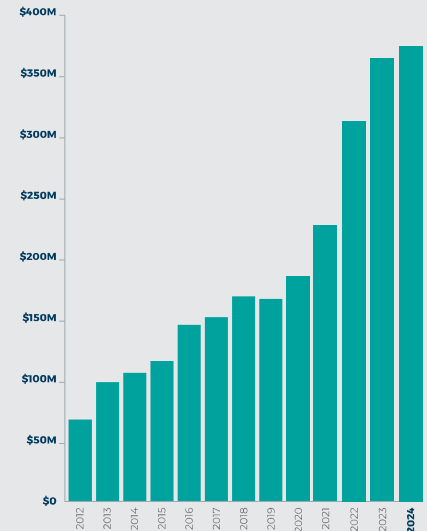
Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries 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.

WHO WE ARE

TOTAL PERSONNEL **1,900+**
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*

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**.



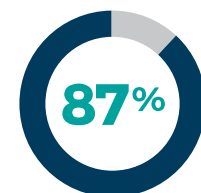
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



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, 2024

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, layered effect. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, bold, sans-serif font.

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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, 2024, 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 certain deficiencies in internal control that we consider to be material weaknesses.

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

June 27, 2025

MATERIAL WEAKNESSES

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 received the 2023 Management Letter on May 15, 2025 with this same material weakness, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City will develop stronger internal controls over financial reporting prior to the 2025 financial audit.

Grant Reporting, Administration, and Revenue Recognition

The City is responsible for establishing and maintaining internal controls and for the fair presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with Uniform Grant Guidance. Additionally, revenue recognition for grants should be recorded under the expenditure matching concept, whereas the revenue is recognized when the related grant expenditures are incurred. The City is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the City regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues. The lack of financial reconciliations resulted in misstated revenues and receivable balances at year end. Failure to establish an effective internal control can enable material misstatements to occur in the SEFA. It is recommended that the City prepare schedules to assist in tracking activity for all grants awarded, including information such as costs incurred, revenues received, and reimbursement requests submitted, which will allow the City to have a better understanding of the status of each of its significant grant programs. These schedules can be used to reconcile the City's accounting system to ensure revenue is properly recognized. We also 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 Response: The City of Decatur will be restructuring grant program processes within the City so that more attention will be given to reporting throughout the year. Grants will be recorded within grant software yet to be determined to more effectively track revenues and expenses to report them in the proper reporting periods. In addition, reconciliation at the end of the State of Illinois' year end on June 30 will ensure that grants are properly reported to the State and reconciled with the City's financial system.



CITY OF DECATUR, ILLINOIS

TAX INCREMENT FINANCING DISTRICT FUNDS

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2024

A decorative background image featuring a teal header bar and a grayscale architectural rendering of a modern building with geometric patterns and lines.

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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, IL 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, 2024 for the Olde Town TIF Fund, Wabash Crossing TIF Fund, Eastgate TIF Fund, Southside TIF Fund, Pines Shopping Center TIF Fund, Grand and Oakland TIF Fund, and Central 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, 2024, 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
June 27, 2025

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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, 2024, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 27, 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
June 27, 2025

SUPPLEMENTARY INFORMATION

CITY OF DECATUR, ILLINOIS

COMBINING BALANCE SHEET - TAX INCREMENT FINANCING (TIF) FUNDS

December 31, 2024

	ASSETS							
	Olde Town TIF	Wabash Crossing TIF	Eastgate TIF	Southside TIF	Pines Shopping Center TIF	Grand and Oakland TIF	Central TIF	Total
Cash and cash equivalents	\$ -	\$ 1,346,325	\$ 550,678	\$ 316,344	\$ 107,715	\$ 301,167	\$ 675	\$ 2,622,904
Receivables, net								
Property taxes	-	375,038	158,297	74,407	84,963	147,301	-	840,006
Illinois municipal sales tax	-	-	56,250	-	9,240	17,235	-	82,725
TOTAL ASSETS	\$ -	\$ 1,721,363	\$ 765,225	\$ 390,751	\$ 201,918	\$ 465,703	\$ 675	\$ 3,545,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ 82,255	\$ 34,959	\$ 29,090	\$ 134,192	\$ 174,355	\$ -	\$ 454,851
Due to other funds	-	-	-	-	-	-	228,000	228,000
Total liabilities	-	82,255	34,959	29,090	134,192	174,355	228,000	682,851
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	375,038	158,298	74,408	84,963	147,301	-	840,008
Unavailable revenue - intergovernmental	-	-	18,750	-	3,080	5,876	-	27,706
Total deferred inflows of resources	-	375,038	177,048	74,408	88,043	153,177	-	867,714
Total liabilities and deferred inflows of resources	-	457,293	212,007	103,498	222,235	327,532	228,000	1,550,565
FUND BALANCES								
Restricted								
Economic Development	-	1,264,070	553,218	287,253	-	-	-	2,104,541
Unassigned (deficit)	-	-	-	-	(20,317)	138,171	(227,325)	(109,471)
Total fund balances (deficit)	-	1,264,070	553,218	287,253	(20,317)	138,171	(227,325)	1,995,070
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 1,721,363	\$ 765,225	\$ 390,751	\$ 201,918	\$ 465,703	\$ 675	\$ 3,545,635

CITY OF DECATUR, ILLINOIS

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - TIF FUNDS**

For the Year Ended December 31, 2024

	Olde Town TIF	Wabash Crossing TIF	Eastgate TIF	Southside TIF	Pines Shopping Center TIF	Grand and Oakland TIF	Central TIF	Total
REVENUES								
Taxes								
Property	\$ 1,401,917	\$ 41,130	\$ 162,614	\$ 76,443	\$ 87,287	\$ 151,199	\$ -	\$ 1,920,590
Local sales	-	-	143,000	-	24,915	23,830	-	191,745
Intergovernmental	-	-	93,000	-	14,000	47,000	-	154,000
Investment income	17,359	46,607	16,442	11,287	1,081	7,416	-	100,192
Other revenue	-	237,016	-	-	-	-	-	237,016
Total revenues	1,419,276	324,753	415,056	87,730	127,283	229,445	-	2,603,543
EXPENDITURES								
Current								
Economic development	101,976	122,753	176,619	16,748	136,490	174,356	227,325	956,267
Debt services	1,621,490	-	-	-	-	-	-	1,621,490
Principal retirement	135,763	-	-	-	-	-	-	135,763
Interest and fiscal charges								
Total expenditures	1,859,229	122,753	176,619	16,748	136,490	174,356	227,325	2,713,520
NET CHANGE IN FUND BALANCE	(439,953)	202,000	238,437	70,982	(9,207)	55,089	(227,325)	(109,977)
FUND BALANCE (DEFICIT), JANUARY 1	439,953	1,062,070	314,781	216,271	(11,110)	83,082	-	2,105,047
FUND BALANCE (DEFICIT), DECEMBER 31	\$ -	\$ 1,264,070	\$ 553,218	\$ 287,253	\$ (20,317)	\$ 138,171	\$ (227,325)	\$ 1,995,070



CITY OF DECATUR, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended December 31, 2024

The lower half of the page features a large, abstract graphic. It consists of a teal-colored rectangular area at the top, which transitions into a complex, low-poly geometric pattern in shades of gray and white. This pattern resembles a stylized architectural structure or a digital landscape. In the bottom right corner of this graphic area, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, uppercase, sans-serif font.

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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, 2024. 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, 2024.

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 item 2024-003. 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 27, 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
June 27, 2025

CITY OF DECATUR, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

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-17-MC-17-0008	\$ 115,140	\$ 115,140
		Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-17-0008	229,755	229,755
		Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-17-0008	22,887	22,887
		Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-17-0008	32,384	32,384
		Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-17-0008	156,868	156,868
		Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-17-0008	311,458	311,458
		Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-17-0008	229,565	167,070
		Community Development Block Grants/Entitlement Grants	14.218	B-24-MC-17-0008	241,645	114,369
		COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-17-0008	8,564	-
		Total Community Development Block Grants/Entitlement Grant Cluster			1,348,266	1,149,931
		Home Investment Partnerships Program	14.239	M-16-MC-17-0203	159,408	-
		Home Investment Partnerships Program	14.239	M-17-MC-17-0203	44,562	-
		Home Investment Partnerships Program	14.239	M-18-MC-17-0203	69,495	-
		Home Investment Partnerships Program	14.239	M-19-MC-17-0203	83,051	-
		Home Investment Partnerships Program	14.239	M-20-MC-17-0203	129,063	-
		Home Investment Partnerships Program	14.239	M-21-MC-17-0203	4,852	-
		Home Investment Partnerships Program	14.239	M-22-MC-17-0203	44,968	-
		COVID-19 Home Investment Partnerships Program	14.239	M-21-MP-17-0203	119	-
		Total Home Investment Partnerships Program			535,518	-
U.S. Department of Justice	N/A	Total U.S. Department of Housing and Urban Development			1,883,784	1,149,931
		Equitable Sharing Program	16.922	N/A	36,914	-
		Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA 21-GG-01457	24,407	-
		Bulletproof Vest Partnership Program	16.607	N/A	14,880	-
		Total U.S. Department of Justice			76,201	-
U.S. Department of Transportation	Illinois Department of Transportation	Highway Planning and Construction	20.205*	09-00933-01-BR	465,303	-
		Highway Planning and Construction	20.205*	24-1009/1437-40509	143,606	-
		Highway Planning and Construction	20.205*	25-1009/1437-00010	110,942	-
		Highway Planning and Construction	20.205*	23-1439-39187	237,870	-
		Total Highway Planning and Construction			957,721	-

CITY OF DECATUR, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2024

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
U.S. Department of Transportation (Continued)	Illinois Department of Transportation	Highway Safety Cluster				
		State and Community Highway Safety	20.600	HS-24-0117	\$ 46,378	\$ -
		State and Community Highway Safety	20.600	HS-25-0105	10,340	-
		Total State and Community Highway Safety			56,718	-
	N/A	Federal Transit Cluster				
		COVID-19 Federal Transit Formula Grants	20.507*	IL-2020-022-01 Cap	838,401	-
		Federal Transit Formula Grants	20.507*	IL-2022-028	215,248	-
		Federal Transit Formula Grants	20.507*	IL-2022-015	1,200,906	-
		Total Federal Transit Cluster			2,254,555	-
	Federal Railroad Administration	Consolidated Rail Infrastructure and Safety Improvements Program	20.325	N/A	546,699	-
		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	TS-18-317	979	-
		Total U.S. Department of Transportation			3,816,672	-
U.S. Department of Agriculture	USDA Natural Resources Conservation Service	Regional Conservation Partnerships Program	10.932	N/A	113,078	-
		Total U.S. Department of Agriculture			113,078	-
U.S. Environmental Protection Agency	Illinois Environmental Protection Agency	Nonpoint Source Implementation Grants	66.460	3192101	232,262	-
	Illinois Environmental Protection Agency	Drinking Water State Revolving Fund	66.468	C17-76837	50,000	-
		Total U.S. Environmental Protection Agency			282,262	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 6,171,997	\$ 1,149,931

*denotes federal major program

CITY OF DECATUR, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

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 \$1,149,931.

4. 10% DE MINIMIS INDIRECT COST RATE

The City has 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, 2024

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

20.205

Highway Planning and Construction

20.507

Federal Transit 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, 2024

Section II - Financial Statement Findings

MATERIAL WEAKNESSES

2024-001 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).

Context/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. This finding is a repeat finding and also reported in Section IV-Prior Year Audit Findings as finding 2023-001.

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, 2024

Section II - Financial Statement Findings (Continued)

MATERIAL WEAKNESSES (Continued)

2024-002 Grant Reporting, Administration, and Revenue Recognition

Criteria: The City is responsible for establishing and maintaining internal controls and for the fair presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with Uniform Grant Guidance. Additionally, revenue recognition for grants should be recorded under the expenditure matching concept, whereas the revenue is recognized when the related grant expenditures are incurred.

Condition/Context: The City is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the City regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues.

Cause/Effect: The lack of financial reconciliations resulted in misstated revenues and receivable balances at year end. Failure to establish an effective internal control can enable material misstatements to occur in the SEFA.

Recommendation: It is recommended that the City prepare schedules to assist in tracking activity for all grants awarded, including information such as costs incurred, revenues received, and reimbursement requests submitted, which will allow the City to have a better understanding of the status of each of its significant grant programs. These schedules can be used to reconcile the City's accounting system to ensure revenue is properly recognized. We also 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.

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, 2024

Section III - Federal Award Findings and Questioned Costs

2024-003 Period of Performance - Community Development Block Grants/Entitlement Grants Cluster Assistance Listing Number 14.218 Grant Period - Year Ended December 31, 2024

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, 2024 of \$2,548,256 is more than 1.5 times the \$1,319,714 entitlement grant for the current year. We consider this to be an instance of non-compliance relating to the Period of Performance Compliance Requirement. This finding is a repeat finding and also reported in Section IV-Prior Year Audit Findings as finding 2023-003.

Questioned Costs: \$0

Cause: The City experienced delays in projects funded by the grant.

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.

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, 2024

Section IV - Summary Schedule of Prior 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: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

Status: The finding was repeated for the year ended December 31, 2024. See current year finding 2024-001.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section IV - Summary Schedule of Prior Audit Findings (Continued)

**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

Cause: The condition was an administrative oversight.

Effect: The result is that the City did not submit the required information to the Illinois Department of Treasury in a timely fashion.

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.

Status: The finding implemented at December 31, 2024.

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section IV - Summary Schedule of Prior Audit Findings (Continued)

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

Cause: The City experienced delays in projects funded by the grant.

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.

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.

Status: The finding repeated for the year ended December 31, 2024 as finding 2024-003.



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, 2024

2024-001 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 received the 2023 Management Letter on May 15, 2025 with this same material weakness, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City will develop stronger internal controls over financial reporting prior to the 2025 financial audit.

Responsible Person for Corrective Action Plan

Ruby James, CFO/City Treasurer

Implementation Date of Corrective Action Plan

December 31, 2025

2024-002 Grant Reporting, Administration, and Revenue Recognition

Condition Found

The City is a recipient of numerous grant awards from a variety of agencies. Each grant program provides specific guidance to the City regarding aspect such as the use of funds, period of eligibility, and reporting requirements. There were errors on the SEFA related to the expenditures of a certain federal program, and audit adjustments were recommended to adjust current period grant revenue, receivable, and deferred revenues.

