# City of Decatur, IL

# Comprehensive Annual Financial Report

Fiscal Year January 1 to December 31, 2020

# *Imagine* the Possibilities...

**LIVING IN DECATUR**

*Choosing to live in Decatur is an easy choice both because of its impressive quality of life and local housing value. Decatur is an attractive choice for long term residents and those looking to call Central Illinois home for the first time.*

**WORKING IN DECATUR**

*Decatur, a leader in American manufacturing and technological breakthroughs, from providing the crops that feed our families to serving as a world leader in creating the fuel of the future. Today's Decatur offers a mixture of work opportunities, from traditional manufacturing to cutting edge technology development to customer service support.*

**PLAYING IN DECATUR**

*Whether you're looking to spend some time relaxing outdoors, want to shop 'till you drop or prefer your entertainment on the stage or big screen, Decatur's got something just for you. Today we offer more than 2,000 acres of parks and recreational areas and host more than 130 festivals and other entertainment events.*

**LEARNING IN DECATUR**

*They are local and state government officials, award winning musicians, Broadway performers and leaders of private enterprise. And they are all products of Decatur area schools. Area schools provide world-class educational opportunities, mixing fundamentals with exposure to innovative educational disciplines. Millikin University and Richland Community College combine first-rate education at a value unseen in other areas of the country.*

*Madden Arts Center*

*Children's Museum of Illinois*

*Millikin University*

***Visit the City of Decatur web site at [www.decaturil.gov](http://www.decaturil.gov)***

# Comprehensive Annual Finance Report

## City of Decatur, Illinois

## For the period January 1 to December 31, 2020

Prepared by:
Department of Finance and Office of the City Treasurer
Gregg D. Zientara, City Treasurer & Director of Finance

*Cover Photo: A view of the Transfer House and Fountain, located in Central Park in downtown Decatur. Standing as a symbol of fond memories of a time gone by, the Transfer House holds a great deal of sentimental value to the people of Decatur, Illinois. Built in 1895 on Lincoln Square, the Transfer House sat in the center of the original town before being moved to Central Park in 1962. The Transfer House remains as a symbol of Decatur and will continue its role as a historic landmark in the central city footprint.*

*Inside Back Page Photo(s):*

*Upper left – First dedicated in 2012 and located on the grounds of the Decatur Civic Center, the Decatur/Macon County World War II Memorial honors City and County veterans who served during the war.*

*Middle right – The Macon County History Museum is dedicated to preserving history through outreach, restoration, and research. Pictured here is the restored log cabin courthouse where Abraham Lincoln practiced law when he lived in Decatur.*

*Lower left – The James Millikin Homestead was completed in 1876. In their lifetime, James and Anna Millikin made significant contributions to the Decatur community and eventually developed the James Millikin Homestead into the cultural and educational activity center that it remains today.*

*All photographs contained herein are courtesy of the City of Decatur archives and the Decatur Area Convention & Visitors Bureau.*

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# I Introductory Section

**City of Decatur**
**City Officials**

| Office | Official | Term of Office | |
|---|---|---|---|
| | | | |
| Mayor | Julie Moore Wolfe | 05-01-2019 to 04-30-2023 | elected |
| | | | |
| Council Members | | | |
| | | | |
| at large | Chuck Kuhle | 05-01-2017 to 04-30-2021 | elected |
| at large | David Horn | 05-01-2017 to 04-30-2021 | elected |
| at large | Patrick McDaniel | 05-01-2017 to 04-30-2021 | elected |
| at large | Lisa Gregory | 05-01-2019 to 04-30-2023 | elected |
| at large | Bill Faber | 05-01-2019 to 04-30-2023 | elected |
| at large | Rodney Walker | 05-01-2019 to 04-30-2023 | elected |
| | | | |
| City Manager | Scot Wrighton | 03-19-2019 per contract | contractual |
| | | | |
| | | | |
| City Treasurer | Gregg D. Zientara | 05-01-2019 to 04-30-2023 | appointed |
| | | | |
| City Clerk | Kimberly Althoff | 05-01-2019 to 04-30-2023 | appointed |

# CITY OF DECATUR ILLINOIS

1 GARY K. ANDERSON PLAZA DECATUR, ILLINOIS 62523

June 17, 2021

Honorable Mayor Julie Moore Wolfe,
Members of the City of Decatur City Council,
Residents of the City of Decatur,
Stakeholders of the City of Decatur, and
Interested Parties:

This Annual Financial Report ("AFR"), for the City of Decatur, Illinois ("City") for the fiscal year ending December 31, 2020 is hereby submitted.

The city is responsible for the accuracy of the information contained herewith, and the completeness and fairness of the presentation, including all disclosures.

To the best knowledge and belief of the City, the information contained in this report is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of all funds of the City of Decatur. All notes and disclosures necessary to enable the reader to gain an understanding of the financial activities have been included in this report.

Generally Accepted Accounting Principles ("GAAP") requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the Management Discussion & Analysis ("MD&A").

This letter of transmittal is intended to complement the MD&A and should be read in conjunction with the MD&A. The MD&A can be found in Section II of this AFR, immediately following the independent auditors' report, as performed by CliftonLarsonAllen, LLP, which renders opinion on the financial statements of the City.

The City is required to undergo an annual single audit in conformity with the provisions of the United States Office of Management and Budget Control, and Uniform Grant Guidance.

The independent auditors' single audit report, as performed by CliftonLarsonAllen, LLP, including the schedule of expenditures of federal awards, findings and recommendations, report on internal control structure, and report on compliance with applicable laws and regulations, is available under separate cover.

## General Information

The City of Decatur is the county seat of Macon County, Illinois, and is the thirteenth (13) largest Municipal City within the State of Illinois, according to the 2010 U.S. Government Census. Macon County is the nineteenth (19) largest county within the State of Illinois, according to the 2010 U.S. Government Census. The County has a total land mass area of 581 square miles and contains sixteen (16) townships and twelve (12) municipalities / villages.

The City of Decatur is located within the central heartland of the agricultural region of the State of Illinois and is in the geographic center of the state. The City of Decatur is located approximately one hundred (100) miles west of

the Illinois and Indiana State boundary line, one-hundred and eighty (180) miles southwest of Chicago, one-hundred and fifteen (115) miles northeast of St. Louis, Missouri, and within a region of fifty (50) mile proximity to the communities of Champaign/Urbana, Bloomington/Normal, and Springfield, Illinois.

The year 2010 U.S. Bureau of the Census population for the City of Decatur was reported as 76,122, whereas the year 2010 Census population for Macon County was reported as 110,768. The 2019 current population for the City of Decatur is estimated to be 69,553 inhabitants, with the current 2019 population for Macon County estimated to be 104,009 inhabitants, according to U.S. Census Bureau 2019 forecast estimation (current available data).

Macon County is the epitome of America's agricultural heartland. Vast expanses of corn and soybean cropland cover eighty-four percent (84%) of the County landmass. Macon County continues as a major center for agribusiness with many local and global businesses participating in a thriving manufacturing economy based in-large part on the agricultural resources in the County.

Decatur and Macon County is 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 provides a full range of governmental services to citizens. Services include:

- general government,
- public safety police and fire protection,
- public works street construction and maintenance,
- public works 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

The City of Decatur was incorporated in 1836, and since 1971 has operated as a Home Rule unit of local government pursuant to the State of Illinois Constitution. The City operates under a managerial form of government, under which the elected Mayor and City Council discharge the legislative function and establish municipal policy, with an appointed City Manager responsible for all city administrative and operational functions.

The City of Decatur governmental structure includes elected officials and appointed officials as follows with defined management and legislative authority in compliance with State of Illinois Statutes.

| | | |
|---|---|---|
| Mayor | Chief Legislative Officer<br>Chair of City Council<br>Non-partisan elected official | 4-year term in office |
| Council Members | Six (6) member legislative body<br>All members are non-partisan elected officials | 4-year term in office |
| City Manager | Appointed by Mayor & City Council | Contractual term |
| City Clerk | Recording Secretary of City Council<br>Appointed by Mayor & City Council | 4-year term in office |
| City Treasurer | Appointed by Mayor & City Council | 4-year term in office |

*Source: City of Decatur*

The Decatur City Council, the legislative body of the municipal city government, includes seven (7) voting members, including, the Mayor as the Chair of the Council, and six (6) Council Members. All elected officials are non-partisan positions.

The City of Decatur municipal year, as defined by Council Ordinance and City Code, commences on the 1st of May each year and ends the following April 30th; this corresponds with the City's political election calendar and with several appointments and agreements. The City of Decatur fiscal year, as defined by Council Ordinance, commences on January 1 of each year and ends on December 31.

All elected officials serve four (4) year terms. The Mayor and three (3) Council seats are elected every four (4) years, with the three (3) remaining Council seats elected two (2) years hence. Mayoral and Council elections are held every other year in odd numbered years, in April, in accordance with Illinois Consolidated Election Laws.

The City operates with Boards and Commissions, some with autonomous functions, and some acting in an advisory capacity on matters of policy or legislative nature. The City Council considers such recommendations of the Boards and Commissions in its determination, acceptance or rejection of those resolutions and ordinances presented to the City Council by the City Manager.

The City Manager is appointed by the Mayor and City Council for a contractual period and is responsible for the administration and operation of city government.

Mr. Scot Wrighton was appointed City Manager effective March 19, 2019. Mr. Wrighton previously served as City Manager for the City of Streator, Illinois, a position he held for more than four years. Wrighton also served as Streator's city manager from 1987 to 1994. Between his two terms as Streator city manager, Wrighton served as the city manager of Kirksville, Missouri for nine years; was on the faculty of the University of Georgia's Carl Vinson Institute of Government for six years; and as city manager of a private new urbanism development project in India for five years. Early in his career, Mr. Wrighton' s first municipal manager's job was village administrator of Mt. Zion, Illinois, a collar village of the City of Decatur.

The City Manager's duties include the enforcement of laws and ordinances as enacted by the City Council, directing the operation and delivery of City provided services to taxpayers and stakeholders, hiring authority for all employees of the City, reporting to the Mayor and City Council on all matters concerning the operation and delivery of services, and making operational and legislative recommendations to the City Council.

City fiscal affairs are the responsibility of the City Treasurer and Director of Finance, reporting to and under the direction of the City Manager. The City Treasurer and Director of Finance is responsible for the annual independent audit, accounting and controlling of all financial activities, treasury activities and management, debt management, investment of funds management, risk management, procurement activities, licensing, and utility customer service including billing and collection. Mr. Zientara has served as City Treasurer and Director of Finance since May of 2012, having previously served as Controller and Chief Financial Officer for the City of South Bend, Indiana. Prior to municipal government service, Mr. Zientara served in senior level financial positions in the private sector with two multi-national organizations including overseas assignments in Europe and the Far East.

**Risk and Uncertainties**

The World Health Organization declared COVID-19 a Public Health Emergency of International Concern on January 30, 2020; the United States Secretary of Health and Human Services declared that COVID-19 presents a public health emergency on January 27, 2020; on March 11, 2020, the World Health Organization characterized the COVID-19 outbreak as a pandemic; Illinois Governor JB Pritzker issued an Executive Order dated March 20, 2020, effective March 21, 2020, whereby certain orders were declared for effect in the State of Illinois. The executive orders issued included stay at home, social distancing requirements, and essential businesses and operation measures.

Specific to the City, COVID-19 negatively impacted various parts of city operations and financial affairs. Management believes the city has taken appropriate actions in attempt to mitigate the negative impact. The MD&A discusses the negative financial impact in 2020 and mitigation actions taken by city management.

The COVID-19 pandemic continues to effect global markets, supply chains, businesses, and communities. COVID-19 may continue to impact various parts of the city operations and financial affairs moving forward into 2021. Management will continue to appropriate actions in attempt to mitigate any negative financial and operational impact.

## Economic Demographics, Economic Condition, Position & Outlook

The City of Decatur and Macon County, historically and at present, has experienced a strong and vibrant economic profile based on a mix of employment including agriculture, manufacturing and service, higher education, and other commercial based industries.

### Population

The population for the City of Decatur is reported at 76,122 inhabitants per the 2010 U.S. Bureau of Census, thus representing a decline in population level in comparison to the year 2000 U.S. Bureau of Census population of 81,860. The City of Decatur population is currently reported at 69,553 inhabitants, according to U.S. Census Bureau 2019 forecast estimation (current available data). City is awaiting official reporting of the population from the 2020 U.S. Bureau Census.

The population demographics of the City of Decatur resembles the state and national profiles, albeit, with certain divergences. Compared with the state and national profiles, current demographics indicate higher female population, an older age disbursement, a lower demographic in the primary wage earner ages of 20-64 years of age, a higher post 65 years of age demographic, a demographic skewed towards unmarried residents, and a less diverse race demographic given the lower level of Asian and Hispanic population, with home ownership percentage below the state demographic and the national demographic levels.

The following provides a current demographic profile of the residents of Decatur as compared to the state and national profiles.

| | | City of Decatur | State | National |
|---|---|---|---|---|
| Gender | Male | 47.8% | 49.1% | 49.2% |
| | Female | 52.2% | 50.9% | 50.8% |
| | | | | |
| Age | 0 – 19 years of age | 23.7% | 24.8% | 24.9% |
| | 20 – 64 years of age | 55.9% | 58.9% | 58.5% |
| | 65 + | 20.4% | 16.1% | 16.4% |
| | | | | |
| Race | White alone | 67.3% | 60.7% | 60.0% |
| | African American alone | 24.5% | 13.9% | 12.4% |
| | American Indian alone | 0.1% | 0.1% | 0.7% |
| | Asian alone | 1.4% | 5.6% | 5.6% |
| | Pacific Islander alone | 0.1% | 0.0% | 0.2% |
| | Other (same or multiracial) | 3.8% | 2.0% | 2.5% |
| | Hispanic origin | 2.9% | 17.5% | 18.4% |
| Marital Status | | | | |
| | Never married | 36.6% | 35.7% | 33.9% |
| | Married | 39.0% | 47.1% | 47.6% |
| | Widowed | 7.7% | 5.7% | 5.7% |
| | Divorced | 14.9% | 9.9% | 10.9% |

*Data source: U.S. Census Bureau American Community Survey – numbers may not add due to rounding.*

The following provides a current demographic profile of the residential housing component of Decatur as compared to the state and national profiles.

| | | City of Decatur | State | National |
|---|---|---|---|---|
| | | | | |
| Households | Total number | 35,769 | 5,388,210 | 139,686,209 |
| | Occupied | 29,772 | 4,866,006 | 122,802,852 |
| | | | | |
| Home ownership | Owner occupied | 17,788 | 3,211,867 | 78,724,862 |
| | Renter occupied | 11,984 | 1,654,139 | 44,077,990 |
| | | | | |
| | Owner occupied | 59.7% | 66.0% | 64.1% |
| | Renter occupied | 40.3% | 34.0% | 35.9% |
| | Avg. household owner occ. | 2.31 | 2.70 | 2.70 |
| | Avg. household renter occ. | 2.07 | 2.25 | 2.44 |

*Data source: U.S. Census Bureau American Community Survey*

**Education**

The educational profile of the City of Decatur residents 25 years of age and older diverges from both the state and national profile, whereby, the percentage of population earning educational degree completion beyond high school graduation lags both the state and national levels. Population with high school graduation and some college experience is higher than both the state and national profiles.

The following provides a current highest educational attainment profile of the residents of Decatur as compared to the state and national profile for population age 25 and older.

| | City of Decatur | State | National |
|---|---|---|---|
| | | | |
| Less than High school diploma | 2.3% | 4.5% | 4.8% |
| Grade 9-12, no diploma | 5.3% | 5.7% | 6.6% |
| High school graduate | 41.4% | 25.9% | 26.9% |
| Some college, no degree | 24.5% | 20.0% | 20.0% |
| Associates degree | 5.8% | 8.2% | 8.6% |
| Bachelor's degree | 13.2% | 21.7% | 20.3% |
| Graduate degree | 7.5% | 14.1% | 12.8% |

*Data source: U.S. Census Bureau American Community Survey – numbers may not add due to rounding.*

The City of Decatur Community School Corporation, District 61, is the primary responsible authority for the elementary and secondary school structure within the City of Decatur. In addition, school corporation authorities of Argenta/Oreana, CerroGordo, Maroa/Forsyth, Meridian, Mt. Zion, and Warrensburg/Latham have jurisdiction for elementary and secondary school structure within certain township locales within the City of Decatur Corporation limits. In addition, parochial schools at both the elementary and secondary level, remain a vibrant part of the primary and secondary educational structure within the City of Decatur.

The City of Decatur includes two institutions of higher education: Millikin University and Richland Community College.

Millikin University is a private American co-educational, comprehensive four-year university with traditional undergraduate programs in arts and sciences, business, fine arts, and professional studies, as well as non-traditional, adult degree-completion programs (PACE) and graduate programs in business administration and nursing, founded in 1901 with a student enrollment of approximately 2,100 students.

Richland Community College District No. 537 ("Richland Community College") was founded in 1972 and offers course study in baccalaureate, occupational, development and public service programs to an enrollment of approximately 2,500 credit and non-credit students.

**Employment**

The total resident labor force in the City of Decatur Metro Area per the U.S. Census Bureau analysis was reported as 28,097 resident workers for employed population 16 years and older.

Employment statistics for the City of Decatur's major economic sectors are as follows for employed population 16 years and older:

| Economic Sector | Employment | % of Total |
|---|---|---|
| Agriculture/mining | 256 | 0.9% |
| Construction | 812 | 2.9% |
| Manufacturing | 5,118 | 18.2% |
| Wholesale trade | 968 | 3.4% |
| Retail trade | 3,288 | 11.7% |
| Transportation/utilities | 1,255 | 4.5% |
| Information | 694 | 2.5% |
| Finance/insurance/real estate | 1,092 | 3.9% |
| Services | 13,510 | 48.1% |
| Public administration | 1,104 | 3.9% |
| Total | 28,097 | 100.0% |

*Data source: U.S. Census Bureau American Community Survey*

The employment profile for the City of Decatur is comprised of 70.1% service industries, 21.1% manufacturing and construction industries, and 8.8% other industries. Service sector is the largest employment category with 13,510 workers or 48.1% of the workforce population. Other significant employment sectors include manufacturing with 5,118 workers or 18.2% of the workforce, followed by retail trade at 3,288 workers or 11.7%, transportation / utilities at 1,255 workers or 4.5%, finance / insurance / real estate at 1,092 or 3.9%, agricultural and construction at 1,068 workers or 3.8%, and others at 2,766 or 9.8%.

Employment statistics for the City of Decatur by occupation type is as follows for employed population 16 years and older:

| Occupation | Employment | % of Total |
|---|---|---|
| Management, business, sciences, arts | 9,008 | 32.1% |
| Service | 5,154 | 18.3% |
| Sales and office | 6,677 | 23.8% |
| Construction and maintenance | 1,332 | 4.7% |
| Production, transportation, material moving | 5,926 | 21.1% |
| Total | 28,097 | 100.0% |

*Data source: U.S. Census Bureau American Community Survey*

The largest employers in the City of Decatur are represented in the following chart. Seven (7) employers are classified in the manufacturing, utility and construction sectors, two (2) are classified in the service sector, and one (1) is classified in education sector. The top employers account for 15,200 workers representing approximately 54% of the city labor workforce.

**Employment continued**

| Employer | Employees |
|---|---|
| | |
| Archer Daniels Midland | 4,000 |
| Caterpillar, Inc. | 3,100 |
| Decatur Memorial Hospital | 2,300 |
| Decatur Public School District | 1,800 |
| HSHS St. Mary's Hospital | 1,000 |
| Ameren aka Illinois Power | 600 |
| The Kelly Group (Construction) | 600 |
| Tate & Lyle, Inc. | 600 |
| Mueller Co., Inc. | 600 |
| Akorn Incorporated | 600 |
| | |
| Total | 15,200 |

*Data source: Decatur Economic Development Corporation, Illinois Department of Employment Security, Specific Employer data*

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 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 in the city footprint.