Corrective Action Plan

The City of Decatur will be restructuring grant program processes within the City so that more attention will be given to reporting throughout the year. Grants will be recorded within grant software yet to be determined to more effectively track revenues and expenses to report them in the proper reporting periods. In addition, reconciliation at the end of the State of Illinois' year end on June 30 will ensure that grants are properly reported to the State and reconciled with the City's financial system.

Responsible Person for Corrective Action Plan

Ruby James, CFO/City Treasurer

Implementation Date of Corrective Action Plan

December 31, 2025

2024-003 Period of Performance - Community Development Block Grants/Entitlement Grants Cluster Assistance Listing Number 14.218 Grant Period - Year Ended December 31, 2024

Condition Found

The City did not meet program timeliness spending requirements. The City's unexpended balance at December 31, 2024 of \$2,548,256 is more than 1.5 times the \$1,319,714 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 received the 2023 Management Letter on May 15, 2025 with this same instance of non-compliance, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. 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 met. As of the date of this letter, timeliness spending requirements have been met and the City is compliant.

Responsible Person for Corrective Action Plan

Lacie Elzy, Acting Economic & Community Development Director

Implementation Date of Corrective Action Plan

December 31, 2025



CITY OF DECATUR, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT - CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended December 31, 2024

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.

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CITY OF DECATUR, ILLINOIS
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Springfield, IL 62704
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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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 27, 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
June 27, 2025

CITY OF DECATUR, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended December 31, 2024

CSFA Number	Program Name	State	Federal	Match	Total
420-00-1758	Site Improvements	\$ 3,483,330	\$ -	\$ -	3,483,330
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	644,172	-	-	644,172
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	56,718	-	56,718
532-60-0378	Section 319(h) - Nonpoint Source Pollution Control Financial Assistance Program	-	232,262	-	232,262
532-60-3017	Lead Service Line Inventory Grant Program	-	50,000	-	50,000
569-00-3275	FY 24 ILETSB - NIBIN Advance Capital Grant Program	-	-	-	-
	All other federal expenditures	-	5,833,017	-	5,833,017
	TOTALS	<u>\$ 4,127,502</u>	<u>\$ 6,171,997</u>	<u>\$ -</u>	<u>\$ 10,299,499</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, 2024

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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-24-47-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-24-47-IL of the City of Decatur, Illinois for the year ended June 30, 2024.

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-24-47-IL of City of Decatur, Illinois for the year ended June 30, 2024, 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, 2024, 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 August 6, 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
August 6, 2025

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-24-47-IL**

FOR THE YEAR ENDED JUNE 30, 2024

OPERATING REVENUES AND INCOME

4111	Passenger fares for transit services	\$ 353,766
4112	Special transit fares	-
4140	Auxiliary revenue	99,542
4150	Other transportation revenue	29,466
4150	Other local funds	37,953
4500	Federal cash grants & reimbursement	2,863,997
4630	Sale and disposal of assets	-

Total operating revenues and income	\$ 3,384,724
--	---------------------

OPERATING EXPENSES

5010	Labor	\$ 466,406
5015	Fringe benefits	193,457
5020	Professional services	1,605,080
5030	Materials & supplies consumed	1,074,251
5040	Utilities	85,995
5050	Casualty & liability	25,249
5060	Taxes	350
5090	Miscellaneous expense	337,236
5100	Net purchased transportation	6,462,613
517	Debt service projects	19,996

Total operating expenses	10,270,633
--------------------------	------------

Ineligible Expenses

Other (Federally Funded Projects)	525,712
Other (Q5, misc ineligible)	-

Less: Total ineligible expenses	525,712
---------------------------------	---------

Total eligible operating expenses	\$ 9,744,921
--	---------------------

CITY OF DECATUR, ILLINOIS

**SCHEDULE OF REVENUES AND EXPENSES
UNDER DOWNSTATE OPERATING ASSISTANCE GRANT OP-24-47-IL (Continued)**

FOR THE YEAR ENDED JUNE 30, 2024

Total eligible operating expenses	\$ 9,744,921
Total operating revenues and income	<u>3,384,724</u>
Deficit	<u>\$ 6,360,197</u>
65% of eligible expenses	<u>\$ 6,334,199</u>
Maximum contract amount	<u>\$ 13,379,000</u>
FY24 eligible downstate operating assistance (deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	<u>\$ 6,334,199</u>
FY24 downstate operating assistance received (prior to the close of fiscal year)	<u>\$ 5,254,768</u>
FY24 downstate operating assistance receivable (at close of fiscal year and subsequently received)	<u>\$ 1,079,431</u>
FY24 downstate operating assistance (over) under paid	<u>\$ -</u>

CITY OF DECATUR, ILLINOIS

NOTES TO FINANCIAL STATEMENTS DOWNSTATE OPERATING ASSISTANCE CERTIFICATION

June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of revenues and expenses under Downstate Operating Assistance Grant OP-24-47-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-24-47-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, 2024.

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, 2024.

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
August 6, 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-24-47-IL of the City of Decatur, Illinois (the City) as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon August 6, 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 2024-001, 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
August 6, 2025

CITY OF DECATUR, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

Summary Schedule of Current Audit Findings

2024-001 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

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.

Status: The finding is still applicable and is repeated for 2024.



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, 2024

2024-001 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 received the 2023 Downstate Operating Assistance Certification and Independent Auditor's Reports on August 6, 2025 with this same deficiency, after most of the 2024 financial audit was completed and the 2024 fiscal year had ended. The City of Decatur will update the Financial Policy and Procedures for Transit Grant Management Manual to add a section regarding internal control over annual financial reporting. In addition, the City of Decatur will reconcile the City's general ledger to the Blackcat Transit reporting system on a quarterly basis.

Responsible Person for Corrective Action Plan

Lacie Elzy, Economic and Community Development Director

Implementation Date of Corrective Action Plan

June 30, 2025



CITY OF DECATUR, ILLINOIS

DOWNSTATE OPERATING ASSISTANCE CERTIFICATION AND INDEPENDENT AUDITOR'S REPORTS

For the Fiscal Year Ended June 30, 2023

An abstract background featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and architectural structure.

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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 August 6, 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
August 6, 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	2,726,204
4630	Sale and disposal of assets	3,124
Total operating revenues and income		<u><u>\$ 3,155,342</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	14,504
Total operating expenses		<u><u>9,799,871</u></u>

Ineligible Expenses

Other (Federally Funded Projects)	742,183
Other (Q5, misc ineligible)	32,623

Less: Total ineligible expenses	<u>774,806</u>
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Total eligible operating expenses	<u><u>\$ 9,025,065</u></u>
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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>3,155,342</u>
Deficit	<u>\$ 5,869,723</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
August 6, 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 August 6, 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
August 6, 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



CITY OF DECATUR, ILLINOIS

DOWNSTATE OPERATING ASSISTANCE CERTIFICATION AND INDEPENDENT AUDITOR'S REPORTS

For the Fiscal Year Ended June 30, 2022

An abstract background featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white. The shapes create a sense of depth and movement. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white.

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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 August 6, 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
August 6, 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>1,850,000</u>
	Total operating revenues and income	<u><u>\$ 1,930,042</u></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><u>\$ 7,898,011</u></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>1,930,042</u>
Deficit	<u>\$ 5,967,969</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
August 6, 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 August 6, 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
August 6, 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

**Council Memo
Public Works Department
No. 2025-089**

DATE: 9/2/2025

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 a Professional Engineering Services Agreement with Intera Incorporated, to Provide Engineering Services for the Harristown Vulcan Reservoir, City Project 2024-03

SUMMARY RECOMMENDATION: It is recommended that the City Council approve the attached Resolution authorizing the Mayor to sign and the City Clerk to attest a Resolution approving a professional services agreement with Intera Incorporated, to provide engineering services for the Harristown Vulcan Reservoir for a fee not to exceed \$151,219.00.

BACKGROUND:

In late 2024, the City of Decatur acquired a 473-acre sand and gravel dredging site on Lincoln Trail Homestead Parkway. The site had been identified in Intera's 2019 report as a promising option for supplying water if the City's primary water supply, Lake Decatur was affected by drought or water quality.

The shortfall in water supply during the design drought, after allowing for a modest amount of growth, is estimated to be 3,100 million gallons (MG). Drawing down Lake Decatur to Elevation 604 could yield up to 1,670 MG of the gap (54%), the City's existing wellfield in DeWitt County, which would supply 630 MG (20%) of the gap and the recently completed pipeline from the existing Vulcan Watermine 250 MG (8%). The remaining gap is about 550 MG.

Immediately after acquiring the old Vulcan Materials property, the City contracted with Intera and Northwater to estimate the potential yield from the Harristown Vulcan Reservoir. Both contracts were below the threshold requiring Council approval. Fortunately, a great deal of geological and hydrological information is available on record, including a grid of soil samples provided by Vulcan Materials Company. The results of the preliminary yield analysis were promising, but further investigation is needed to refine them and create a good working model of the connection between the site and the nearby Sangamon River.

A bathymetry survey prepared by Northwater found that the sand and gravel pits left behind from the mining operation hold a combined quantity of 900 MG. They also found that the bed of the Sangamon River near the site is highly permeable. This information allowed Intera to develop a preliminary model to estimate how much water would flow from the nearby Sangamon River into the pits as they are pumped down. The model calculated a range of groundwater recharge between 2.6 million gallons per day (MGD) and 6.6 MGD. The wide range is because the recharge rate is highly dependent on how easily water can flow through the soil, a property called "hydraulic conductivity." Depending on the rate of hydraulic conductivity, the overall drought supply available from the site is between 622 MG and 1,239 MG.

The current scope of services involves drilling test wells and monitoring wells so that a more accurate estimate of hydraulic conductivity between the Sangamon and the Vulcan reservoir can be determined. The scope of services also includes testing the water quality in the Sangamon River near the site (water quality in the former sand and gravel pits was tested prior to acquiring the site and found to be excellent.)

Once this is accomplished, the City's master plan for water supply can be updated. All of this information will enable the City of Decatur to be better prepared to meet the needs of the community now and in the future.

Engineering Services Agreement

The scope of services proposed by Intera includes the following tasks:

- Project planning and coordination
- Baseflow river sampling and analysis
- Drill test wells and observation wells
- Perform aquifer test and collect water samples
- Analysis and reporting

The estimated timeline to complete the project is three months. It is important to do this task during the driest part of the year to get the most conservative measurement of groundwater recharge and water quality.

LEGAL REVIEW: The agreement is based on an approved template and was sent to the City Attorney for final review on August 20, 2025.

PRIOR COUNCIL ACTION:

In November 2024, City Council approved the budget for 2025, which included \$500,000 in capital funding for preliminary tasks to develop the Harristown Vulcan Reservoir as a water supply.

POTENTIAL OBJECTIONS: There are no known objections.

INPUT FROM OTHER SOURCES:

Allen Wehermann, Intera Incorporated.

STAFF REFERENCE: This council memo was written by Robert Weil, P.E.; Matt Newell, P.E., Public Works Director, will attend the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS: Budget Impact: The proposed engineering services agreement can be accomplished within the adopted budget for the project. A budget of \$500,000 was established for the first phase of developing the Harristown Vulcan Reservoir and less than \$100,000 has been spent year to date.

Staffing Impact: Staff time is allocated to manage the project.

ATTACHMENTS:

1. 2025-89 Resolution Authorizing a PSA with Intera for Harristown Yield (2)
2. 2025-89 Alternative Water Supplies Map

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING A PROFESSIONAL ENGINEERING SERVICES
AGREEMENT WITH INTERA INCORPORATED TO PROVIDE ENGINEERING
SERVICES FOR THE HARRISTOWN VULCAN RESERVOIR,
CITY PROJECT 2024-03**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:**

Section 1. That the Professional Engineering Services Agreement for Intera Incorporated, presented to the Council herewith as Exhibit 1 and made a part hereof, between the City of Decatur and Intera Incorporated and the same is hereby received, placed on file and approved.

Section 2. That the Mayor and City Clerk be, and they are hereby authorized and directed to execute said Agreement between the City of Decatur, Illinois and Intera Incorporated, for a fee not to exceed \$151,219.00.

PRESENTED and ADOPTED this 2nd day of September 2025.

Julie Moore Wolfe, Mayor

Attest:

Kim Althoff, City Clerk

Exhibit 1

CITY OF DECATUR PROFESSIONAL ENGINEERING SERVICES AGREEMENT

This Agreement ("Agreement") is made and entered into between the City of Decatur, Illinois, an Illinois home rule municipal corporation ("City"), and: INTERA INCORPORATED, ("Consulting Engineer"), for and in consideration of the mutual covenants and promises and good and valuable consideration contained herein.

SCOPE OF WORK

The professional engineering services obtained by the City under this Agreement concern the Project ("Project") as set forth in the attached as Exhibit "A", incorporated herein by reference and made a part of this Agreement hereof:

SECTION I. GENERAL

- A. CONSULTING ENGINEER. The Consulting Engineer shall provide professional engineering services for the City in all phases of the Project, serve as the City's professional engineering representative for the Project as set forth herein and shall give professional engineering consultation and advice to the City's Representative during the performance of services hereunder. All services provided hereunder shall be performed by the Consulting Engineer in accordance with generally accepted Engineering standards.
- B. NOTICE TO PROCEED. The Consulting Engineer shall only begin performance of each Phase of work required hereunder upon receipt of a written Notice to Proceed for that Phase, as shown in Exhibit B.
- C. TIME. The Consulting Engineer shall begin work on each successive phase within thirty (30) days after receipt of the Notice to Proceed for each phase and shall devote such personnel, technical equipment, computer time and materials to the Project so as to complete each phase within the time limits set forth in Exhibit C; Project Timeline.
- D. CITY'S REPRESENTATIVE. The City's representative to the Consulting Engineer shall be the City Engineer or the City Engineer's designee as set forth in the Notice to Proceed for each phase of work.
- E. EXTRA WORK AND AMENDMENTS. The Consulting Engineer shall only perform the work authorized by this contract and defined in the Scope of Work (attached hereto, marked Exhibit A, incorporated by reference herein and made a part of this Agreement). Should the size or complexity of the project exceed the amount of work contemplated by this contract or defined in the Scope of Work, the Consulting Engineer shall obtain written authorization in the form of a Amendment from the City's Representative, to perform extra work before such work is actually performed. An Amendment form is included in this Agreement as Exhibit D. The cost to perform any work prior to written authorization shall be paid exclusively by the Consulting Engineer and shall not be reimbursed by the City.

The Consulting Engineer expressly acknowledges, recognizes and agrees that the only authority to approve Amendments to this Agreement or the Scope or Services or the cost(s) therein is with the City Council of the City.

SECTION II. BASIC SERVICES

A. STUDY AND REPORT PHASE.

The Consulting Engineer shall:

1. City's Requirements. Review available data and consult with the City's Representative to clarify and define the City's requirements for the Project.
2. Advise Regarding Additional Data. Advise the City's Representative as to the necessity of the City's providing or obtaining from others data or services of the types described in Section V(C) in order to evaluate or complete the Project, and act as the City's representative in connection with any such services.
3. Technical Analysis. Provide analysis of the City's needs, planning surveys, site evaluations, and comparative studies of prospective sites and solutions.
4. Economic Analysis. Provide a general economic analysis of the City's requirements applicable to various alternatives in accordance with economic parameters and assumptions provided by the City's Representative.
5. Report Preparation. Prepare a report ("Study Report") containing schematic layouts, sketches and conceptual design criteria with appropriate exhibits to indicate clearly the considerations involved and the alternative solutions available to the City of Decatur. The Study Report shall also set forth the Consulting Engineer's findings and recommendations with opinions of probable costs for the Project, including construction cost, contingencies, allowances for charges of all professionals and consultants, allowances for the cost of land and rights-of-way, allowances for the relocation of utility facilities and equipment if necessary, and compensation for or damages to properties and interest and financing charges (all of which are hereinafter called "Project Costs"). Specific requirements for the Study Report are included in Exhibit A, Scope of Services.
6. Report Presentation. Furnish paper copies and digital copies of the Study Report in the number and format specified in Exhibit A, Scope of Work, and present and review the Study Report in person with the City as the City's Representative shall direct. The cost of reproduction of the Study Report shall be considered a reimbursable expense and paid in accordance with Section V(C) of this Agreement.
7. Completion Time. The Study Report shall be completed, submitted and accepted by the City's Representative within the time period set forth in Exhibit C, Project Timeline.

B. PRELIMINARY DESIGN PHASE.

The Consulting Engineer shall, after written authorization to proceed with the Preliminary Design Phase:

1. Determine Extent of Project. Determine the extent of the Project after consultation with the City's Representative and on the basis of the approved Study Report.
2. Preliminary Design Documents. Prepare preliminary design documents consisting of final design criteria, preliminary drawings and outline specifications. Specific requirements of the aforementioned Preliminary Design Documents are included in Exhibit A, Scope of Services.

3. Revised Project Costs. Submit a Preliminary Design Opinion of Probable Project Costs based on the results of this phase of work including construction costs, contingencies, allowances for charges of all professionals and consultants, allowances for the cost of land and rights-of-way, allowances for the relocation of utility facilities and equipment if necessary, and compensation for or damages to properties and interest and financing charges utilizing and based on the information obtained or produced during the preliminary design phase and documents.
4. Real Estate Acquisition: Legal Description and Plat. Furnish a legal description and recordable reproducible 8-1/2" x 11" plat of each parcel of real estate in which the City must acquire an interest in order to proceed with construction of the Project utilizing and based on the preliminary design documents. The documents shall meet the format requirements of the Macon County Recorder's Office. The plat and legal description may be produced on more than one page for the purpose of clarity or legibility. The legal description text shall also be reproduced in electronic format in a generally commercially available word processing software program approved by the City's Representative.
5. Document Presentation. Furnish paper copies and digital copies of the Preliminary Design Report ("Design Report") in the number and format specified in the Exhibit A, Scope of Work and present and review the Design Report in person with the City as the City's Representative shall direct. The cost of document reproduction shall be considered to be a reimbursable expense and paid in accordance with Section V(C) of this Agreement.
6. Completion Time. The Preliminary Design Report shall be completed, submitted and accepted by the City's Representative within the time period set forth in Exhibit C, Project Timeline.

SECTION III. CITY'S RESPONSIBILITIES

The City shall,

- A. FURNISH REQUIREMENTS AND LIMITATIONS. Provide all criteria and full information as to the City's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, economic parameters and any budgetary limitations; and furnish copies of all design and construction standards which the City will require to be included in the Drawings and Specifications.
- B. FURNISH INFORMATION. Assist the Consulting Engineer by placing at the Consulting Engineer's disposal all available information pertinent to the Project including previous reports and any other data relative to design or construction of the Project.
- C. FURNISH TECHNICAL INFORMATION. Furnish to the Consulting Engineer, as required for performance of the Consulting Engineer's Basic Services (except to the extent provided otherwise in Exhibit A, "Scope of Work"), data prepared by or services of others, including without limitation, core borings, probings and subsurface explorations, hydrographic surveys, laboratory tests and inspections of samples, materials and equipment; appropriate professional interpretations of all of the foregoing; environmental assessment and impact statements; property, boundary, easement, right-of-way, topographic and utility surveys; property descriptions; zoning, deed and other land use restriction; all of which the Consulting Engineer may rely upon in performing the Consulting Engineer's services.
- D. SURVEYS AND REFERENCE POINTS. Provide field control surveys and establish reference points and base lines except to the extent provided otherwise in Section II to enable the Contractor(s) to proceed with the layout of the work.

- E. ACCESS TO PROPERTY. Arrange for access to and make all provisions for the Consulting Engineer to enter upon public and private property as required for the Consulting Engineer to perform the Consulting Engineer's services.
- F. REVIEW DOCUMENTS. Examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by the Consulting Engineer, obtain advice of an attorney, insurance counselor and other consultants as the City's Representative deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of the Consulting Engineer.
- G. OBTAIN APPROVALS AND PERMITS. Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project.
- H. ACCOUNTING, LEGAL AND INSURANCE SERVICE. Provide such accounting, independent cost estimating and insurance counseling services as may be required for the Project, such legal services as the City's Representative may require or the Consulting Engineer may reasonably request with regard to legal issues pertaining to the Project including any that may be raised by the Contractor(s), such auditing service as the City's Representative may require to ascertain how or for what purpose any Contractor has used the moneys paid to him under the construction contract, and such inspection services as the City's Representative may require to ascertain that the Contractor(s) are complying with any law, rule or regulation applicable to their performance of the work except as otherwise provided in Section II.
- I. NOTIFY THE CONSULTING ENGINEER OF DEFECTS OR DEVELOPMENT. Give prompt written notice to the Consulting Engineer whenever the City's Representative observes or otherwise becomes aware of any development that affects the scope or timing of the Consulting Engineer's services, or any defect in the work of the Contractor(s).

SECTION IV. GENERAL CONSIDERATIONS

- A. SUCCESSORS AND ASSIGNS. The City and the Consulting Engineer each binds their respective partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Agreement; except as below, neither the City nor the Consulting engineer shall assign, sublet, or transfer their respective interests in this Agreements without the written consent of the other. Nothing herein shall be construed as created any personal liability on the part of any officer or agent of any public body which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the City and the Consulting Engineer.
- B. OWNERSHIP OF DOCUMENTS. All drawings, specifications, reports, records, and other work product developed by the Consulting Engineer in connection with this Project are public documents and, upon payment to the Consulting Engineer, shall remain the property of the City whether the Project is completed or not.
- C. ESTIMATES OF COST (COST OPINION). Since the Consulting Engineer has no control over the cost of labor and materials, or over competitive bidding and market conditions, estimates of construction cost provided are to be made on the basis of the Consulting Engineer's experience and qualifications, but the Consulting Engineer does not guarantee the accuracy of such estimates as compared to the Contractor's bids or the Project construction cost.
- D. INSURANCE.

1. Requirement. During the term of this Agreement, at its own cost and expense, the Consulting Engineer shall maintain in full force and effect insurance policies as enumerated below.
2. Policy Form. All policies save for the professional liability shall be written on an occurrence basis. Professional liability insurance can be either claims made or occurrence basis policies.
3. Additional Insured. The City of Decatur and its officers and employees shall be named as additional insured parties on the general liability policy and included as additional insured parties on the automobile liability policy. The City's interests as additional insured parties shall be on a primary and non-contributory basis on all policies and noted as such on the insurance certificates.
4. Qualification of Insurers. All policies will be written with insurance carriers qualified to do business in the State of Illinois rated A-VIII or better in the latest Best's Key Rating Guide.
5. Form of Policy. All policies shall be written on the most current Insurance Service Office (ISO) or National Council on Compensation Insurance (NCCI) form or a manuscript form if coverage is equal to or broader than the ISO or NCCI form.
6. Time of Submission; Certificate of Insurance. At or before the time of execution of this agreement and prior to commencing any work activity on the project, the Consulting Engineer shall provide the City's Representative with certificates of insurance showing evidence the insurance policies noted below are in full force and effect. Consulting Engineer shall give the City's Representative at least 30 days written notice prior to any material change, cancellation, or non-renewal except in the case of cancellation for non-payment of premium, in which case notice shall be 10 days. The certificates shall be attached hereto as Exhibit E. The Consulting Engineer shall provide any renewal certificates of insurance automatically to the City's Representative at least 30 days prior to policy expiration. The certificate must certify the following:
 - a. Name and address of party insured.
 - b. Name(s) of insurance company or companies.
 - c. Name and address of authorized agent executing such certificate.
 - d. Description of type of insurance and coverage afforded thereunder.
 - e. Insurance policy numbers.
 - f. Limits of liability of such policies and date of expiration of policies.
 - g. To the extent the same is available, insurance company or companies shall further certify that said policies shall not be modified, cancelled or terminated until after written notice to the City's Representative per standard ISO accord form wording and the policy provisions.
7. Types and Limits of Insurance. The Consulting Engineer shall provide the following:
 - a. Workers' Compensation:

Coverage A: Statutory Limits
Coverage B: One hundred thousand dollars (\$100,000) employer's liability limits for each accident or per disease, per employee. Said policies shall be endorsed to cover any disability benefits or Federal compensation acts if applicable.
 - b. General Liability: Combined single limits of, no less than, one million dollars (\$1,000,000) per occurrence. General Liability Insurance shall include:

Personal Injury Liability coverage.

- c. Automobile Liability: Combined single limits of, no less than, one million dollars (\$1,000,000) per occurrence. Auto liability shall include hired and non-owned autos.
 - d. Professional Liability: A professional liability errors and omissions policy with limits of, no less than, one million dollars (\$1,000,000) per claim. If said policy is written on a claims made basis, the retroactive date of the policy must predate the date of this agreement. In addition, the policy term must extend one year beyond completion date of this agreement.
 - e. Self-insured: If a self-insured retention or deductible is maintained on any of the policies, the Consulting Engineer shall provide the amount of the self-insured retention or deductible to the City. Such deductibles shall be subject to approval by the City. Such approval shall not be unreasonably withheld. The Engineer will be held solely responsible for the amount of such deductible and for any co-insurance.
8. Insurance Not A Limitation. The insurance coverage and requirements contained in this Section shall not be construed to be a limitation of liability for the Consulting Engineer.

E. TERMINATION

- 1. This Agreement may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party; provided that no such termination may be affected unless the other party is given not less than fifteen (15) calendar days prior written notice (delivered by certified mail, return receipt requested) of intent to terminate, and an opportunity for consultation with the terminating party prior to termination.
- 2. This Agreement may be terminated in whole or in part in writing by the City for its convenience; provided that the Consulting Engineer is given not less than fifteen (15) calendar days prior written notice delivered by certified mail, return receipt requested of intent to terminate, and an opportunity for consultation with the City prior to termination.
- 3. Upon receipt of a notice of intent to terminate from the City pursuant to this Agreement, the Consulting Engineer shall (1) promptly discontinue all services affected (unless the notice directs otherwise), and (2) make available to the City at any reasonable time at a location specified by the City all data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Consulting Engineer in performing this Agreement, whether completed or in process.
- 4. Upon termination pursuant to this Agreement, the City's Representative may take over the work and complete the same by agreement with another party or otherwise.

F. EQUAL EMPLOYMENT OPPORTUNITY REQUIREMENTS. The Consulting Engineer agrees to abide by and comply with the City's "Equal Employment Opportunity Clause" (attached and marked hereto as Exhibit F and incorporated herein by reference) to the extent that the clause is applicable to this contract.

G. INDEPENDENT CONTRACTOR STATUS. Nothing contained in this Agreement shall be construed to make the Consulting Engineer an employee or partner of the City. The Consulting Engineer shall at all times hereunder be construed to be an independent contractor.

- H. FEDERAL FUNDING. If Federal Funds are utilized as a source of Project funding, the Consulting Engineer shall abide by the terms of all Federal requirements in the performance of duties hereunder.
- I. AMENDMENT OF AGREEMENT. This Agreement shall be amended or supplemented only in writing and executed by both parties hereto.
- J. HOLD HARMLESS. Consulting Engineer shall indemnify and save harmless the City, its officers and employees against claims for damages to property or injuries to or death of any person or persons, including property and employees or agents of the City and including reasonable attorney's fees incurred by the City or required in any way to be paid by the City, in defense thereof, and shall indemnify and save harmless the City from all claims, demands, suits, actions or proceedings including Worker's Compensation claims, of or by anyone whomsoever, to the extent proximately caused or proximately arising out of negligent acts or omissions to act by Consulting Engineer in connection with its performance of this contract, including operations of its subcontractors and negligent acts or omissions of employees or agents of the Consulting Engineer or its subcontractors.

The City shall indemnify and save harmless the Consulting Engineer, its officers and employees against any and all claims for damages to property or injuries to or death of any person or persons, including property and employees or agents of the Consulting Engineer and including reasonable attorney's fees incurred by the Consulting Engineer or required in any way to be paid by the Consulting Engineer, in defense thereof, and shall indemnify and save harmless the Consulting Engineer from all claims, demands, suits, actions or proceedings including Worker's Compensation claims, of or by anyone whomsoever, proximately caused or proximately arising out of negligent acts or omissions to act by City in connection with its performance of this contract, including operations of its subcontractors and negligent acts or omissions of employees or agents of the City or its subcontractors.