The City is the North American Headquarters of Archer Daniels Midland Company ("ADM"), a leading multi-national agricultural product processor; the global manufacturing center for the mining heavy-equipment business unit of Caterpillar, Inc. ("CAT"), a world leading manufacturer of construction and mining equipment, diesel and natural gas engines, industrial gas turbines and diesel electric locomotives; a major production location of Tate & Lyle Ingredients Americas, Inc. ("Tate & Lyle") a multi-national leader in the agricultural food additives industry; is a primary manufacturing center for Akorn Pharmaceuticals, a niche product multi-national pharmaceutical enterprise; and the Mueller Company, the largest supplier of innovative potable water distribution products in North America.

**Unemployment**

Unemployment statistics as reported by the U.S. Bureau of Labor Statistics reflects an unemployment rate of 9.9% in the City of Decatur for the composite 2020 calendar year. The seasonally adjusted unemployment rate for the City of Decatur was reported as 8.6% as of March 2021.

| Locale | Unemployment % 2018 | Unemployment % 2019 | Unemployment % 2020 | Unemployment % March, 2021 |
|---|---|---|---|---|
| | | | | |
| City of Decatur | 5.6% | 5.2% | 9.9% | 8.6% |
| Bloomington / Normal | 4.3% | 3.3% | 6.8% | 5.0% |
| Champaign / Urbana | 4.4% | 3.2% | 6.4% | 4.9% |
| Peoria | 5.1% | 4.7% | 9.0% | 6.9% |
| Springfield | 4.3% | 3.8% | 8.1% | 6.3% |
| | | | | |
| State of Illinois | 4.3% | 3.7% | 8.0% | 7.1% |
| National | 3.9% | 3.5% | 8.1% | 6.0% |

*Data source: United States Bureau of Labor Statistics annual average rate in percent*

Unemployment levels as reported in 2020 and 2021 are impacted by the COVID-19 pandemic, where workers in certain economic sectors were furloughed from employment.

Unemployment levels in the City of Decatur continue at a higher level than in comparable cities in Central Illinois, the State of Illinois and at the United States national level.

**Personal Income**

The City of Decatur presently has an estimated per capita personal income of $26,878 per U.S. Census Bureau analysis, which compares to the State of Illinois average per capita income of $37,728 and the United States per capita income of $35,672. Median household income level for the City of Decatur is significantly below both the state and national levels.

| $ whole | Decatur | State | National |
|---|---|---|---|
| | | | |
| Per capita income | 26,878 | 37,728 | 35,672 |
| Median household income | 41,440 | 69,187 | 65,712 |

*Data source: U.S. Census Bureau American Community Survey*

**Economic Condition and Position**

Located in the heart of Illinois, in the great Midwest, within 200 miles of the metropolitan areas of Chicago, Indianapolis and St. Louis, with more than 95 million population located within a 500-mile radius, Decatur is well positioned geographically as a manufacturing, distribution and logistics center.

The City has a robust infrastructure of roads, utility service structure, quick and easy access to Interstate highways (I-72, I-55, I-57, and I-74) and the convergence of three (3) Class I railroads (Norfolk Southern, Canadian Northern, CSX) directly connected by a privately-owned intermodal ramp as a part of the Midwest Inland Port.

The Midwest Inland Port is a unique, intermodal facility provides direct access to ports on both coasts, domestically and through Canada, as well as access to the Gulf of Mexico and Mexico. The Norfolk Southern Decatur rail yard is one of the nation's largest rail yards. The Decatur Airport, with runways of 8,500 feet in length and 150 feet wide is capable of handling large freight carrying aircraft.

The Midwest Inland Port is served by a Foreign Trade Zone and provides local Customs Clearing.

Together, this transportation infrastructure, consisting of highway, rail and air, and customs clearing, provides access to suppliers and customers, both domestically and worldwide.

The City of Decatur economy is largely a manufacturing driven economy with service industry economic drivers supporting the main employment thrust in the city, as evidenced by the supporting statistics previously reported in this document.

The educational element of the economy, with the presence of Millikin University and Richland Community College, continues to be an important contributor to the economic profile of the City of Decatur.

In addition, the cultural and recreational offerings of Millikin University and Richland Community College, coupled with the Decatur Parks District, provide an array of events and activities that generate economic activity within the City of Decatur, contributing to the local economy.

The City has long maintained and continues to maintain a healthy city economic philosophy, whereby, it is incumbent upon the City to possess the financial resources to provide essential services to taxpayers and stakeholders, regardless of the economic climate existing in the community.

The City is financially stable, with short-term adequate reserves that have assisted the city to weather economic challenges. However, the city is not immune to economic shocks, and many of its leading employers are closely tied to trends in state and local economies.

**Recent Awards and Recognitions**

***SmartAsset*** has named the City of Decatur, IL as the #4 best place to work in manufacturing in the United States in an article released December 11, 2020.
*https://smartasset.com/mortgage/best-places-to-work-in-manufacturing-2020*

***AreaDevelopment*** has named the City of Decatur, IL as the #2 leading small metro area in the United States for economic strength resulting from its prominent construction machinery manufacturing players, dated January 9, 2020.

***AdvisorSmith*** ranks the City of Decatur, IL as the fifth-best small city in the U.S. for heavy and tractor-trailer drivers' salaries and jobs, in a report released August 22, 2019.

***NerdWallet*** named the City of Decatur, IL as the metropolitan area with the nation's most affordable housing after analysis of home costs and income in the city, dated July 3, 2018
*https://herald-review.com/business/local/decatur-named-most-affordable-housing-market-in-u-s/article_ea27487c-86c3-5151-8742-01e53dbf2d55.html*

***ValuePenguin,*** named the City of Decatur as the most affordable city in Illinois for homeowners, dated May 28, 2019.
*https://www.valuepenguin.com/2019/05/most-and-least-affordable-cities-illinois-homeowners-renters*

**Economic Development and Infrastructure Development**

Executive Management of the City of Decatur continues to pursue economic development and public works opportunities that will have long term favorable impact on the economic prospects for the community.

In 2020, the City issued economic development related building permits of $42 million. Project highlights include:

- Retail development investment of $5 million
- Medical facility investment of $1 million
- Social / Public service agency facility investment of $20 million
- Manufacturing investment of $10 million
- Other investment of $6 million

**Ongoing or Recently Completed Initiatives**

**Archer Daniels Midland (ADM) and InnovaFeed** – Announced plans to collaborate on the construction of the world's largest inspect protein production site. The project creates sustainable production to meet demand for insect protein in animal feed. Construction is targeted to begin in 2021.

**Aramark Corporation –** $8.4 million construction of a new 105,000-square foot facility. Aramark is an American food service, facilities, and uniform services provider to clients in fields including education, healthcare, business, corrections, and leisure.

**Ameren Gas Control Facility –** $5.3 million expansion of the existing Ameren facility.

**City Fire Station Rehabilitation –** $2.2 million project to refurbish aged fire station facilities. Project commenced in 2016 and was completed in early 2020.

**City Fire Station New Construction –** City Council approved action to construct replacements of three older aged fire stations. This $9.0 million project commenced in late fall 2018 with completion expected in 2021 / 2022.

**Community Care Campus –** $30.0 million drug treatment campus, funded through a contribution from the Howard G. Buffett Foundation. Construction is under way on the 31,000-square-foot detox and residential building and the 17,000-square-foot transitional housing facility, opened in 2019. The 17-acre site will focus on the treatment and rehabilitation of drug addiction and opioid abuse in the community.

**Community Care Campus –** Additional $25.0 million contribution from the Howard G. Buffett Foundation to construct a combined Early Childhood, Senior, and Community Center on the campus. The 80,000-square foot facility will accommodate Baby Talk and Decatur Macon County Opportunities Corporation expanding the campus to 27-acres. This new center will provide low-income families with access to job training, employment readiness, utility assistance, homeless services, senior services, parent training, alternative education for teen mothers, fatherhood programming, and early childhood education.

**Northeast Community Fund –** $2.0 million 20,000-square foot new construction in the Community Care Campus. The Northeast Community Fund provides food, clothing, household and other items to people in need.

**Fiber Optic Initiative –** Installation of phase III of the city-owned high-speed broadband fiber optic cable network. The project was made possible through a contribution from the Howard G. Buffett Foundation.

**Law Enforcement Training Center –** $15 million state of art training facility that serves law enforcement agencies across the state. The project was made possible through a contribution from the Howard G. Buffett Foundation.

**Decatur Parks 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 dedicated over the Memorial Day weekend, 2019.

**Decatur Parks District Aquatic Center –** Creation of a $3.8 million aquatic center in Nelson Park, including a 7,800-square foot leisure pool and a 25-yard lap pool.

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

**Walnut Mart, LLC –** $1.1 million renovation and conversion of a closed retailer into a convenience store on the city's east side.

**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 of Decatur.

**Westfield Industries / ShurCo expansion** – $3.6 million facility investment by manufacturer of farm equipment, subsidiary of AG Growth International.

**Akorn Pharmaceutical** – A significant Decatur enterprise and employer, $25 million plant expansion facilitated in part through use of City brown-field grant and planning and zoning adjustments. This multi-year capital improvement plan will add local employment. Company will add 60,000 square feet to accommodate its expanding pharmaceutical development, analytical and microbiology testing laboratories and manufacturing operations.

**New VA Clinic –** $2.4 construction of new clinic replacing an older facility.

**Love's Travel Stop –** $8.0 million investment in a new 10,000-square foot truck stop with weight scales, truck parking, repair, convenience store, fuel, restaurant and other truck stop amenities, located at the I-72 and IL-121 interchange.