Insurance coverage specified in this Agreement constitutes the minimum requirements and said requirements shall not lessen or limit the liability of the Consulting Engineer under the terms of the Agreement. The Consulting Engineer shall procure and maintain at his own cost and expense, any additional kinds and amounts of insurance that, in the Consulting Engineer's own judgment, may be necessary for the Consulting Engineer's proper protection in the prosecution of the work. Neither Party shall be liable to the other Party for incidental, indirect, special or consequential damages.

- K. COPYRIGHT ASSIGNMENT. The Consulting Engineer assigns to the City any and all of Consulting Engineer's rights under copyright laws for work prepared by the Consulting Engineer, its employees, subcontractors or agents in connection with this Contract, including any and all rights to register said copyright, renewal rights, determination rights and import rights. The Consulting Engineer agrees to execute any additional documents the City may request to effectuate the assignment of said copyright.
- L. NO BID RIGGING, BID ROTATION. The Consulting Engineer certifies, in accordance with Section 33E-11 of the Illinois Criminal Code, that the Consulting Engineer is not barred from bidding on contracts as a result of a violation of either Section 33E-3, Bid Rigging, or Section 33E-4, Bid Rotating, of the Illinois Criminal Code. The Consulting Engineer so certifies in the Non-Collusion Statement, attached and marked herein as Exhibit G and incorporated herein by reference.
- M. NO DELINQUENT TAXES. The Consulting Engineer agrees that it is not delinquent in payment of any and all taxes in any State or any political subdivisions therein and shall so certify in the Affidavit of No Delinquent Taxes, attached and marked herein as Exhibit G, and incorporated herein by reference.

- N. DRUG FREE WORKPLACE. The Consulting Engineer agrees that it shall comply with the Illinois Drug Free Workplace Act, 30 ILCS 580/1, et seq. If the Consulting Engineer has twenty-five (25) or more employees or this contract is for more than Five Thousand Dollars (\$5,000.00), the Consulting Engineer shall provide to the City the Drug Free Workplace Certification attached and marked herein as Exhibit G and incorporated herein by reference.
- O. SEVERABILITY. If any section, terms or provisions of this Agreement or the application thereof shall be held to be invalid or unenforceable, the remainder of each section, subsection, term or provision of this Agreement or the application of the Agreement to the parties, shall not be affected thereby.
- P. TIMELINESS. The Parties recognize and agree that time is of the essence of this Agreement as is consistent with the applicable professional standard of care.

SECTION V. PAYMENT

- A. BASIS OF BILLING. City shall pay the Consulting Engineer for all services rendered under Section II Phases A through for services rendered by principals and employees assigned to the Project.

For the purposes of this Agreement, the principals and employees of the Consulting Engineer and their hourly direct labor costs are set forth in Exhibit H hereto.

- B. SUBCONSULTANT. The City shall pay the Consulting Engineer for services and reimbursable expenses of subconsultants engaged by the Consulting Engineer with the approval of the City's Representative, the amount billed by the Subconsultant to the Consulting Engineer times an approved multiplier of 15%.
- C. REIMBURSABLE EXPENSES. In addition to payments provided for in paragraphs A and B of this Section, the City shall pay the Consulting Engineer the actual costs of all Reimbursable Expenses incurred in connection with all Basic and Additional Services. Reimbursable Expenses means the actual expenses incurred directly in connection with the Project for transportation costs on the basis of actual cost if public transportation is used, subsistence incidental thereto, toll telephone calls, reproduction of reports, drawings, specifications and similar project-related items in addition to those required under Section II.

If the Consulting Engineer's vehicles are used on the project, the City shall pay the Consulting Engineer the current Internal Revenue Service standard mileage rate per mile for use of the vehicle.

D. PAYMENT FOR WORK COMPLETED

1. Monthly Progress Payments. Monthly progress payments may be requested by the Consulting Engineer for work satisfactorily completed and shall be made by the City to the Consulting Engineer as soon as practicable upon submission of statements requesting payment by the Consulting Engineer to the City. Each statement shall be accompanied by an Invoice Data Sheet as shown in Exhibit I. If the Consulting Engineer prefers, the Invoice Data sheet may serve as the Consulting Engineer's invoice.
2. Monthly Progress Reports. The Consulting Engineer shall prepare a monthly progress report indicating the amount of work completed based on the approved scope of work and any approved addendums. The Consulting Engineer shall also prepare a progress chart showing the upper limit

of compensation approved by the contract, the planned time of completion, the estimated completion to date, the percentage of the approved contract amount earned, the percentage of elapsed time, and the currently forecasted amount of work required to complete the project. The Consulting Engineer may use an electronic spreadsheet template prepared by the City's Representative to prepare the progress chart.

3. Maximum Payment Requests. No payment request made pursuant to subparagraph 1 of this Section V shall exceed the estimated maximum total amount and value of the total work and services to be performed by the Consulting Engineer under this Agreement for that phase or additional service without the prior authorization of the City's Representative. These estimates have been prepared by the Consulting Engineer and supplemented or accompanied by such supporting data as may be required by the City's Representative.
 4. Time and Manner of Payments. Upon receipt of a properly invoiced payment request, the City shall pay the amount due less any amounts allowed to be retained or withheld by the City under this Agreement within 60 days of receipt of the invoice.
 5. Release of Claims. Upon satisfactory completion of the work performed hereunder and prior to final payment under this Agreement, and as a condition precedent thereto, the Consulting Engineer shall execute and deliver to the City's Representative a release of all claims against the City arising under or by virtue of this Agreement.
 6. Local Government Prompt Payment Act. The Consulting Engineer and City hereby expressly acknowledge and agree that the Local Government Prompt Payment Act does not apply to this Agreement.
- E. PAYMENT UPON TERMINATION. In the event of termination by City under Section IV.E upon the completion of any phase of the Basic Services, progress payments due to the Consulting Engineer for services rendered through such phase shall constitute total payment for such services. In the event of such termination by City during any phase of the Basic Services, Consulting Engineer also will be reimbursed for the charges of independent professional associates and consultants employed by Consulting Engineer to render Basic Services, and paid for services rendered during that phase on the basis of Consulting Engineer's Direct Labor Costs times a factor defined in Section V.A. of this Agreement for services rendered during that phase to date of termination by Consulting Engineer's principals and employees engaged directly on the Project. In the event of any such termination, Consulting Engineer will be paid for all unpaid Additional Services rendered to date and unpaid Reimbursable Expenses that may have accrued to date.

This Agreement is made between the City and the Consulting Engineer entered into on the last date written below. In witness, the parties have executed this Agreement.

DATED this _____ day of _____, 2025

THE CITY OF DECATUR, ILLINOIS

By: _____
Mayor

ATTEST:

City Clerk

CONSULTING ENGINEER FORM

By: Theresa Lander

SCOPE OF WORK

Introduction

Our firm recently completed an analysis of the potential yield of the former Vulcan Gravel Pit near Harristown. A screening model of seepage to the Pit (Figure 1) was developed using riverbed conductance data specifically collected by Northwater consultants along a reach of the Sangamon River abutting the Pit property in combination with a range of aquifer hydraulic conductivities based on historical tests of community and industrial wells drilled in the Sangamon River alluvium several miles downstream.

Based on the riverbed sampling, riverbed conductance is very high along this reach, such that the infiltration rate to the Pit is much more dependent on the hydraulic conductivity of the aquifer materials between the river and the Pit edge. To improve our yield estimate, we propose to perform an aquifer test to determine the hydraulic conductivity of the sand and gravel materials at this site. As part of this investigation, Northwater will conduct an assessment of river and groundwater quality to evaluate the potential influence of Sangamon River water quality on potential long-term operation of the Pit to augment Decatur's water supply.

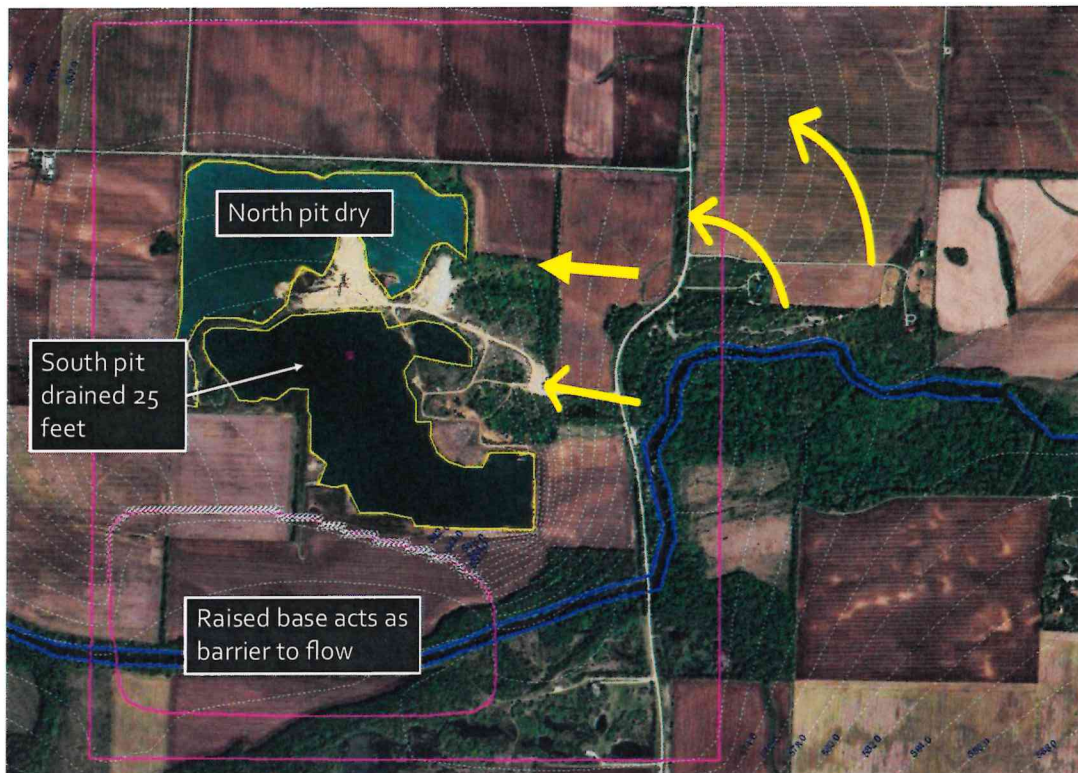


Figure 1. Features of the local groundwater model around the Harristown Pit. White dotted lines are contours of groundwater level at 2-foot intervals and the yellow arrows indicate the direction of seepage to the pits.

Scope of Work

Task 1 Project Planning and Coordination

INTERA and Northwater will develop a plan for executing field activities and analyses including:

- Development of a project schedule and field safety plan
- Details of the drilling, aquifer test, and water sampling activities
- Review of the water quality data provided by the City for the Vulcan Pit
- Review of the water quality data provided by the Sanitary District of Decatur related to the Sangamon River
- Determination of a water quality parameter list for river and groundwater sampling

Task 2 Baseflow River Sampling and Analysis

Northwater will monitor the USGS station (05573540) and weather forecasts to execute a water quality sampling event during a representative baseflow / low-flow condition to characterize water chemistry and contaminants/constituents of concern. The sampling event is intended to characterize the waters when the Sanitary District of Decatur (SDD) flows comprise the majority of river flows which is considered a conservative scenario related to water quality impacts to Vulcan Pit waters from the river.

The sampling location will be determined based on Task 1.

The sampling event will include the following:

- Measurement of river flow at sampling location
- Field water quality (temperature, dissolved oxygen, oxidation-reduction potential, turbidity, electrical conductivity and pH)
- Collection of water samples using isokinetic depth integrated sampler
- Laboratory water quality analysis for parameter list determined in Task 1

Task 3 Drill Test Well and Observation Wells

The aquifer test will consist of pumping a test well for 48 hours at a constant rate while groundwater levels are collected in the pumping well and two observation wells. Based on borings performed by Vulcan Materials, the sand is from 40 to 50 feet thick in the area of interest between the pit and the Sangamon River. A 6-inch diameter test well and two 2-inch diameter observation wells will be drilled as depicted in Figure 2. Staff gauges also will be placed in the pit and river to monitor changes in surface water levels.

The driller will provide an orifice tube that will allow an accurate measurement of the pumping rate. The pumped water will be discharged some distance away from the wells so as to not influence groundwater levels during the aquifer test.

Once the wells have been drilled and developed satisfactorily, the test well will be pumped at selected rates initially to assess a proper rate for the 48-hour constant rate test. It will be important to determine a rate that can be sustained over 48 hours without interruption.



Figure 2. General location of test well and observation wells between the Pit and the Sangamon River.

Task 4 Perform Aquifer Test and Collect Water Samples

The wells will be outfitted with pressure transducers to collect water level data at one-minute intervals prior to and during the 48-hour pumping period and for 24 hours after pumping ends. Hand measurements with a water level probe also will be collected as a manual check against the digital transducer data.

Northwater will support INTERA during the aquifer test through the following activities:

1. Deployment of a continuous water quality monitoring sonde in the Sangamon River to monitor electrical conductivity, temperature, dissolved oxygen and water levels for one week. This is intended to cover a period before the test, during the test, and after the test.
2. Deployment of a continuous water quality monitoring sonde to monitor field water quality parameters in the observation well closest to the river and in the discharge water from the aquifer test.

3. Collection of well water samples for laboratory analysis for the parameter list determined under Task 1.

Task 5 Analysis and Reporting

The findings of our work will be summarized in a technical memo and can be provided in a presentation to City staff. Of importance will be to use the hydraulic conductivity determined from the aquifer test as input to our local groundwater model to improve our estimate of the Pit yield.

Northwater will prepare a technical memorandum focused on water quality results. The memorandum will identify potential water quality parameters of concern related to the use of the Vulcan Pit as a water supply source. To the extent possible, indicators and trends observed during the pumping test will be evaluated to assess the potential influence of Sangamon River water on water quality during pumping operations.

4 Budget

We propose the following budget by task.

Task	Amount
1. Project Planning/Coordination/Management	\$9,727
2. Baseflow River Sampling and Analysis	\$14,513
3. Test Well and Observation Well Drilling	\$43,979
4. Aquifer Testing and Water Sampling	\$62,245
5. Analysis and Reporting	<u>\$18,755</u>
TOTAL	\$151,219



CITY OF DECATUR ILLINOIS

#1 GARY K. ANDERSON PLAZA, DECATUR, ILLINOIS 62523-1196

Notice to Proceed

TO:	
City Project Name:	
City Project Number:	
City Project Phase:	

You are hereby notified that the work for the above listed City Project and Phase may commence on _____.