**Financial / Single Audit / Budgetary Controls**

The City Management Team, under the direction of the City Manager, is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Single Audit**

As a recipient of federal and state financial assistance, the City is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to these programs.

The internal control structure is subject to periodic evaluation by management of the city. As part of the City's single audit, tests are performed to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations.

**Budgetary Controls**

In accordance with State of Illinois Statutes and Home Rule Authority adopted by the City of Decatur, the City maintains budgetary controls integrated within the accounting system to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted and approved by the City of Decatur City Council.

Activities of all funds of City operations, including the general fund, special revenue funds, capital project funds, internal service funds, enterprise funds and agency funds have been included in the annual appropriated budget.

By Ordinance of the City Council, the organizational level for which expenditures cannot exceed the appropriated amount is at department level for the General Fund and at fund level for all other funds of City operations.

Expenditures contemplated in excess of appropriated amounts require City of Decatur Council approval prior to expenditure commitment.

The city maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at fiscal year end and are required to be appropriated in the subsequent year.

On September 3, 2019, the City adopted the budget method as set forth in the Illinois Municipal Code and Chapter 18.1 of the city code and operates as a budget city, with annual budget presentation and adoption by the City Council before the end of the fiscal year preceding the budget fiscal year.

## Other Information

### Independent Audit

In accordance with State of Illinois Statutes, the City is required to be annually audited by independent certified public accountants.

The audit was performed by CliftonLarsonAllen, LLP.

In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Single Audit Act Amendments of 1996 and Uniform Grant Guidance.

The auditors' report on the basic financial statements, combining and individual fund statements and schedules is included in the financial section (section II) of this report.

For each of the past twenty-nine (29) years consecutively the City has received an unmodified audit opinion from the independent auditors.

### Awards

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Decatur for its comprehensive annual financial report for the fiscal year ended December 31, 2019.

This represents the forty-eighth ($48^{th}$) consecutive fiscal year in which the City of Decatur has received this prestigious award.

To be awarded a Certificate of Achievement for Excellence in Financial Reporting, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and legal requirements.

A Certificate of Achievement is valid for a period of one year. The City of Decatur believes that the current comprehensive annual financial report, contained herewith, continues to meet the GFOA Certificate of Achievement Program requirements, and thus, the City of Decatur will submit this CAFR report to the GFOA for consideration.

## Acknowledgments

The preparation of this comprehensive annual financial report, for the City of Decatur, was made possible by the dedicated service of the staff of the City Finance Department, including, but not limited to, City Comptroller Ms. Melinda Hawbaker, and other city staff.

All contributing members of the City of Decatur receive our sincere appreciation for their contribution in the preparation of this report. In addition, we thank the work performed by the independent audit firm of CliftonLarsonAllen LLP, for their timely work and dedication in this effort.

Finally, without the leadership and support of Mayor Julie Moore Wolfe, City Manager Scot Wrighton, members of the City Council, and City Department Heads, preparation of this report would not have been possible.

**Closing**

This letter of transmittal and Annual Financial Report for the City of Decatur is respectively submitted for the fiscal period ended December 31, 2020.

Gregg D. Zientara
City Treasurer & Director of Finance

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## City of Decatur Illinois

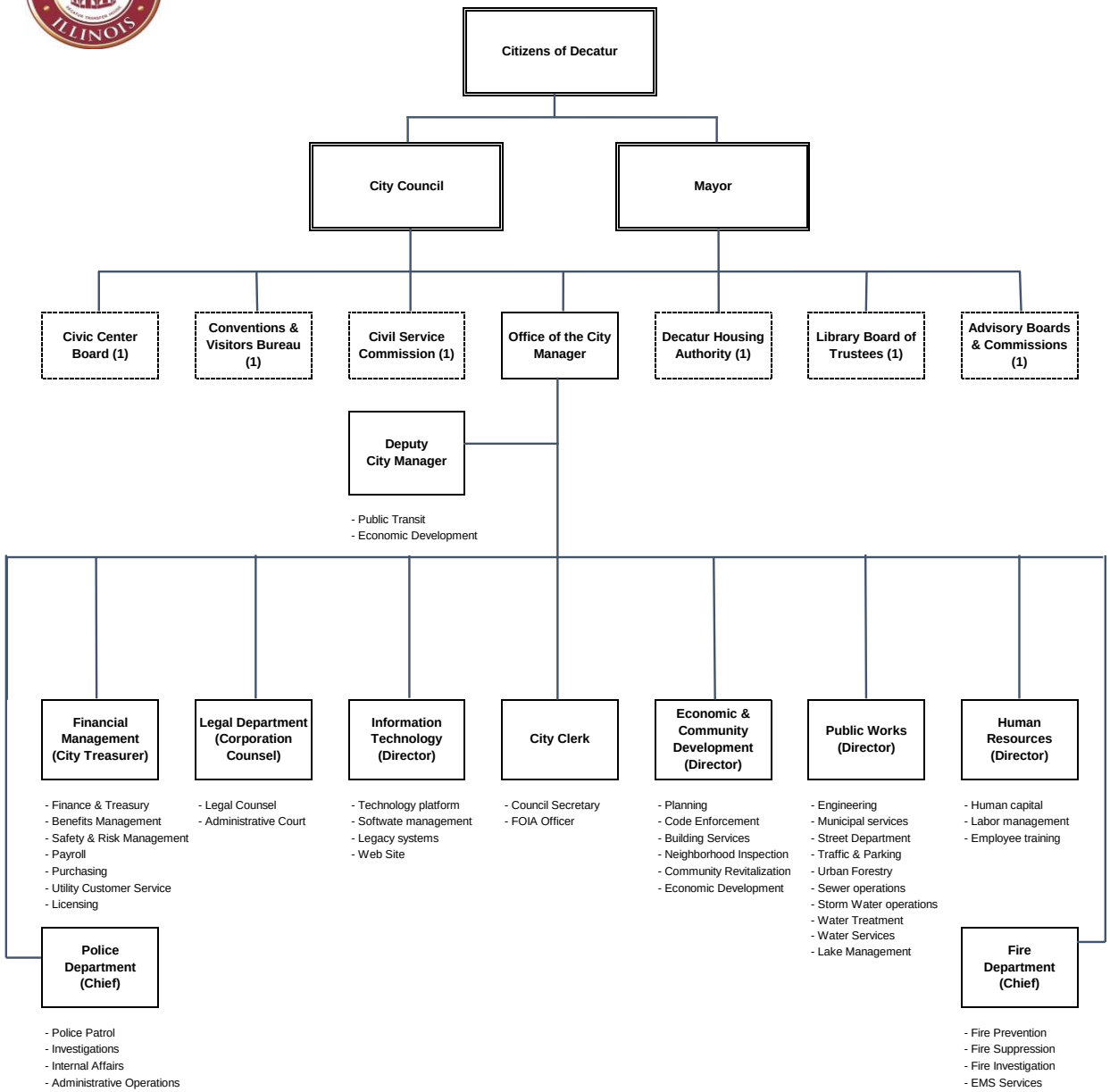
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

# City of Decatur, Illinois
## Organization Chart




***Effective as of January 1, 2020***

*(1) Board Members include Mayoral Appointments confirmed by City Council*

# II Financial Section

# INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Decatur, Illinois

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois (City), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### *Management's Responsibility 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; this includes 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.

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Civic Center Authority discretely presented component unit, which represents 100 percent of the assets, net position and revenues of the 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 based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, based on our audit and the report of other auditors, 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 unit, each major fund, and the aggregate remaining fund information of the City of Decatur, Illinois as of December 31, 2020, 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.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, certain budgetary comparison information, schedules of employer contributions, schedule of changes in total OPEB liability and related ratios, schedule of changes in net position liability and related ratios, and schedules of investment return – police and fire pension plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

*Other 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 introductory section, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison 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. Such 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 nonmajor fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section listed in the table of contents have 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 them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2021 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 of Decatur's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Champaign, Illinois
June 17, 2021

The Management of the City of Decatur, Illinois ("City") provides herewith, this Management Discussion & Analysis ("MD&A") of the financial activities and financial condition of the City of Decatur for the fiscal year ended December 31, 2020.

By Ordinance 2013-26 of the City Council, presented and adopted on April 15, 2013, the City elected to change the fiscal year end from April 30 to December 31 to coincide with a calendar year basis, effective January 1, 2014, whereby the fiscal year of the City shall be January 1 to December 31.

This MD&A presents the financial position of the City for the twelve (12) month fiscal period commencing January 1, 2020 and ending December 31, 2020, with comparative financial data for the twelve (12) month fiscal period ending December 31, 2019.

Readers of the information contained within this Management Discussion & Analysis, and any opinion derived therein, should be considered as a part of the greater whole of the basic financial statements, notes to the financial statements, supplementary information and letter of transmittal, as contained within this Annual Financial Report ("AFR").

The City is responsible for the accuracy of the information contained herewith, and the completeness and fairness of the presentation, including all disclosures.

To the best knowledge and belief of the City, the information contained in this report is accurate in all material respects, and is reported in a manner designed to fairly present the financial position and results of operations of all funds of the City of Decatur. All notes and disclosures necessary to enable the reader to gain an understanding of the financial activities have been included in this report.

**City of Decatur, Illinois**

The City of Decatur is the county seat of Macon County, Illinois, and is the thirteenth (13) largest Municipal City within the State of Illinois, according to the 2010 U.S. Government Census. Macon County is the nineteenth (19) largest county within the State of Illinois, according to the 2010 U.S. Government Census. The County has a total land mass area of 581 square miles and contains sixteen (16) townships and twelve (12) municipalities / villages.

The City of Decatur is located within the central heartland of the agricultural region of the State of Illinois and is in the geographic center of the state. The City of Decatur is located one-hundred (100) miles west of the Illinois / Indiana State boundary line, one-hundred and eighty (180) miles southwest of Chicago, one-hundred and fifteen (115) miles northeast of St. Louis, Missouri, and within a region of fifty (50) mile proximity to the communities of Champaign/Urbana, Bloomington/Normal, and Springfield, Illinois.