The City Representative for this Phase of work is _____.

After that date, you are to start performing the work as outlined in the Scope of Services and Project Timeline included in the executed contract. Please schedule and chair a project startup meeting at your earliest convenience.

CITY OF DECATUR, IL

BY: _____
(City Engineer)

Dated this ____ day of _____, 20____.

ACCEPTANCE OF NOTICE

Receipt of the above Notice to Proceed is hereby acknowledged.

BY: _____
(Signature) (Title)

Dated this ____ day of _____, 20____.

EXHIBIT C

PROJECT TIMELINE

INTERA and Northwater will meet with Decatur to finalize the project schedule. Task 1 will be initiated immediately upon notice to proceed and Task 2 will correspond with representative baseflow conditions that typically occur in August and September. We anticipate waiting until the corn is harvested from the field prior to drilling. Therefore, work will likely start in late September or October. Drilling is expected to take a week followed by a second week for the 48-hour test and 24 hours of recovery. All work will be completed by the end of this calendar year (2025).



City of Decatur, Illinois
 #1 Gary K. Anderson Plaza
 Decatur, IL 62523-1196

Amendment No

Date: _____
 Request No. _____ ☐ Final
 Consulting
 Engineer: _____
 Address: _____

I recommend that an ☐ addition of \$ _____ be made to the above contract.
☐ deduction

I recommend that an extension of _____ days be made to the above contract completion date.
 The revised completion date is now _____.

Amount of original contract \$ _____

Amount of previous amendments \$ _____

Amount of current amendment \$ _____

Amount of adjusted/final contract \$ _____

☐ addition

Total net ☐ deduction to date \$ _____ which is _____ % of Contract Price

State fully the nature and reason for the amendment change _____

When the net increase or decrease in the cost of the contract is \$10,000 or more or the time of completion is increased or decreased by 30 days or more, one of the following statements shall be checked.

The undersigned determine that the change is germane to the original contract as signed, because:

☐	Provision for this work is included in the original contract.
☐	Work of this type was included in the original contract, and the additional efforts of this work are within the intent of the contract.
☐	The change represents an adjustment required by the contract, based on unpredictable developments in the work.
☐	The change in design is necessary to fulfill the original intent of the Contract.
☐	Other: (Explain)

Recommended _____
 Public Works Director

_____ Date

Approved _____
 Mayor

Attested _____
 City Clerk

_____ Date

_____ Date

ACORD™ CERTIFICATE OF LIABILITY INSURANCEDATE (MM/DD/YYYY)
6/03/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).	
PRODUCER USI Southwest 7600-C N. Capital of TX Hwy #200 Austin, TX 78731 512 451-7555	AGENT Danielle Touchstone NAME: PHONE: 210-524-2094 FAX: 610-537-1904 (A/C, No, Ext): EMAIL: danielle.touchstone@usi.com ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Lloyd's of London NAIC # INSURER B: Hartford - WC Multiple Issuing Cos SURPLU INSURER C: Sentinel Insurance Company Ltd. 00914 INSURER D: 11000 INSURER E: INSURER F:
INSURED INTERA Incorporated 9600 Great Hills Trl Suite 300W Austin, TX 78759	

COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ GL Ded: \$10,000 ☒ Poll Ded: \$25,000 GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ JECT ☒ LOC OTHER:		ENVP000025425	06/01/2025	06/01/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$25,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 Poll Liab \$1,000,000
C	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY		65UECZR3402	06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$		ENVX000020625	06/01/2025	06/01/2026	EACH OCCURRENCE \$6,000,000 AGGREGATE \$6,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y/N ☒ N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		65WBOL6H7Y	06/01/2025	06/01/2026	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liab		ENVP000025425	06/01/2025	06/01/2026	\$2,000,000 Aggregate \$1,000,000 Per Claim \$100,000 Deductible
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) The Excess Policy sits over the General Liability, Pollution Liability, Automobile Liability and Professional Liability limits. Professional Liability is on a claims made basis. The General Liability and Automobile Liability policies include a blanket Additional Insured endorsement that provides Additional Insured status to the City of Decatur and its officers and (See Attached Descriptions)						

CERTIFICATE HOLDER	CANCELLATION
City of Decatur, Illinois #1 Gary K. Anderson Plaza Decatur, IL 62523	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 

ACORD 25 (2016/03) 1 of 2
#S49495732/M49427165

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SAPZR

EQUAL EMPLOYMENT OPPORTUNITY

The Equal Employment Opportunity Clause, effective February 9, 1981, is included herein verbatim for this contract.

In the event of the Contractor's noncompliance with the provisions of this 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 the contract 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. During the performance of this contract, the Contractor agrees as follows:

- (1) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, marital status, national origin or ancestry, age, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service; and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such under utilization.
- (2) That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with the Department's Rules and Regulations) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized:
- (3) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, marital status, national origin or ancestry, age, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service.
- (4) That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Contractor's obligations under the Illinois Human Rights Act and the Department's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Contractor in its efforts to comply with such Act and Rules and Regulations, the Contractor will promptly so notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations there under.
- (5) That it will submit reports as required by the Department's Rules and Regulations, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all

respects comply with the Illinois Human Rights Act and the Department's Rules and Regulations.

- (6) That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules and Regulations.
- (7) That it will include verbatim or by reference the provisions of this clause in every subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such contractor. In the same manner as with other provisions of this contract, the contractor will be liable for compliance with applicable provisions of this clause by such subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply therewith. In addition, the contractor will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

Exhibit G

CONSULTING ENGINEER'S DISCLOSURE AFFIDAVIT

(NOTE: This Affidavit must be completely filled out and signed by any party doing business with the City. This Affidavit assists the City in making determinations relative to conflict of interests and other laws - if questions contact the City of Decatur Legal Department at 217/424-2807.)

STATE OF TEXAS _____)
) ss.
 COUNTY OF TRAVIS _____)

SECTION I. BUSINESS STATUS STATEMENT

I, the undersigned, being duly sworn, do state as follows:

A. INTERA Incorporated (Hereinafter "Consulting Engineer") is a:
 Company Name

(Place mark in front of appropriate type of business)

X Corporation (if a Corporation, complete B)

_____ Partnership (if a Partnership, complete C)

_____ Limited Liability Corporation (if an LLC, complete C)

_____ Individual Proprietorship (if an Individual, complete D)

Consulting Engineer's Federal Tax Identification Number is _____.

B. CORPORATION

The State of Incorporation is TEXAS

Registered Agent of Corporation in Illinois:	Business Information (If Different from Above):	
<u>Registered Agent Solutions Inc.</u> Name	<u>9600 Great Hills Trail, Suite 300W</u> Company Address, Principal Office	
<u>3000 Professional Drive, Suite A</u> Address	<u>Austin, TX 78759</u> City, State, Zip	
<u>Springfield, IL 62703</u> City, State, Zip	<u>(512) 425-2000</u> Telephone	<u>(512) 425-2009</u> Facsimile
_____ Telephone	<u>www.intera.com</u> Website	

The corporate officers are as follows:

President: Peter Castiglia, CEO

Vice President: Tricia Johnson

Secretary: Eric Markland, CFO

C. PARTNERSHIP OR LLC

The partners or members are as follows: (Attach additional sheets if necessary)

Name	Home Address & Telephone

Name	Home Address & Telephone

Name	Home Address & Telephone

The business address is _____

Telephone: _____ Fax: _____

D. INDIVIDUAL PROPRIETORSHIP

The business address is _____

Telephone: _____ Fax: _____

My home address is _____

Telephone: _____ Fax: _____

SECTION II. NON-COLLUSION STATEMENT (50 ILCS 105/3; 65 ILCS 5/3.1-55-10)

- A. This bid is made without any connection or common interest in the profits with any other person other than the Consulting Engineer except as listed on a separate attached sheet to this affidavit.

Check One:

_____ Others Interested in Contract X None

- B. No department director or any employee or any officer of the City of Decatur has any financial interest, directly or indirectly, in the award of this contract except as listed on a separate attached sheet to this affidavit.

- C. That the Consulting Engineer is not barred from bidding on any contract as a result of violation of 720 ILCS 5/33E-3 and 5/33E-4 (Bid Rigging or Bid Rotating).

SECTION III. DRUG FREE WORKPLACE AND DELINQUENT ILLINOIS TAXES STATEMENT

The undersigned states under oath that the Consulting Engineer is in full compliance with the Illinois Drug Free Workplace Act, 30 ILCS 580/1, et. seq. The undersigned also states under oath and certifies that the Consulting Engineer is not delinquent in payment of any tax administered by the Illinois Department of Revenue except that the taxes for which liability for the taxes or the amount of the taxes are being contested in accordance with the procedures established by the appropriate Revenue Act; or that the Consulting Engineer has entered into an agreement(s) with the Illinois Department of Revenue for the payment of all taxes due and is in compliance with the agreement. (65 ILCS 5/11-42.1-1)

SECTION IV. FAMILIARITY WITH LAWS STATEMENT

The undersigned, being duly sworn, hereby states that the Consulting Engineer and its employees are familiar with and will comply with all Federal, State and local laws applicable to the project, which may include, but is not limited to, the Prevailing Wage Act and the Davis-Bacon Act.

CONSULTING ENGINEER

Theresa Landewe

Signature

Theresa Landewe

Printed Name

Director, Midwest Region

Title

SUBSCRIBED and SWORN to before me this 22nd day of August, 2025.

Diane Garcia - DIANE GARCIA

Notary Public

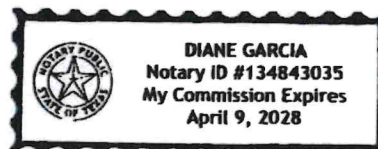


Exhibit H DIRECT HOURLY LABOR COSTS OF THE CONSULTING ENGINEER As of the date of this contract.		
Project Name:		
Consulting Engineer:		
Classification	Minimum	Maximum
Principal	306.00	
Project Manager	306.00	
Principal Engineer	274.00	
Senior Engineer	195.00	
Engineer	173.00	
Senior Technician	---	
Technician	---	
Professional Land Surveyor	---	
Construction Inspector	---	
Structural Engineer	---	
Clerical	173.00	

Exhibit I - CITY OF DECATUR INVOICE DATA SHEET			
Project:			
(Consulting Engineer Name & Address)		City Project No.:	
		Invoice Date:	
		Invoice Number:	
		Invoice Period From:	
		To:	
Agreement/C.O.	Date Approved	Council Bill	Upper Limit
Original Contract			\$

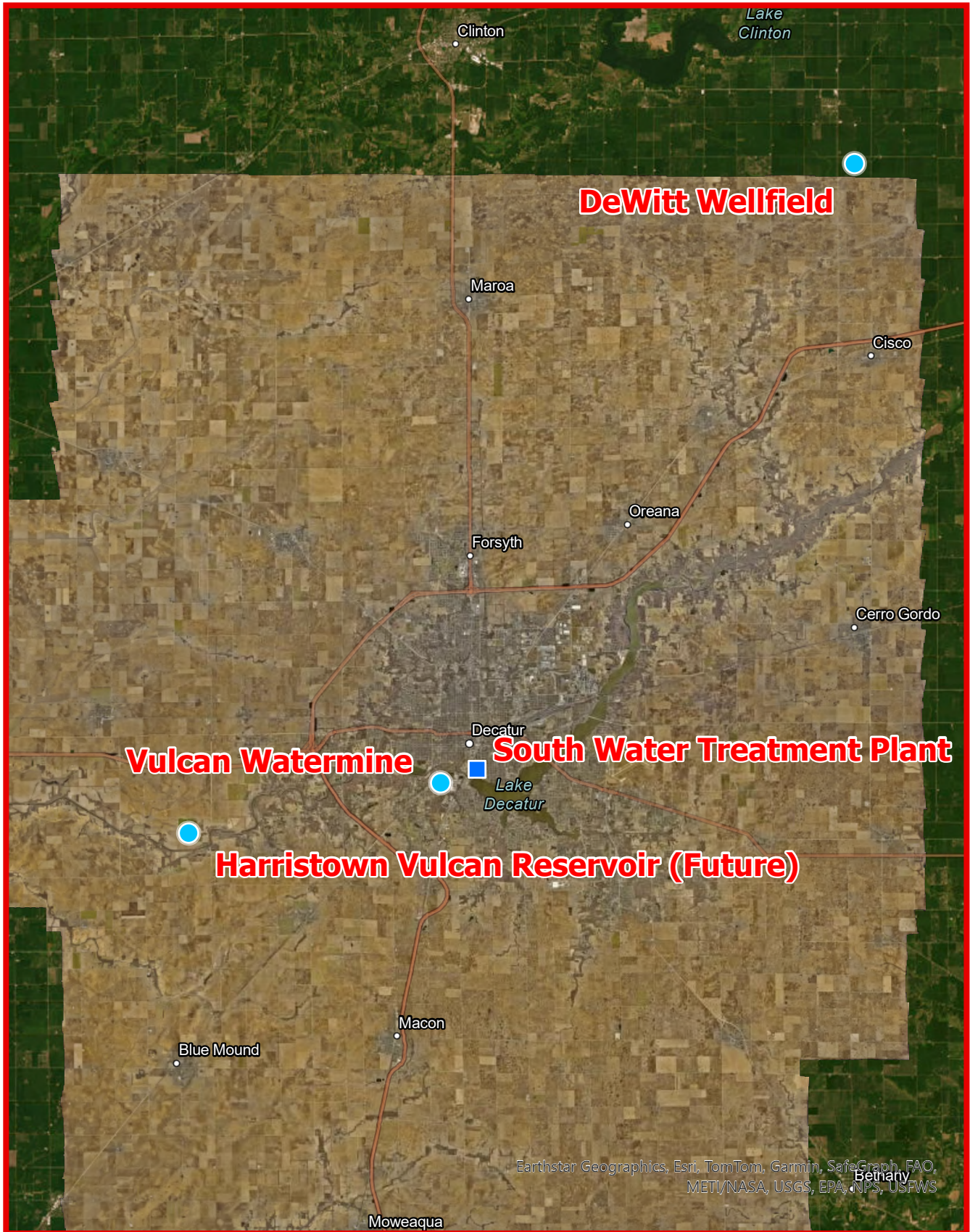
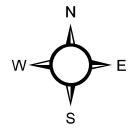
Item	To Date	Previous Invoices	This Invoice
Staff Hours Expended			
Direct Labor Cost			
Contract Multiplier			
Total Labor Cost			
Direct Subconsultant Cost			
Subconsultant Multiplier			
Total Subconsultant Cost			
Reimbursable Expenses			
Total Amount Earned			
TOTAL AMOUNT DUE THIS INVOICE:			
Avg. Direct Labor Cost		(For City Use)	
Avg. Total Labor Cost			
Percent Complete			