The year 2010 U.S. Bureau of the Census population for the City of Decatur was reported as 76,122, whereas the year 2010 Census population for Macon County was reported as 110,768.

As of the date of this report, the most current population estimation available from the U.S. Census Bureau is the population estimation for 2019. The 2019 population for the City of Decatur is estimated to be 69,553, with the 2019 population for Macon County estimated to be 104,009, according to the U.S. Census Bureau.

Macon County is the epitome of America's agricultural heartland. Vast expanses of corn and soybean cropland cover eighty-four percent (84%) of the County landmass. Macon County continues as a major center for agribusiness with many local and global businesses participating in a thriving manufacturing economy in large part based on the agricultural resources in the County.

Decatur and Macon County is 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 provides a full range of governmental services to citizens. Services include:

- general government,
- public safety police and fire protection,
- public works street construction and maintenance,
- public works 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

The City of Decatur was incorporated in 1836, and since 1971 has operated as a Home Rule unit of local government pursuant to the State of Illinois Constitution.

**Governmental Structure**

The City of Decatur operates under a managerial form of government, under which the elected Mayor and City Council discharge the legislative function and establish municipal policy, with an appointed City Manager responsible for all city administrative and operational functions.

The City of Decatur governmental structure includes elected officials and appointed officials as follows with defined management and legislative authority in compliance with State of Illinois Statutes.

| | | |
|---|---|---|
| Mayor | Chief Legislative Officer<br>Chair of City Council<br>Non-partisan elected official | 4-year term in office |
| Council Members | Six (6) member legislative body<br>All members are non-partisan elected officials | 4-year term in office |
| City Manager | Appointed by Mayor & City Council | Contractual term |
| City Clerk | Recording Secretary of City Council<br>Appointed by Mayor & City Council | 4-year term in office |
| City Treasurer | Appointed by Mayor & City Council | 4-year term in office |

*Source: City of Decatur*

The Decatur City Council, the legislative body of the municipal city government, includes seven (7) voting members, including, the Mayor as the Chair of the Council, and six (6) Council Members. All elected officials are non-partisan positions.

The City of Decatur municipal year, as defined by Council Ordinance and City Code, commences on the 1st of May each year and ends the following April 30th; this corresponds with the City's political election

calendar and with several appointments and agreements. However, the City of Decatur fiscal year, as defined by Council Ordinance, commences on January 1 of each year and ends on December 31.

All elected officials serve four (4) year terms. The Mayor and three (3) Council seats are elected every four (4) years, with the three (3) remaining Council seats elected two (2) years hence. Mayoral and Council elections are held every other year in odd numbered years, in April, in accordance with Illinois Consolidated Election Laws.

The City operates with Boards and Commissions, some with autonomous functions, and some acting in an advisory capacity on matters of policy or legislative nature. The City Council considers such recommendations of the Boards and Commissions in its determination, acceptance or rejection of those resolutions and ordinances presented to the City Council by the City Manager.

**Financial Highlights**

The World Health Organization declared COVID-19 a Public Health Emergency of International Concern on January 30, 2020, and the United States Secretary of Health and Human Services declared that COVID-19 presents a public health emergency on January 27, 2020, and on March 11, 2020, the World Health Organization characterized the COVID-19 outbreak as a pandemic, Illinois Governor JB Pritzker issued an Executive Order dated March 20, 2020, effective March 21, 2020, whereby certain orders were declared for effect in the State of Illinois. The executive orders issued included stay at home, social distancing requirements, and essential businesses and operation measures.

The result of the governmental orders issued in attempt to mitigate the health impact of the pandemic impacted the financial affairs of the city.

The city was negatively impacted with certain tax based and fee for service revenue streams underperforming due to the pandemic health concern economic shutdown. The city was further impacted by unforeseen expenditures necessitated to provide protection to employees and customers. The unforeseen expenditures were funded with Federal CARES and CURES grants.

The city attempted to mitigate pandemic health concern negative revenue affect on the city treasury with reduction in operating expenditures.

This MD&A presentation will present the financial condition, results of the city operations, within the context of the COVID-19 pandemic impact to city operations and financial results.

City revenue streams were negatively impacted by city estimated amount of $4 to $5 million.

## Financial Highlights continued

| | Governmental Activities | | Business type Activities | | Government wide Activities | |
|---|---|---|---|---|---|---|
| $(whole) | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** |
| Total Assets | 167,288,581 | 159,507,084 | 211,523,047 | 212,864,275 | 378,811,628 | 372,371,359 |
| Deferred Outflow | 39,849,097 | 10,461,381 | 1,369,252 | 2,164,744 | 41,218,349 | 12,626,125 |
| Total Liabilities | 214,558,937 | 192,630,650 | 150,477,769 | 164,144,258 | 365,036,706 | 356,774,908 |
| Deferred Inflows | 35,164,980 | 25,496,082 | 1,329,046 | 488,866 | 36,494,026 | 25,984,948 |
| Net Position | | | | | | |
| Net investment in capital assets | 70,144,019 | 65,373,017 | 29,168,867 | 23,348,739 | 99,312,886 | 88,721,756 |
| Restricted | 12,032,945 | 9,030,606 | - | - | 12,032,945 | 9,030,606 |
| Unrestricted | (124,763,203) | (122,561,890) | 31,916,617 | 27,047,156 | (92,846,586) | (95,514,734) |
| Total net position | (42,586,239) | (48,158,267) | 61,085,484 | 50,395,895 | 18,499,245 | 2,237,628 |
| Change vs. pr year | 5,572,028 | 2,630,660 | 10,689,589 | 9,322,188 | 16,261,617 | 11,952,848 |
| Expenses | 87,720,849 | 86,607,737 | 38,238,561 | 39,162,257 | 125,959,410 | 125,769,994 |
| Revenues | 90,587,810 | 86,792,721 | 51,633,217 | 50,930,121 | 142,221,027 | 137,722,842 |

*Source: City of Decatur Financial Statement of Net Position and Statement of Activities*

- Government wide net position (total assets and deferred outflows, less total liabilities and deferred inflows) as of December 31, 2020 is $18,499,245.

- Government wide net position increased by $16,261,617 during the fiscal year ending December 31, 2020. Governmental activity net position increased by $5,572,028 or 12%, and business activity net position increased by $10,689,589 or 21% during the fiscal year.

- Total assets as of December 31, 2020 of $378,811,628 increased $6,440,269 or 2% as compared to total assets as of December 31, 2019.

- Deferred outflow of resources as of December 31, 2020, of $41,218,349 increased $28,592,224 as compared to deferred outflow of resources as of December 31, 2019.

- Total liabilities as of December 31, 2020 of $365,036,706 increased $8,261,798 or 2% as compared to total liabilities as of December 31, 2019

- Deferred inflow of resources as of December 31, 2020 of $36,494,026 increased $10,509,078 or 40% as compared to deferred outflow of resources as of December 31, 2019.

- Government wide net position of $99,312,886 are invested in capital assets, net of related debt, and are therefore, not available for spending. $12,032,945 is classified as restricted primarily for debt service and capital outlay. A negative $92,846,586 is classified as unrestricted net position, of which $167,486,779 is long-term pension and OPEB liability, resulting in an unrestricted net position net of long-term pension and OPEB liability of $74,640,193.

- Government wide revenue achieved in the fiscal year ending December 31, 2020 amounted to $142,221,027, versus government wide revenue of $137,722,842 achieved in the fiscal year ending December 31, 2019. Governmental activity revenue achieved in the fiscal year ending December 31, 2020 amounted to $90,587,810, versus governmental activity revenue of $86,792,721 achieved in the fiscal year ending December 31, 2019. Business activity revenue achieved in the fiscal year ending December 31, 2020 amounted to $51,633,217, versus business activity revenue of $50,930,121 achieved in the fiscal year ending December 31, 2019.

- Government wide program expense in the fiscal year ending December 31, 2020 amounted to $125,959,410, versus government wide program expense of $125,769,994 in the fiscal period ending December 31, 2019. Governmental activity program expense in the fiscal year ending December 31, 2020 amounted to $87,720,849, versus governmental activity program expense of $86,606,737 in the fiscal period ending December 31, 2019. Business activity program expense in the fiscal year ending December 31, 2020 amounted to $38,238,561, versus business activity program expense of $39,162,257 in the fiscal period ending December 31, 2019.

- Explanatory commentary concerning the changes in assets, liabilities, deferred outflows & inflows, revenues, and expenditures can be found in later sections of this MD&A.

**Overview of the Financial Statements**

The City of Decatur's financial statements 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.

**Government wide financial statements**

The government wide financial statements are designed to provide readers with a broad overview of the City of Decatur's finances using "accrual-based accounting", a method of accounting used by private-sector business concerns.

**Statement of net position**

This statement reports all assets, deferred outflows, liabilities, and deferred inflows of the City of Decatur as of December 31, 2020. 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. 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, 2020. 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 tax, fees for services and other revenue sources.

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

**Fund Financial Statements**

A fund is a group of related accounts that is 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 modified accrual accounting method. The City maintains one (1) major governmental fund (General Fund) and thirty-one (31) non-major governmental funds.

**Proprietary Funds**

The City of Decatur maintains two (2) types of proprietary funds: 1) enterprise and 2) internal service.

**Enterprise funds** are used to report the same functions presented as business-type activities in the government-wide financial statements. The City maintains nine (9) enterprise funds. Information is presented separately in the proprietary statement of revenues, expenses and changes in fund net position for the Water Utility (4 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 worker's 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 (Police Pension and Firefighters Pension). These two (2) funds are administered by semi-autonomous pension fund boards in accordance with State law.

**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.

**Other information**

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

**Government wide financial statements**

The following financial analysis will focus on the statement of net position and statement of changes in net position of the City's governmental and business type activities.