Consulting Engineer's
Signature: _____

Title: _____



Alternative Water Supplies



Council Memo
Information Technology Department
No. 2025-06

DATE: 9/2/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Jim Edwards, Director of Information Technology

SUBJECT:

Resolution Authorizing Purchase of OpenGov Inc. Permitting and Licensing Code Enforcement Software Module

SUMMARY RECOMMENDATION: City staff recommend that City Council approve the attached resolution for the purchase of OpenGov Inc. Permitting and Licensing Code Enforcement module to replace a legacy Data Base 2 (DB2) application called Code Enforcement

BACKGROUND:

This project is part of an effort to eliminate applications developed on the DB2 platform used by the city since 1996. Developers for the DB2 database platform are few and far between and the City's last staff DB2 Developer is retiring from city service around the end of this calendar year. Key features of this Code Enforcement system go well beyond the capabilities of our current DB2 solution. Some notable features are:

- **Modernized Processes:** Transitioning from outdated, manual processes and sunseting software to streamline digital workflows for Code Enforcement and inspections that align with other OpenGov modules.
- **Streamlined Code Enforcement:** Simplifying the application, review, and issuance processes for Code Enforcement, benefiting both applicants and city staff.
- **Increased Efficiency:** Automating tasks, violation letters, real-time photos, reducing manual effort for City staff, decreasing email, call, walk-in requests and allowing them to focus on more strategic initiatives.
- **Enhanced Transparency:** Providing the public with easier access to City operational processes through online portals and interactive tools.
- **Improved Citizen Engagement:** Offering online platforms for applications, complaints, payments, and tracking, leading to a better experience for residents and businesses.
- **Expand Communication:** Providing expanded communication channels for staff internal communication and communicating with the public.

Data-Driven Decision-Making: Utilizing OpenGov's analytics and reporting tools to gain insights into City operations and make more informed decisions.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

In the past few years, there has been a big push to leverage functionality in city-owned application investments to reduce our reliance on self-developed applications (DB2s). This is one of those moves.

The City of Decatur has been an OpenGov partner since 2020 with cloud-based permitting and licensing software solutions across the Building & Inspections, Planning & Zoning, Public Works, Licensing and Tax Collection. This is expanding the partnership with OpenGov to modernize and enhance its Code Enforcement operations. This collaboration aims to streamline processes for both the Decatur staff and the public, increase visibility and communication for all parties, promote sustainability, drive revenue and foster a modern, successful community.

POTENTIAL OBJECTIONS: None Anticipated

INPUT FROM OTHER SOURCES:

None

STAFF REFERENCE: James Edwards, IT Director, (217)450-2236

BUDGET/TIME IMPLICATIONS: The cost of this budgeted project is \$56,706.46 and will be paid from the General Fund.

ATTACHMENTS:

1. OpenGov Code Enforcement Resolution
2. Decatur, IL Code Enforcement Order Form - OpenGov 2025
3. City of Decatur, IL_SOW_ Code Enforcement 2025
4. Decatur, IL Board Overview - OpenGov

RESOLUTION NO. R_____

**RESOLUTION AUTHORIZING PURCHASE OF OPENGOV INC. PERMITTING AND
LICENSING CODE ENFORCEMENT SOFTWARE MODULE**

BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1. That the order form and statement of work presented to the Council herewith from OpenGov Inc. for the purchase of the Permitting and Licensing Code Enforcement software module, be, and the same is hereby, received, placed on file and approved.

Section 2. That the City Manager or his designee be, and he is hereby, authorized and directed to make payment to OpenGov Inc. in an amount not to exceed \$56,708.46 on behalf of the City of Decatur for purchase of the OpenGov Inc Permitting and Licensing Code Enforcement Software Module.

PRESENTED AND ADOPTED this 2nd day of September 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK



OpenGov Inc.
660 3rd Street, Suite 100
San Francisco, CA 94107
United States

Order Form Number: Q-09781
Created On: 08/08/2025
Order Form Expiration: 08/31/2025
Subscription Start Date: 09/01/2025
Subscription End Date: 08/31/2028

Prepared By: Christine Roth
Email: croth@opengov.com
Contract Term: 36 Months

Customer Information:

Customer: City of Decatur, IL
Bill To/Ship To: One Gary K. Anderson
Plaza
Decatur, Illinois
62523
United States
Contact Name: Jim Edwards
Email: jedwards@decaturil.gov
Phone: 2174502236

Order Details:

Billing Frequency: Prepaid
Payment Terms: Net 30 Days

SOFTWARE SERVICES:

Product Name	Start Date	End Date	Annual Fee
Autofill Interface	09/01/2025	08/31/2026	\$1,381.58
Permitting and Licensing - Code Enforcement Additional Service Area	09/01/2025	08/31/2026	\$38,996.88
Autofill Interface	09/01/2026	08/31/2027	\$1,450.65
Permitting and Licensing - Code Enforcement Additional Service Area	09/01/2026	08/31/2027	\$40,946.73
Autofill Interface	09/01/2027	08/31/2028	\$1,523.19
Permitting and Licensing - Code Enforcement Additional Service Area	09/01/2027	08/31/2028	\$42,994.06

PROFESSIONAL SERVICES:

Product Name	Start Date	Description	Fee
Professional Services Deployment - Prepaid	09/01/2025	Custom Deployment from OpenGov Professional Services team. Scope-dependent.	\$16,330.00

Professional Services Total: \$16,330.00

Customer Billing/Service Periods:

Period:	Total:
09/01/2025	\$56,708.46
09/01/2026	\$42,397.38
09/01/2027	\$44,517.25

Order Form Legal Terms:

This Order Form incorporates the OpenGov Master Services Agreement ("MSA") attached here or available at <https://opengov.com/terms-of-service/master-services-agreement/>.

The "Agreement" between OpenGov and the entity identified above ("Customer") consists of the Order Form, MSA, and, if Professional Services are purchased, the Statement of Work.

Unless otherwise specified above, fees for the Software Services and Professional Services shall be due and payable, in advance, 30 days from receipt of the invoice.

By signing this Agreement, Customer acknowledges that it has reviewed, and agrees to be legally bound by the Agreement. Each party's acceptance of this Agreement is conditional upon the other's acceptance of the Agreement to the exclusion of all other terms

City of Decatur, IL:

Signature:

Name:

Title:

Date:

Signature:

Name:

Title:

Date:

OpenGov, Inc.

Signature:

Name:

Title:

Date:



Statement of Work

City of Decatur, IL

Creation Date: 8/8/2025
SoW Expiration Date: 11/8/2025
Document Number: PS-09520.1
Created by: Josh Volpert

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OpenGov Statement of Work

1. Project Scope and Understanding

This Statement of Work ("SOW") outlines the Professional Services OpenGov will provide to City of Decatur, IL ("Customer") under the applicable Order Form. Professional Services or technical requirements not listed in this SOW are out of scope.

2. Exhibits

The following exhibits are incorporated by reference and are part of this SOW:

- 2.1. Exhibit 1: Implementation Activities
 - 2.1.1. Permitting & Licensing
- 2.2. Exhibit 2: Technical Requirements
 - 2.2.1. Permitting & Licensing

3. OpenGov Responsibilities

OpenGov will provide a framework for planning, communication, progress tracking, and coordination for activities in Exhibit 1. In collaboration with Customer, OpenGov will develop and maintain the Project Plan. The "Project Plan" is a detailed, living document that defines how the project will be executed, including tasks, timelines, milestones, and team assignments. OpenGov will monitor progress against the Project Plan, coordinate adjustments to tasks and schedules as needed, and conduct status meetings as agreed to by the parties. OpenGov will provide weekly status reports, a Project Charter, and a RAID register (Risks, Actions, Issues, and Decisions). The "Project Charter" is a high-level document outlining the project's purpose, goals, key stakeholders, success criteria, and major milestones.

4. Customer Responsibilities

The Customer will appoint a primary point of contact with authority to make binding decisions ("Customer's Project Manager"). This person will coordinate internal resources, assign subject matter experts ("SMEs"), and oversee implementation. Responsibilities include attending status meetings, making timely decisions, providing requested information, escalating issues internally, and collaborating on the Project Plan and Change Order process, if applicable.

Customer acknowledges that the success of this project is contingent on its full participation. Customer must provide data within ten (10) business days of a request, maintain consistent data formats and access throughout the project, and allocate the necessary Customer resources and time to support deliverables and meet agreed-upon timelines.

5. Project Delivery

OpenGov will perform services under this SOW remotely. OpenGov may use a combination of OpenGov personnel and OpenGov-trained implementation partners to deliver the services described in this SOW.

6. Estimated Schedule

The specific timeline, including order of delivery of the suite(s), will be determined during the project planning activities in the Initiate Phase. Services are estimated to begin within two (2) weeks and no later than four (4) weeks from contract signature. OpenGov reserves the right to adjust the schedule based on the availability of Customer or OpenGov resources, and the timeliness of deliverables provided by the Customer.

7. Acceptance Procedure

OpenGov will submit completed deliverables to the Customer's Project Manager for review. Within five (5) business days of receipt, the Customer's Project Manager will either provide written acceptance or a list of requested revisions. In the event there are requested revisions, the subsequent review period for acceptance will follow the same timeline until final acceptance. If Customer does not respond within this period, the deliverable will be deemed accepted. Once a deliverable is accepted, any requested changes will require a paid Change Order.

Acceptance milestones and review timelines will be tracked in the Project Plan. Both parties acknowledge that delays in task completion or unresolved issues may impact the project timeline. If OpenGov determines in good faith that Customer is not fulfilling its responsibilities under this SOW, OpenGov may place services on hold following a minimum of five (5) business days' written notice. The notice will specify the actions needed to progress the project. During the hold period, OpenGov may reallocate resources without penalty and will not be responsible for resulting delays.

8. Modifications

The fees and estimated timeline are based on the scope and assumptions in this SOW. If either party determines that a change to the scope is necessary, the parties will collaborate to define the required modification, which may result in fee adjustments based on OpenGov's standard rates. All modifications must be documented in a written Change Order and signed by both parties ("Change Order").

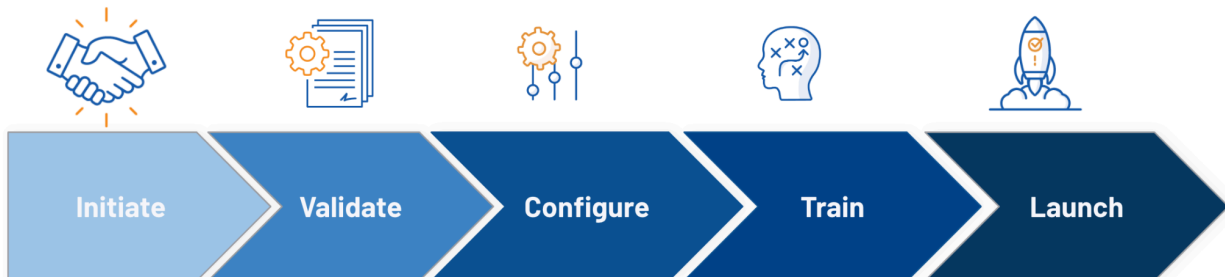
Examples of changes include revisions to the project timeline, deliverables, or resource allocation.

9. Communication and Escalation Procedure

OpenGov and Customer agree to maintain regular communication in alignment with the Project Plan to ensure progress, resolve questions promptly, and minimize risk. Both parties will raise any issues or concerns in a timely manner. If challenges are not resolved through standard project discussions, Customer and OpenGov Project Managers will escalate to their respective executive leadership teams to jointly determine a resolution and align on a path to successful implementation.

Exhibit 1: Implementation Activities

OpenGov Implementation Methodology Overview



Every OpenGov implementation follows a standardized five-phase methodology designed to ensure a structured and collaborative deployment. The phases are:

1. Initiate – OpenGov provisions access and performs initial system setup.
2. Validate – OpenGov works with the Customer to confirm requirements and review initial configurations.
3. Configure – OpenGov completes system configuration as outlined in this SOW.
4. Train – OpenGov provides training to system administrators and/or end users, as applicable.
5. Launch – OpenGov provides post-go-live support and transitions the Customer to OpenGov’s Customer Success Team.

Each implementation is structured around these phases. Deliverables, sign-offs, and completion criteria are aligned to the relevant phase.

Permitting & Licensing

Use Cases for Permitting & Licensing:

- Code Enforcement

Initiate

Provisioning Permitting & Licensing Platform

OpenGov will:

- OpenGov will provision Customer’s OpenGov entity and verify Customer has access to all purchased modules.

Customer will:

- Confirm access to entity and modules.

Completion Criteria

- Customer verifies access to the site.

Data Initiation

OpenGov will:

- Provide the needed data and format to the customer.
- Discuss data needs for the foundational initiation of the software.
- Assign a Project Manager once the data has been collected.

Customer will:

- Provide the required data in a timely manner.

Completion Criteria

- Customer sign-off that the Integrations are complete and the data is being captured as planned.

Validate

Technical Project Review

OpenGov will:

- Provide up to one (1) one-hour working sessions at the beginning of the project to:
 - o Review deliverables
 - o Review technical requirements
 - o Provide documentation on requirements and processes

OpenGov Assumptions:

- Customer will provide relevant data within two (2) weeks immediately following the kick-off meeting.

Customer will:

- Identify relevant participants for attendance.
- Confirm deliverables.
- Gather and provide relevant data for the project.

Completion Criteria

- Customer sign-off on project plan.

Configure

Record Types Deliverables

OpenGov will configure the following standard record types, including sub-types, drafts of Customer's record types in the Permitting & Licensing system including Form, Workflow, Output Document and Fees:

Code Enforcement Service Area

Up to two (2) record types from the following list:

- Submit Complaint
- Notice of Violation

Customer will:

- Attend working sessions to validate, review, and iterate upon draft records.
- Test all configured record types

Completion Criteria

- Customer sign-off that the Record Types have been configured. Sign-off will occur with each completed Record Type.