## Statement of Net Position

| | Governmental Activities | | Business type Activities | | Government wide Activities | |
|---|---|---|---|---|---|---|
| $(whole) | **Dec 31, 2020** | **Dec 31, 2019** | **Dec 31, 2020** | **Dec 31, 2019** | **Dec 31, 2020** | **Dec 31, 2019** |
| | | | | | | |
| **Assets** | | | | | | |
| Current & other | 66,052,016 | 61,413,080 | 39,779,406 | 43,939,704 | 105,831,422 | 105,352,784 |
| Capital assets (net) | 101,236,565 | 98,094,004 | 171,743,641 | 168,924,571 | 272,980,206 | 267,018,575 |
| | | | | | | |
| Total Assets | 167,288,581 | 159,507,084 | 211,523,047 | 212,864,275 | 378,811,628 | 372,371,359 |
| | | | | | | |
| **Deferred Outflows** | | | | | | |
| Pension liability | 36,834,066 | 9,693,720 | 633,827 | 1,966,794 | 37,467,893 | 11,660,514 |
| OPEB liability | 3,015,031 | 767,661 | 735,425 | 197,950 | 3,750,456 | 965,611 |
| Total Deferred Outflow | 39,849,097 | 10,461,381 | 1,369,252 | 2,164,744 | 41,218,349 | 12,626,125 |
| | | | | | | |
| **Liabilities** | | | | | | |
| Current | 8,969,475 | 8,793,990 | 4,954,494 | 12,631,420 | 13,923,969 | 21,425,410 |
| Long term | 205,589,462 | 183,836,660 | 145,523,275 | 151,512,838 | 351,112,737 | 335,349,498 |
| | | | | | | |
| Total Liabilities | 214,558,937 | 192,630,650 | 150,477,769 | 164,144,258 | 365,036,706 | 356,774,908 |
| | | | | | | |
| **Deferred Inflows** | | | | | | |
| Future property tax | 16,828,215 | 16,539,039 | - | - | 16,828,215 | 16,539,039 |
| Pension liability | 18,090,155 | 8,654,616 | 1,264,411 | 410,882 | 19,354,566 | 9,065,498 |
| OPEB liability | 246,610 | 302,427 | 64,635 | 77,984 | 311,245 | 380,411 |
| Total Deferred Inflow | 35,164,980 | 25,496,082 | 1,329,046 | 488,866 | 36,494,026 | 25,984,948 |
| | | | | | | |
| **Net position** | | | | | | |
| Net investment in capital assets | 70,144,019 | 65,373,017 | 29,168,867 | 23,348,739 | 99,312,886 | 88,721,756 |
| Restricted | 12,032,945 | 9,030,606 | - | - | 12,032,945 | 9,030,606 |
| Unrestricted | (124,763,203) | (122,561,890) | 31,916,617 | 27,047,156 | (92,846,586) | (95,514,734) |
| | | | | | | |
| **Total net position** | (42,586,239) | (48,158,267) | 61,085,484 | 50,395,895 | 18,499,245 | 2,237,628 |

*Source: City of Decatur Financial Statement of Net Position and Statement of Activities*

As of December 31, 2020, net position of the City is $18,499,245, an improvement of $16,261,617 from the net position as of December 31, 2019.

Governmental activity net position of a negative $42,586,239 increased from the negative net position of $48,158,267 as of December 31, 2019, representing an increase in net position of $5,572,028, or 12%. Business activity net position of $61,085,484 increased by $10,689,589 versus the level at December 31, 2019, an increase of 21%.

The increase in net position of the City results from an increase in asset position of $6,440,269, an increase in deferred outflow position of $28,592,224, an increase in liability position of $8,261,798 and an increase in deferred inflow of resource position of $10,509,078.

Total assets increased $6,440,269 or 2% as compared to the asset level of December 31, 2019. The increase in assets is attributed to an increase in capital assets net of accumulated depreciation of $5,961,631, decrease in cash and investments of $3,074,657 and increased receivables and other assets of $3,553,295. Capital assets increased with spending on new facilities, facility improvements, fleet additions, public safety equipment and public works infrastructure projects, with the cash and investment

decrease the result of spenddown of bond proceeds and other cash financing the capital investments, with other asset increase the result of increased intergovernmental receivables due to the city, in addition to increased prepaid public works infrastructure expenses, as of December 31, 2020.

Deferred outflow of resources representing deferred pension expense for the police pension plan, firefighter pension plan, both administered by the City, the municipal workers pension plan administered by the Illinois Municipal Retirement Fund (IMRF), and OPEB expense was $41,218,349 at December 31, 2020 and represents an increase from the position of $12,626,125 as of the prior year end.

Total liabilities increased $8,261,798 or 2% as compared to the liability level as of December 31, 2019, with a $21,928,287 increase in governmental activity liabilities and a $13,666,489 decrease in business activity liabilities.

Governmental activity liability increased $26,574,966 due to net pension and OPEB liability, a $4,394,236 decrease in debt payable, a $175,485 increase in current liabilities and a decrease of $427,928 in compensated absence liability. Business activity liability decrease results from a $7,701,914 decrease in current and other liabilities, a $4,479,621 decrease in debt payable, and a decrease in pension and OPEB liability of $1,484,954.

Deferred inflows of resources amounted to $36,494,026, an increase of $10,509,078, or 40% over the position as of the prior year end. This represents the 2020 property tax levy receivable of $16,828,215, billed and collectible in 2021 and deferred pension and OPEB liability of $19,665,811.

Government wide net position of $99,312,886 is invested in capital assets, net of related debt, and is therefore, not available for spending. $12,032,945 is classified as restricted primarily for debt service, project, and capital outlay. The unrestricted net position is a negative $92,846,586, including the net pension and OPEB liability of $167,486,779.

Net investment in capital assets of $99,312,886 represents an increase of $10,591,130 from the level as of December 31, 2019. Restricted net position increased $3,002,339 as compared to the level as of December 31, 2019. Unrestricted net position increased $2,668,148 as compared to the level as of December 31, 2019.

## Statement of Activities and Changes in Net Position

| | Governmental Activities | | Business type Activities | | Government wide Activities | |
|---|---|---|---|---|---|---|
| $(whole) | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** |
| | | | | | | |
| **Revenue** | | | | | | |
| Program Revenue | | | | | | |
| Charge for services | 8,675,103 | 9,435,401 | 40,596,427 | 40,251,340 | 49,271,530 | 49,686,741 |
| Operating grants | 6,441,500 | 4,306,671 | 4,552,917 | 9,679,397 | 10,994,417 | 13,986,068 |
| Capital contributions | 5,511,265 | 1,673,656 | 5,637,114 | - | 11,148,379 | 1,673,656 |
| | | | | | | |
| General Revenue | | | | | | |
| Property tax | 16,676,235 | 17,072,216 | - | - | 16,676,235 | 17,072,216 |
| Local sales & use | 13,216,937 | 12,800,711 | - | - | 13,216,937 | 12,800,711 |
| State sales & income | 19,586,746 | 19,638,017 | - | - | 19,586,746 | 19,638,017 |
| Utility tax | 6,750,822 | 7,234,436 | - | - | 6,750,822 | 7,234,436 |
| Food & beverage tax | 3,076,610 | 3,361,423 | - | - | 3,076,610 | 3,361,423 |
| Local motor fuel tax | 1,645,723 | 1,902,833 | - | - | 1,645,723 | 1,902,833 |
| Hotel use tax | 616,685 | 1,010,988 | - | - | 616,685 | 1,010,988 |
| Other tax | 5,200,231 | 5,831,765 | - | - | 5,200,231 | 5,831,765 |
| Investment earnings | 129,649 | 571,662 | 804,097 | 979,132 | 933,746 | 1,550,794 |
| Other revenue | 3,060,304 | 1,952,942 | 42,662 | 20,252 | 3,102,966 | 1,973,194 |
| | | | | | | |
| | | | | | | |
| **Total Revenue** | 90,587,810 | 86,792,721 | 51,633,217 | 50,930,121 | 142,221,027 | 137,722,842 |
| | | | | | | |
| **Expenses** | | | | | | |
| General government | 12,972,034 | 11,511,396 | - | - | 12,972,034 | 11,511,396 |
| Economic development | 3,551,399 | 3,809,586 | - | - | 3,551,399 | 3,809,586 |
| Public safety | 50,901,687 | 52,842,957 | - | - | 50,901,687 | 52,842,957 |
| Public works | 14,729,943 | 10,701,228 | - | - | 14,729,943 | 10,701,228 |
| Culture | 50,117 | 93,019 | - | - | 50,117 | 93,019 |
| Education | 4,137,297 | 5,227,440 | - | - | 4,137,297 | 5,227,440 |
| Transportation | - | 490,607 | - | - | - | 490,607 |
| Interest on debt | 1,378,372 | 1,931,504 | - | - | 1,378,372 | 1,931,504 |
| Water utility | - | - | 24,084,615 | 25,605,355 | 24,084,615 | 25,605,355 |
| Public transit | - | - | 8,725,260 | 7,526,662 | 8,725,260 | 7,526,662 |
| Waste removal | - | - | 666,539 | 682,558 | 666,539 | 682,558 |
| Sewer | - | - | 3,617,562 | 4,017,582 | 3,617,562 | 4,017,582 |
| Storm water | - | - | 1,035,575 | 1,225,809 | 1,035,575 | 1,225,809 |
| Fiber optics | - | - | 109,010 | 104,291 | 109,010 | 104,291 |
| | | - | | | | |
| **Total Expenses** | 87,720,849 | 86,607,737 | 38,238,561 | 39,162,257 | 125,959,410 | 125,769,994 |
| | | | | | | |
| **Change in net position** | | | | | | |
| Excess (deficiency) | 2,866,961 | 184,984 | 13,394,656 | 11,767,864 | 16,261,617 | 11,952,848 |
| Net transfers | 2,705,067 | 2,445,676 | (2,705,067) | (2,445,676) | - | - |
| | | | | | | |
| **Change in net position** | 5,572,028 | 2,630,660 | 10,689,589 | 9,322,188 | 16,261,617 | 11,952,848 |
| | | | | | | |
| Beginning net position | (48,158,267) | (50,788,927) | 50,395,895 | 41,073,707 | 2,237,628 | (9,715,220) |
| | | | | | | |
| | | | | | | |
| **Ending net position** | (42,586,239) | (48,158,267) | 61,085,484 | 50,395,895 | 18,499,245 | 2,237,628 |

*Source: City of Decatur Financial Statement of Activities*

**Governmental Activities**

Revenue achieved in the fiscal period ending December 31, 2020 amounted to $90,587,810 and represents an increase of $3,795,089 or 4% versus the revenue achieved in the prior fiscal period.

Expenses incurred during the fiscal period ending December 31, 2020 amounted to $87,720,849 and represents an increase of $1,113,112 or 1% when compared to the prior fiscal period.

The revenue increase over the prior fiscal period resulted from increased program revenues of $5,212,140 combined with tax and other revenue decreases of $1,417,051.

Program revenues increased by $5,212,140 or 34% versus the prior year. Charge for service revenue decreased by $760,298 or 8%; operating and capital grant revenue increased $5,972,438. Tax revenues decreased in fiscal 2020 by $2,082,400 or 3% versus the prior year. All tax revenue items experienced a decrease versus the prior year, except for local use tax. Other revenue increased by $665,349 versus the prior year.

Governmental activity expenses of $87,720,849 increased by $1,113,112 or 1% versus the prior period.

General government expense of $12,972,034 increased $1,460,638 or 13%. Economic development expense of $3,551,399 decreased $258,187 or 7%. Public Safety expense of $50,901,687 decreased $1,941,270 or 4%. Public Works and Transportation expense of $14,729,943 increased $3,538,108 or 32%. Culture and education expense of $4,187,414 decreased versus the prior fiscal year by $1,133,045. Interest and other charges of $1,378,372 decreased $553,132 or 29%.

Governmental activity experienced an excess of revenues versus expenses in the period of $2,866,961.

Net transfers in the period, where funds exited business activity to governmental activity amounted to $2,705,067. In period transfers include payment in lieu of tax (PILOT) transfers from business activity funds to governmental activity funds amounting to $2,808,067, and the transfer of $103,000 from governmental activity funds to business activity funds.

The government activity change in net position during the fiscal period ending December 31, 2020 resulted in an increase in net position of $5,572,028.

**Business Activities**

Revenue achieved in the fiscal period ending December 31, 2020 amounted to $51,633,217 and represents an increase of $703,096 or 1% versus the revenue achieved in the prior fiscal period.

Expenses incurred during the fiscal period ending December 31, 2020 amounted to $38,238,561 and represents a decrease of $923,696 or 2% when compared to the prior fiscal period.

The revenue gain versus the prior fiscal period of $703,096 resulted from increased program revenue in the amount of $855,721 or 2%, with additional miscellaneous revenue decrease of $152,625.

Business activity program revenue includes operating revenues from the water utility, public transit operation, sewer utility, storm water, recycling and fiber optic operations of the City enterprise.

Water Utility revenue achieved of $32,594,811 increased slightly versus the prior year, driven by a combination of price and volume increases in all customer sectors.

Public Transit revenue achieved of $9,502,263 decreased 5% versus the prior year, driven primarily by the timing of receipt of State of Illinois operating grant funding and pandemic affect decrease in ridership revenue, as elected officials suspended fees to provide a measure of financial assistance to citizens.

Sewer Utility revenue achieved of $7,151,373 increased 8% versus the prior year, due to sewer rate increase of 6.8% effective May 1, 2020, and in period operating grant revenue, offset by metered discharge declines. The City Council approved a series of sewer rate increases effective on May 1 of each year through 2021 to provide funding for certain infrastructure capital projects to remedy United States Environmental Protection Agency concerns over combined sewer overflows.

Business activity expense decreased $923,696 when compared to the prior year. Lower spending in the water, sewer and stormwater utility operations mainly resulting from year-on-year timing of projects.

Water utility spending was down versus the prior year as lower production level resulted in less spend in supplies and contractual services.

Public transit spending increased due higher in period spending related to transition to a new contractual arrangement with the transit operator and increased spending in contractual services with the incurrence of pandemic driven additional costs including hazard pay for bus operators and increased cleaning and sanitation costs for bus equipment.

The business activity change in net position during the fiscal period ending December 31, 2020 resulted in an increase in net position of $10,689,589 or 21%. The increase in net position resulted primarily from the in period operating surplus of $13,394,656, offset by the transfer of funds from business activity to governmental activity of $2,705,067.

Net transfers in the period amounted to $2,705,067 where funds exited business activity to governmental activity. In period transfers include payment in lieu of tax (PILOT) transfers from business activity funds to governmental activity funds amounting to $2,808,067, and the transfer of $103,000 from governmental activity funds to business activity funds.

## Financial Analysis of Government Funds

The City of Decatur uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds of the City are divided into three (3) categories: governmental funds, proprietary funds and fiduciary funds.

## Governmental Funds

**Condensed Balance Sheet**
**Statement of Revenues, Expenditures, and Changes in Fund Balance**

| | General Fund | | Non-Major Governmental | | Total Governmental | |
|---|---|---|---|---|---|---|
| $ (whole) | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** | **Fiscal Year Ending Dec 31, 2020** | **Fiscal Year Ending Dec 31, 2019** |
| Total assets | 28,313,986 | 27,754,659 | 34,389,019 | 29,493,917 | 62,703,005 | 57,248,576 |
| Total liabilities | 1,955,919 | 1,859,625 | 6,921,197 | 5,490,567 | 8,877,116 | 7,350,192 |
| Deferred inflows | 13,596,425 | 12,635,453 | 11,207,078 | 7,927,181 | 24,803,503 | 20,562,634 |
| Fund balance | | | | | | |
| Non-spendable | 513,324 | 512,569 | 3,760,359 | 3,280 | 4,275,683 | 515,849 |
| Restricted | - | - | 13,849,349 | 15,602,336 | 13,849,349 | 15,602,336 |
| Committed | - | - | 1,675,646 | 1,618,081 | 1,675,646 | 1,618,081 |
| Unassigned | 12,246,318 | 12,747,012 | (3,024,610) | (1,147,528) | 9,221,708 | 11,599,484 |
| Total Fund Balance | 12,761,642 | 13,259,581 | 16,260,744 | 16,076,169 | 29,022,386 | 29,335,750 |
| Liability/deferred inflows & fund balance | 28,313,986 | 27,754,659 | 34,389,019 | 29,493,917 | 62,703,005 | 57,248,576 |
| Revenues | 64,874,423 | 67,210,296 | 21,269,466 | 18,408,720 | 86,143,889 | 85,619,016 |
| Expenditures | 65,674,029 | 65,284,530 | 30,441,012 | 33,211,469 | 96,115,041 | 98,495,999 |
| In year surplus (deficit) | (799,606) | 1,925,766 | (9,171,546) | (14,802,749) | (9,971,152) | (12,876,983) |
| Other sources (uses) | 301,667 | 555,754 | 9,356,121 | 13,831,891 | 9,657,788 | 14,387,645 |
| Change in fund balance | (497,939) | 2,481,520 | 184,575 | (970,858) | (313,364) | 1,510,662 |
| Beginning fund balance | 13,259,581 | 10,778,061 | 16,076,169 | 17,047,027 | 29,335,750 | 27,825,088 |
| Ending fund balance | 12,761,642 | 13,259,581 | 16,260,744 | 16,076,169 | 29,022,386 | 29,335,750 |

*Source: City of Decatur Financial Statement Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and changes in Fund Balances*

As of December 31, 2020, the City governmental funds reported an ending fund balance of $29,022,386.

Non-spendable fund balance of $4,275,683 is sequestered for prepaid items and inventory and is therefore not available for spending.

Restricted fund balance of $13,849,349 is sequestered for spending on specific projects or specific types of expenditures whereby constraints have been placed on the use of these resources, including debt service fund ($1,377,734), community revitalization fund ($1,548,290), public library fund ($1,973,299), local streets & roads fund ($1,421,279), 2018 project fund ($5,113,815), and other non-major governmental funds ($2,414,932).

Committed fund balance of $1,675,646 is sequestered for spending on economic development initiatives, public safety capital and public works capital outlay.

Unassigned fund balance of $9,221,708, representing 32% of the total Governmental fund balance, is available for spending at the City's discretion, with $12,246,318 available in the City General Fund.

The General Fund is the primary operating fund for City operations including general government, public safety police and fire protection, public works operations, certain highways & streets expenses, certain culture & education expenses, certain community and economic development expenses and certain debt service obligations.

As of December 31, 2020, the General Fund balance of $12,761,642 represents a decrease of $497,939 or 4% from the General Fund balance as of December 31, 2019.

The decrease in General Fund balance is attributed to an in-period change in fund balance deficit result of $497,939 for the period from January 1, 2020, to December 31, 2020, including other financing sources, of $301,667. The in period general fund deficit resulted primarily from in period expense of $65,674,029 exceeding in period revenue of $64,874,423.

As of December 31, 2020, the General Fund unassigned balance of $12,246,318 is 19% of in-period fiscal year General Fund Revenue of $64,874,423, a position decrease versus the prior fiscal year end.

The General Fund unassigned fund balance has been traditionally used by the City to fund certain projects and emergency contingencies. In addition, the City will use the unassigned fund balance in future fiscal periods as a cash flow bridge to the receipt of tax revenues from County or State tax distribution authorities in the event of delayed distributions. The General Fund unassigned balance will provide sufficient cash flow resources to cover City General Fund operating obligations without incurring tax anticipation loans or other potential cash flow borrowings during future fiscal periods.

As discussed in Governmental Accounting, Auditing and Financial Reporting ("GAAFR"), a general fund unassigned balance should be either 1) no less than 5 to 15 percent of regular general fund operating revenues, or 2) no less than 1 to 2 months of regular general fund operating expenditures. An unassigned fund balance may be higher if varying circumstance require such as a delay in collection of a major revenue source.