Data Deliverables

Autofill Integration

OpenGov will:

- Provide up to one (1) Autofills, using source data from OpenGov or provided by the Customer.

Customer will:

- Provide the source data, if applicable.
- Agree upon specifications prior to upload.

Completion Criteria

- Customer sign-off on the Autofill Integration.

Train

Administrator Training

OpenGov will:

- Provide up to eight (8) hours of Permitting & Licensing system administrator training to enable system administrators on the following topics:
 - Setting up the public portal
 - Employee app settings
 - Creating and editing record types
 - Managing Forms
 - Editing Documents
 - Creating Workflows
 - Setting up Inspections
 - Reporting & Transparency
 - Download and upload data
 - How to create reports and dashboards
 - Mobile app

Customer will:

- Identify the relevant participants to attend each training session.

Completion Criteria

- Administrator Training has been conducted.

End User Training

OpenGov will:

- Provide up to eight (8) hours of end-user trainings designed for Plan Review, Inspectors, Finance Staff, etc. to cover the following topics:
 - Navigation of the system
 - Manage inbox and tasks
 - Take payments
 - Conduct inspections
 - Create records
 - Mobile app

Customer will:

- Identify the relevant participants to attend each training session.

Completion Criteria

- End User Training has been conducted.

Launch

HyperAdopt

OpenGov will:

- Provide up to eight (8) hours of HyperAdopt support from the OpenGov Project Team post Go-Live to ensure successful adoption.

Customer will:

- Identify issues and attend sessions

Completion Criteria

- Customer sign-off that the project has been completed.

Exhibit 2: Technical Requirements

Permitting & Licensing Technical Requirements

Autofills using Customer source data

- Flat file, .csv, .xls, .xlsx, .txt with headers

Current application forms, workflows, fee structures, and output documents

- PDF, Word, .csv, .xls, .xlsx with headers



City of Decatur + OpenGov Partnership Overview

This document is intended to provide a high-level overview of OpenGov and the partnership between OpenGov and the City of Decatur, Illinois.

OpenGov Overview:

OpenGov is the leader in cloud-based technology for state and local governments. OpenGov aims to help governments operate more effectively, adapt to change, and strengthen public trust by providing configurable software solutions built exclusively for the public sector.

OpenGov's Mission: To power more effective and accountable government.

OpenGov Solutions Include: Permitting & Licensing, Asset Management, Procurement & Contract Management, Budgeting & Planning, Financial Management Tax & Revenue Collection.

Quick Facts:

Founded in 2012.

863 Employees with 500+ years of combined public sector experience.

Headquartered in San Francisco, with offices in Chicago, IL, Atlanta, GA, Boston, MA and Plano, TX.

Trusted by over 2,000+ governments, over 600 for Permitting & Licensing solution specifically.

Over 4,500+ successful software implementations completed.

Purpose of the Partnership:

The City of Decatur has been an OpenGov partner since 2020 with cloud-based permitting and licensing software solutions across the Building & Inspections, Planning & Zoning, Public Works, Licensing and Tax Collection. This is expanding the partnership with OpenGov to modernize and enhance its Code Enforcement operations. This collaboration aims to streamline processes for both the Decatur staff and public, increase visibility and communication for all parties, promote sustainability, drive revenue and foster a modern, successful community.

Benefits for Decatur:

Based on OpenGov's offerings and feedback from the City of Decatur, this partnership could bring the following benefits:

- **Modernized Processes:** Transitioning from outdated, manual processes and sunseting software to streamline digital workflows for Code Enforcement and inspections that aligns with what the City is already using.



- Streamlined Code Enforcement: Simplifying the application, review, and issuance processes for Code Enforcement, benefiting both applicants and city staff.
- Increased Efficiency: Automating tasks, violation letters, real-time photos, reducing manual effort for City staff, decreasing email, call, walk-in requests and allowing them to focus on more strategic initiatives.
- Enhanced Transparency: Providing the public with easier access to City operational processes through online portals and interactive tools.
- Improved Citizen Engagement: Offering online platforms for applications, complaints, payments, and tracking, leading to a better experience for residents and businesses.
- Expand Communication: Providing expanded communication channels for staff internal communication and communicating with the public.
- Data-Driven Decision Making: Utilizing OpenGov's analytics and reporting tools to gain insights into City operations and make more informed decisions.

OpenGov's 23 Permitting & Licensing Partners in the state of Illinois:

- City of Bloomington
- City of Champaign
- City of Darien
- City of Decatur
- City of Urbana
- City of Waukegan
- City of Woodstock
- County of DuPage
- County of McHenry
- Village of Bartlett
- Village of Bolingbrook
- Village of Deerfield
- Village of La Grange
- Village of Lansing
- Village of Lemont
- Village of Lisle
- Village of Minooka
- Village of Mundelein
- Village of Oak Brook
- Village of Plainfield
- Village of Romeoville
- Village of Schaumburg
- Village of West Dundee



Implementation and Support:

OpenGov will initiate, validate, configure, train and launch the permitting solution for Decatur. Support includes a dedicated Success Manager, web, chat, email, phone support with on-demand onboarding and continuous learning.

Hosting & Security:

OpenGov uses infrastructure provided by the world's leading Cloud Service Providers, and maintains strategic partnership with AWS and Microsoft Azure. OpenGov is both SOC II and SOC III compliant with U.S. based data centers including bank-level security and data encryption, Single Sign On (SSO) and Role-Based Access Control (RBAC). No City hardware is required to use OpenGov.

A sample of Return on Investment Examples:

- 85% faster inspections. ([Sun Prairie, WI](#))
- 35% increase in front office efficiency. ([Ithaca, NY](#))
- Saved staff up to 7 hours per day. ([Kernersville, NC](#))
- Increased permit revenue by up to 30%. ([New Canaan, CT](#))
- Cut permit processing time by 40% due to mobile access for inspectors. ([Granby, NY](#))

**Council Memo
Public Works Department
No. 2025-34**

DATE: 9/2/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Matt Newell, Director of Public Works

SUBJECT:
Resolution to Appropriate Motor Fuel Tax Funds for Local Public Agency General Maintenance

SUMMARY RECOMMENDATION:

It is recommended by staff that the City Council approve the attached resolution appropriating \$750,000.00, in State Motor Fuel Tax (MFT) funds dedicated to general street maintenance for 2025, and that the Mayor be authorized to sign said resolution, and the City Clerk to attest. Items covered by this allocation specifically include:

- Reimbursing the General Fund for annual traffic signal maintenance costs (\$545,000),
- Providing concrete for street maintenance work performed by City forces (\$20,000),
- Purchasing road salt to support the City's winter maintenance operations (\$150,000),
- Providing asphalt for street maintenance work performed by City forces (\$20,000),
- Pavement striping on streets in cooperation with the Macon County Highway Department (\$15,000),

BACKGROUND:

Traffic Signal Maintenance

For many years the City has allocated State MFT funds to reimburse the General Fund for the traffic signal maintenance operations performed by the Public Works Department. The funds cover the salary and benefits of two City Electricians, the costs for their vehicles, materials used, traffic signal electricity costs, and contracted services. The Illinois Department of Transportation and Macon County Highway Department reimburse the City for a portion of the maintenance work, materials, and electricity costs incurred for maintaining traffic signals located on State and County highways in the City. These reimbursements are deposited into the City's State MFT fund. The amount of the transfer was determined by the Public Works and Finance Departments and approved by the City Council during the 2025 budget process.

Concrete and Asphalt for Street Maintenance

The City regularly allocates State MFT funds to provide concrete for street maintenance work performed by City staff with the Public Works Department. Historically, City crews perform smaller scale concrete and asphalt repairs at a lower cost than can be obtained by contracting out similar work. Increasing the materials available for concrete repair work improves the ability of the City to maintain its street system and stretch its limited funds further.

Road Salt

The City purchases road salt to help clear ice from the streets during winter snow and ice operations. Salt

purchases are made through the State bidding process conducted by the Illinois Department of Central Management Services (CMS). In the spring of each year, the City must place an order with CMS before bids are received. This year's salt purchase was budgeted at \$150,000 in the 2025 Capital Improvement Plan.

Striping

Starting in 2017, the City has partnered with the Macon County Highway Department to stripe various City streets under a joint City/County project. These streets are typically busy streets and intersections that need frequent refreshing.

SCHEDULE: Traffic signal maintenance and concrete street work are year-round operations. Sufficient salt is purchased as necessary to support winter snow/ice removal operations and to assure that each winter season begins with a full salt supply on hand. Additional salt is purchased as the City's salt reserves are depleted.

LEGAL REVIEW: This is a standard agreement for the Illinois Department of Transportation.

PRIOR COUNCIL ACTION:

Each year the City Council appropriates State Motor Fuel Tax (MFT) funds for general street maintenance operations.

POTENTIAL OBJECTIONS: None

INPUT FROM OTHER SOURCES:

Illinois Department of Transportation, Macon County Highway Department

STAFF REFERENCE: Matt Newell, P.E., Public Works Director. Matt will be in attendance at the City Council meeting to answer any questions of the Council on this item.

BUDGET/TIME IMPLICATIONS: Budget Impact: State MFT funds allocated by this resolution are \$750,000.00 and are expended throughout the year in support of the identified operations. Staffing Impact: Staffing time is allocated for these operations.

ATTACHMENTS:

1. 2025-34 Resolution to Appropriate Motor Fuel Tax Funds for Local Public Agency General Maintenance

RESOLUTION NO. _____

**RESOLUTION TO APPROPRIATE MOTOR FUEL TAX FUNDS
FOR LOCAL PUBLIC AGENCY GENERAL MAINTENANCE**

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF DECATUR, ILLINOIS:**

Section 1. That there is hereby appropriated the sum of \$750,000.00 of Motor Fuel Tax funds for the purpose of traffic signal maintenance, the purchase of concrete for street maintenance, the purchase of road salt, the purchase of asphalt for street maintenance, and traffic signal maintenance for the City of Decatur, Illinois, from January 1, 2025, to December 31, 2025.

Section 2. That traffic signal maintenance, the purchase of concrete for street maintenance, the purchase of road salt, the purchase of asphalt for street maintenance, traffic signal maintenance and operations as listed and described on the Municipal Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

Section 3. That the Clerk shall, as soon as three (3) months after the close of the period as given above, submit to the Department of Transportation on forms furnished by said Department, a certified statement showing expenditures from and balances remaining in the account(s) for this period; and

Section 4. That the Mayor shall execute, and the Clerk shall immediately transmit two certified copies of original BLR 14222 forms, attached hereto as Exhibit A and made a part hereof, and transmit with two certified copies of this resolution to the district office of the Department of Transportation, at Effingham, Illinois.

PRESENTED and ADOPTED this 2nd day of September 2025

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK

I, Kim Althoff Clerk in and for the City
of Decatur, County of Macon
(City, Town or Village)

hereby certify the attached Resolution No. _____ to be a true, perfect and complete copy of a resolution adopted by

the City Council at a meeting on September 2, 2025
(Council or President and Board of Trustees) Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 2nd day of September 2025.

(SEAL) _____ City Clerk
(City, Town or Village)

Approved _____ Regional Engineer Department of Transportation _____ Date
--



Local Public Agency General Maintenance

Submittal Type

Estimate of Maintenance Costs

 District Estimate of Cost For

Local Public Agency	County	Section Number	Maintenance Period	
			Beginning	Ending
City of Decatur	Macon	25-00000-00-GM	01/01/25	12/31/25

Maintenance Items								
Maintenance Operation	Maint Eng Category	Insp. Req.	Material Categories/ Point of Delivery or Work Performed by an Outside Contractor	Unit	Quantity	Unit Cost	Cost	Total Maintenance Operation Cost
Traffic			Traffic Signal Maintenance					\$545,000.00
Street			Striping					\$15,000.00
Streets			Concrete					\$20,000.00
Streets			Asphalt					\$20,000.00
Streets			Salt					\$150,000.00
Total Operation Cost								\$750,000.00

Estimate of Maintenance Costs Summary				
Maintenance	MFT Funds	RBI Funds	Other Funds	Estimated Costs
Local Public Agency Labor	\$250,000.00			\$250,000.00
Local Public Agency Equipment	\$175,000.00			\$175,000.00
Materials/Contracts(Non Bid Items)	\$175,000.00			\$175,000.00
Materials/Deliver & Install/Materials Quotations (Bid Items)				
Formal Contract (Bid Items)	\$150,000.00			\$150,000.00
Maintenance Total	\$750,000.00			\$750,000.00

Estimated Maintenance Eng Costs Summary				
Maintenance Engineering	MFT Funds	RBI Funds	Other Funds	Total Est Costs
Preliminary Engineering				
Engineering Inspection				
Material Testing				
Advertising				
Bridge Inspection Engineering				
Maintenance Engineering Total				
Total Estimated Maintenance	\$750,000.00			\$750,000.00

Remarks

SUBMITTED

Local Public Agency Official Signature & Date

Title

County Engineer/Superintendent of Highways Signature & Date

APPROVED

Regional Engineer Signature & Date
Department of Transportation

Estimate of Maintenance Costs

Submittal Type **Original**

Local Public Agency	County	Section	Maintenance Period	
			Beginning	Ending
City of Decatur	Macon	25-00000-00-GM	01/01/25	12/31/25

IDOT Department Use Only

Received Location Received Date Additional Location?

		☐
--	--	--------------------------

WMFT Entry By Entry Date

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ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT

No. 2025-17

September 2, 2025

TO: Mayor Julie Moore Wolfe and City Council Members

FROM: Tim Gleason, City Manager
Melissa Hon, Deputy City Manager
Lacie Elzy, Economic & Community Development Director

SUBJECT: Resolution Amending Intergovernmental Agreement – City of Decatur, County of Macon, the Village of Mt. Zion, the Village of Forsyth and the Village of Long Creek – Decatur Macon County Enterprise Zone

RECOMMENDATION: It is recommended that the proposed Enterprise Zone revision be approved.

BACKGROUND: By joint intergovernmental agreement with four other local governments, the Decatur-Macon County Enterprise Zone is administered by the Economic Development Corporation of Decatur-Macon County (EDC). The administration of an Illinois enterprise zone is a uniquely governmental function, which Decatur and its four partners have formally delegated to the EDC. Under this legal framework, revisions to the enterprise zone boundary, and changes to the rules governing enterprise zone benefits, must be approved by all five of the local governments who are parties to the joint agreement delegating EZ administration.

The periodic boundary revisions recommended by the EDC do not “take” enterprise zone benefits away from one part of the city or county and place them somewhere else. Instead, the periodic boundary revisions brought to each local government every year or two reflect requests from private property owners, or the local governments themselves, concerning new or anticipated projects that would benefit from being in the enterprise zone, and which were not anticipated by the existing or prior boundary.

PRIOR ACTION: The most recent amendment to the Decatur-Macon County Enterprise Zone were approved in June 2025, refer to Resolution 2025-49.

STAFF REFERENCE: Should the City Council have any questions, they may contact, Lacie Elzy at 542-3559 or lelzy@decaturil.gov

Ordinance No _____

**ORDINANCE ADDING TERRITORY TO ENTERPRISE ZONE AND APPROVING THE AMENDMENT OF THE
ENACTING ORDINANCE AND INTERGOVERNMENTAL AGREEMENT
1645 N State Highway 121**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DECATUR, ILLINOIS:

Section 1: That Resolution 2014-139 and the Decatur Macon County Enterprise Zone Intergovernmental Agreement, passed on the 1st day of December, 2014 be, and the same is hereby amended as Exhibit A and Exhibit B thereof by adding to the end of said Exhibit the following:

Amendment 10

Addendum A

12-17-04-227-020 | 1645 N State Highway 121, Mt. Zion

Part of Lot One (1) of Assessor's Subdivision of Lot Three (3), being a part of the NE ¼ of Section 4, Township 15 North, Range 3 East of the Third Principal Meridian, bounded and described as follows, to wit: Commencing at the Southeast corner of said Lot One (1) of Assessor's Subdivision; thence Westerly on the South line of said Lot One (1) a distance of Thirty-nine and Fifteen hundredths (39.15) feet to a point of the Westerly Right-of-Way Line of S.B.I. Route 132 as deeded to the State of Illinois by deed recorded in Book 17371 on Page 370 of the Records in the Recorder's Office of Macon County, Illinois, said point also being the Point of Beginning for the following described parcel: thence Northerly along said Westerly Right-of-Way Line, Three Hundred Twenty-eight and Twenty-seven Hundredths (328.27) feet to a point on the Southerly Right-of-Way Line at Wildwood Drive, thence Westerly along said Southerly line Three Hundred Sixty-five and Twenty-eight Hundredths (365.28) feet; thence South, Three Hundred Twenty-nine (329.00) feet more or less, to a point on the South line of Lot One (1) as aforesaid; thence Easterly along said South line, Three Hundred Seventy-five and Eighty-five Hundredths (375.85) feet to the point of beginning. Situated in the County of Macon and the State of Illinois.

PRESENTED, PASSED, APPROVED AND RECORDED this _____ day of _____ 2025.

MAYOR JULIE MOORE WOLFE

ATTEST:

KIM ALTHOFF, CITY CLERK

ADDENDUM A

Agility Properties LLC

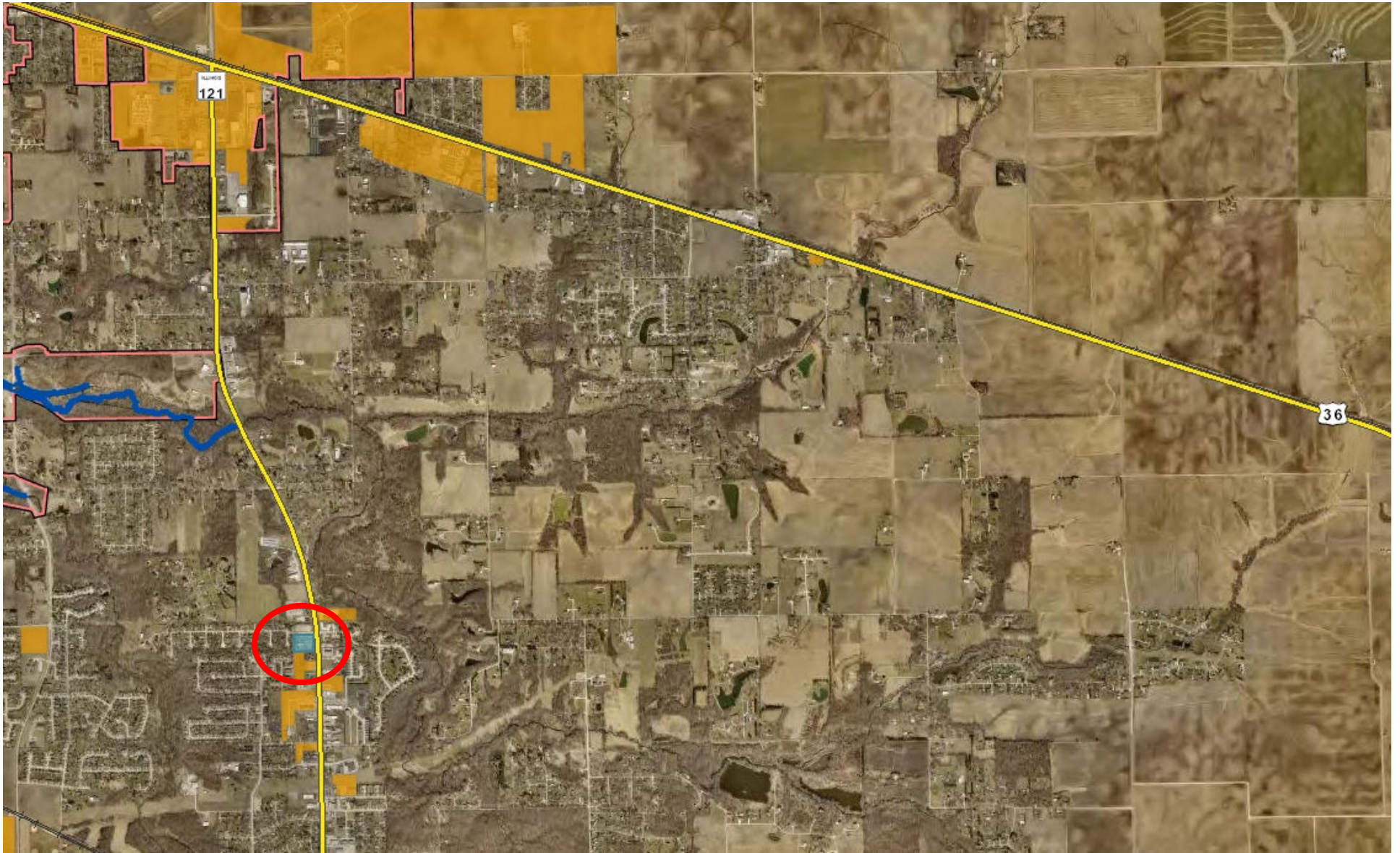
12-17-04-227-020 | 1645 N State Highway 121, Mt. Zion

Part of Lot One (1) of Assessor's Subdivision of Lot Three (3), being a part of the NE $\frac{1}{4}$ of Section 4, Township 15 North, Range 3 East of the Third Principal Meridian, bounded and described as follows, to wit: Commencing at the Southeast corner of said Lot One (1) of Assessor's Subdivision; thence Westerly on the South line of said Lot One (1) a distance of Thirty-nine and Fifteen hundredths (39.15) feet to a point of the Westerly Right-of-Way Line of S.B.I. Route 132 as deeded to the State of Illinois by deed recorded in Book 17371 on Page 370 of the Records in the Recorder's Office of Macon County, Illinois, said point also being the Point of Beginning for the following described parcel: thence Northerly along said Westerly Right-of-Way Line, Three Hundred Twenty-eight and Twenty-seven Hundredths (328.27) feet to a point on the Southerly Right-of-Way Line at Wildwood Drive, thence Westerly along said Southerly line Three Hundred Sixty-five and Twenty-eight Hundredths (365.28) feet; thence South, Three Hundred Twenty-nine (329.00) feet more or less, to a point on the South line of Lot One (1) as aforesaid; thence Easterly along said South line, Three Hundred Seventy-five and Eighty-five Hundredths (375.85) feet to the point of beginning. Situated in the County of Macon and the State of Illinois.

ADDENDUM B

PIN	Owner	Size (Acres)
12-17-04-227-020	AGILITY PROPERTIES LLC	2.68





Council Memo
Information Technology Department
No. 2025-07

DATE: 9/2/2025

TO: Honorable Mayor Julie Moore Wolfe and City Council Members

FROM: Jim Edwards, Director of Information Technology

SUBJECT:

Resolution Authorizing Renewal of Tyler Technologies, Inc. Maintenance and Support for Court Case Management Suite

SUMMARY RECOMMENDATION: Staff recommends that the City Council approve the attached resolution, authorizing the City Manager to renew the annual software maintenance for the Incode Court Case and Content/Document Management Suite with Tyler Technologies, Inc.

BACKGROUND:

In prior years, the City Council approved annual software maintenance renewals with Tyler Technologies, Inc. to use their Incode Court Case Management Suite and associated Content/Document Management Software for the Administrative Code Enforcement System (Admin Court). This invoice was received late and represents an increase of 4.6% over last year's maintenance costs, totaling \$54,643.17. The period covered by this renewal is September 1, 2025, through August 31, 2026. This software is used by the Legal, Community Development and Finance Departments.

LEGAL REVIEW:

PRIOR COUNCIL ACTION:

The City has maintained an Annual License and Support Agreement with Tyler for the Incode Court Case Management Software to ensure current version of the system is in operation, and it is necessary to continue using the licensed software going forward.

POTENTIAL OBJECTIONS: None anticipated

INPUT FROM OTHER SOURCES:

None

STAFF REFERENCE: James Edwards, IT Director, (217)450-2236

BUDGET/TIME IMPLICATIONS: A total cost of \$54,643.17 is budgeted in the Information Technology 2025 General Fund budget.

ATTACHMENTS:

1. 2025 Incode Resolution
2. Renewal Invoice

RESOLUTION NO. R _____

**RESOLUTION AUTHORIZING RENEWAL OF
TYLER TECHNOLOGIES, INC. MAINTENANCE AND SUPPORT
FOR INCODE COURT CASE MANAGEMENT SUITE**

BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF DECATUR,
ILLINOIS:

Section 1. That the invoice presented to the Council herewith from Tyler Technologies, Inc. for maintenance support for the Incode Court Case Management Suite and Incode Content/Document Management Suite, be, and the same is hereby, received, placed on file and approved.

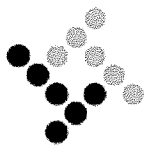
Section 2. That the City Manager or his designee be, and he is hereby, authorized and directed to make payment to Tyler Technologies in an amount not to exceed \$54,643.17 on behalf of the City of Decatur for maintenance support for the Incode Court Case Management and Incode Content/Document Management Suites.

PRESENTED AND ADOPTED this 2nd day of September 2025.

JULIE MOORE WOLFE, MAYOR

ATTEST:

KIM ALTHOFF, CITY CLERK



tyler
technologies

Remittance:
Tyler Technologies, Inc
(FEIN 75-2303920)
P.O. Box 203556
Dallas, TX 75320-3556

Invoice

Invoice No	Date	Page
025-519954	08/01/2025	1 of 2

Questions:

Tyler Technologies- Local Government
Phone: 1-800-772-2260 Press 2, then 2
Email: ar@tylertech.com

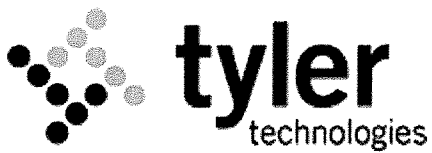


Bill To CITY OF DECATUR
ACCOUNTS PAYABLE
1 GARY K ANDERSON PLZ
DECATUR, IL 62523-1005

Ship To CITY OF DECATUR
ACCOUNTS PAYABLE
1 GARY K ANDERSON PLZ
DECATUR, IL 62523-1005

Cust No.-BillTo-ShipTo	Ord No	PO Number	Currency	Terms	Due Date
41741 - MAIN - MAIN	199671		USD	NET30	08/31/2025

Contract Date	Description	Units	Rate	Extended Price
Contract No.: Decatur, IL				
06/Sep/2011	Court Online Component - Annual Fee Cycle: Start: 01/Sep/2025, End: 31/Aug/2026	1	1,800.00	1,800.00
	Content Manager Annual Fees	1		\$2,854.13
15/Dec/2011	Incode Content/Document Management Suite - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
	ERP Pro Document Management Annual Fees	1		\$0.00
15/Dec/2011	Laserfiche Interface - Court - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
15/Dec/2011	Output Director - Existing Customers -Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
	ERP Pro Financials Annual Fees	1		\$0.00
15/Dec/2011	Secure Signatures - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
	ERP Pro Utilities Annual Fees	1		\$0.00
15/Dec/2011	Central Cash Collections - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
	Municipal Justice Annual Fees	1		\$48,402.15
15/Dec/2011	Incode Court Case Management Suite Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
15/Dec/2011	Each Signature (scan & Prepare for use) - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
15/Dec/2011	Criminal Court Case Management - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
15/Dec/2011	Laserfiche Output Channel - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
15/Dec/2011	Code Enforcement - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			
	Third Party System Software	1		\$1,586.89
15/Dec/2011	System Software - Maintenance Cycle: Start: 01/Sep/2025, End: 31/Aug/2026			



Remittance:
Tyler Technologies, Inc
(FEIN 75-2303920)
P.O. Box 203556
Dallas, TX 75320-3556

Invoice

Invoice No	Date	Page
025-519954	08/01/2025	2 of 2

Questions:

Tyler Technologies- Local Government
Phone: 1-800-772-2260 Press 2, then 2
Email: ar@tylertech.com

Bill To: CITY OF DECATUR
ACCOUNTS PAYABLE
1 GARY K ANDERSON PLZ
DECATUR, IL 62523-1005

Ship To: CITY OF DECATUR
ACCOUNTS PAYABLE
1 GARY K ANDERSON PLZ
DECATUR, IL 62523-1005

Cust No.-BillTo-ShipTo	Ord No	PO Number	Currency	Terms	Due Date
41741 - MAIN - MAIN	199671		USD	NET30	08/31/2025

Contract Date	Description	Units	Rate	Extended Price
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