The City's unassigned general fund balance of $12,246,318 as of December 31, 2020, represents 17% of expected 2021 General Fund Revenue ($70.3 million) and 2.1 month's coverage (62 days) of expected 2021 General Fund Expense ($71.2 million).

As of December 31, 2020, the Non-Major Governmental Fund balance of $16,260,744 represents an increase of $184,575 or 1% from the Non-Major Governmental Fund balance as of December 31, 2019.

Individual fund data for each of the non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this AFR report.

## Government Fund Revenue

The following schedule presents a summary of governmental fund revenue for the fiscal year ending December 31, 2020, versus the fiscal year ending December 31, 2019.

### Governmental Fund Revenue

| $ (whole) | Fiscal Year Ending Dec 31, 2020 | % of Total | Fiscal Year Ending Dec 31, 2019 | % of Total |
|---|---|---|---|---|
| **Tax Based** | | | | |
| Property tax | 16,676,235 | 19.4% | 17,072,216 | 19.9% |
| Local sales tax | 9,785,304 | 11.4% | 10,220,137 | 11.9% |
| Utility tax | 6,769,252 | 7.9% | 7,240,961 | 8.5% |
| Food & beverage tax | 3,076,610 | 3.6% | 3,361,423 | 3.9% |
| Hotel use tax | 616,685 | 0.7% | 1,010,988 | 1.2% |
| Local motor fuel tax | 1,645,723 | 1.9% | 1,902,833 | 2.2% |
| Other | 1,245,861 | 1.3% | 1,612,465 | 1.9% |
| | | | | |
| **Total Tax** | 39,815,670 | 46.2% | 42,421,023 | 49.5% |
| | | | | |
| **Intergovernmental** | | | | |
| Grants | | | | |
| General government | 1,385,508 | 1.6% | 2,076,669 | 2.5% |
| Economic development | 3,029,264 | 3.5% | 125,000 | 0.1% |
| Public safety | 49,854 | 0.1% | 124,866 | 0.1% |
| Public works | 3,583,892 | 4.2% | 1,015,091 | 1.2% |
| Education | 107,395 | 0.1% | 112,410 | 0.1% |
| | | | | |
| Total Grants | 8,155,913 | 9.5% | 3,454,036 | 4.0% |
| | | | | |
| Tax Based | | | | |
| Income tax | 8,382,584 | 9.7% | 8,167,400 | 9.5% |
| State sales tax | 11,201,267 | 13.0% | 11,442,751 | 13.4% |
| Replacement tax | 1,421,532 | 1.7% | 1,650,068 | 1.9% |
| Local Use tax | 3,260,705 | 3.8% | 2,529,128 | 3.0% |
| Motor fuel tax | 2,533,398 | 2.9% | 2,568,880 | 3.0% |
| Other revenue | 129,126 | 0.1% | 655,513 | 0.8% |
| | | | | |
| Total Tax Based | 26,928,612 | 31.2% | 27,013,740 | 31.6% |
| | | | | |
| **Total Intergovernmental** | 35,084,525 | 40.7% | 30,467,776 | 35.6% |
| | | | | |
| **Non-Tax Based** | | | | |
| Charge for services | 6,509,103 | 7.6% | 6,651,900 | 7.8% |
| Fines & fees | 928,361 | 1.1% | 1,476,678 | 1.7% |
| Investment income | 100,311 | 0.1% | 518,873 | 0.6% |
| Licenses and permits | 1,237,627 | 1.4% | 1,306,823 | 1.5% |
| Other revenue | 2,468,292 | 2.9% | 2,775,943 | 3.3% |
| | | | | |
| **Total non-tax based** | 11,243,694 | 13.1% | 12,730,217 | 14.9% |
| | | | | |
| **Total Revenue** | 86,143,889 | 100.0% | 85,619,016 | 100.0% |

*Source: City of Decatur Financial Statement of Revenues, Expenditures, and Changes in Fund Balances*

Tax revenue continues to represent the most significant source of revenue received to support and to defray the expenses of the governmental services provided by the City.

In the fiscal period ending December 31, 2020, tax revenues accounted for 77.4% of the total revenue stream funding governmental operations, versus 81.1% for the prior fiscal period. Intergovernmental grant

funding revenue contribution accounted for 9.5% in the current fiscal period, versus 4.0% in the prior fiscal period. The non-tax-based revenue stream in the current fiscal period accounted for 13.1% of the total revenue, versus 14.9% in the prior fiscal period.

Government Fund revenues streams were significantly challenged in the fiscal year with negative impact due to the COVID-19 pandemic. Revenues were negatively impacted with the state imposed COVID-19 shutdown measures in attempt to mitigate the potential pandemic effect on health of citizens.

Overall, Government Fund revenue increased $524,873, an increase of 0.6% in comparison to the prior year.

Tax based revenue in 2020 declined by $2,690,481, largely an effect of the pandemic, with reduction in a variety of tax revenues, including sales tax, food & beverage tax, hotel tax, local motor fuel tax, and other tax revenues.

Non-tax based revenues declined by $1,486,523, largely an effect of the pandemic, with reduction in revenue streams; licenses & permits, fines & fees, and other revenues, where fees were suspended by action of the city council in attempt to mitigate financial hardship imposed to citizens due to the pandemic.

Grant revenue in 2020 increased $4,701,877, largely due to state, federal, and private grant funding, for ongoing economic development and public works infrastructure projects.

Sales tax continues to be the primary revenue source funding city operations, followed by property tax, income tax, utility tax, charge for services, grants, food & beverage tax, other taxes, fines and fees, licenses and permits, and other revenue sources.

The City recognizes the need to further diversify the revenue stream, and to reduce the dependency on the primary tax sources funding city operations. The City will continue, to the extent possible, to seek opportunities to further diversify the revenue stream reducing the dependency on the primary tax revenue sources funding governmental operations.

## Government Fund Expenditures

The City accounts for government fund expenditures in eight categories as follows: 1) general government, 2) economic development, 3) public safety, 4) culture, 5) public works, 6) education, 7) transportation and 8) debt service.

The following schedule presents a summary of governmental fund expenditures for the fiscal year ended December 31, 2020, versus the fiscal period ended December 31, 2019.

**Government Fund Expenditures**

| $ (whole) | **Fiscal Year Ending Dec 31, 2020** | **% of Total** | **Fiscal Year Ending Dec 31, 2019** | **% of Total** |
|---|---|---|---|---|
| | | | | |
| General government | 11,487,436 | 12.0% | 9,681,076 | 9.8% |
| Economic development | 3,484,942 | 3.6% | 3,806,876 | 3.9% |
| Public safety | 48,563,079 | 50.5% | 50,967,485 | 51.7% |
| Culture | 29,058 | 0.1% | 92,903 | 0.1% |
| Public works | 15,473,456 | 16.1% | 14,205,178 | 14.4% |
| Education | 4,930,434 | 5.1% | 5,006,311 | 5.1% |
| Transportation | - | - | 490,607 | 0.5% |
| Debt service | 12,146,636 | 12.6% | 14,245,563 | 14.5% |
| Total Expenditures | 96,115,041 | 100.0% | 98,495,999 | 100.0% |

*Source: City of Decatur Financial Statement of Revenues, Expenditures, and Changes in Fund Balances*

Government fund expenditures in the fiscal year ending December 31, 2020, amounted to $96,115,041 versus government fund expenditures of $98,495,999 in the fiscal period ending December 31, 2019, representing a decrease in government fund expenditures of $2,380,958 or 2%.

The profile of governmental expenditures changed slightly from the prior year, whereby, public safety expense remains as the largest element of expenditure, now followed by public works, debt service, general government, and the remaining categories.

General government expenditures of $11,487,436 increased $1,806,360 or 19% versus the prior year. Spending increased $699,306 in accordance with spending plans in support of ongoing government operations. Spending of $1,107,054 representing pandemic COVID-19 expenditures was newly incurred in the period.

Economic development expenditures of $3,484,942 decreased $321,934 or 9% due to decreased in year spending in TIF fund redevelopment expense of $620,856, decreased Community Revitalization project expense of $513,307, increased in year spending in HOME and CDBG federal programs of $377,176, Capital Project fund of $495,000, and other program expense reduction of $59,947.

Public safety expenditures of $48,563,079 decreased $2,404,406 or 5% versus the prior year, due to police public safety capital program expense decrease of $2,702,897, offset by police and fire operational increase of $213,191 and other public safety program expense increase of $85,300.

Public works and transportation expenditures of $15,473,456 increased $777,671 or 5% versus the prior year, due primarily to increased year on year capital project spending.

Education expenditure decreased of $75,877 is the result of current year operational spending increase offset by year-on-year reduction in capital projects in support of repair and maintenance of the library facility.

Debt service expense decreased $2,098,927 versus the prior year due to a lower interest financing costs resulting from debt refunding's occurring in 2019 and 2020, as well as the year-on-year timing difference of the refunding transactions that occurred.

## Proprietary Funds

**Condensed Balance Sheet**
**Statement of Revenues, Expenditures, and Changes in Net Position**
**For the year ending December 31, 2020**

| $ (whole) | Water Utility | Public Transit | Sewer | Non-Major | Total Enterprise | Internal Service |
|---|---|---|---|---|---|---|
| | | | | | | |
| Total assets | 157,152,852 | 7,542,712 | 38,719,187 | 8,744,796 | 212,159,547 | 6,301,048 |
| Deferred outflow | 1,369,252 | - | - | - | 1,369,252 | 267,157 |
| Total liabilities | 124,400,659 | 1,986,852 | 20,372,175 | 3,768,083 | 150,527,769 | 4,282,978 |
| Deferred inflow | 1,329,046 | - | - | - | 1,329,046 | 258,922 |
| Net investment capital assets | 13,025,817 | 6,653,113 | 7,850,716 | 1,639,221 | 29,168,867 | (193,809) |
| Unrestricted | 19,766,582 | (1,097,253) | 10,496,296 | 3,337,492 | 32,503,117 | 2,220,114 |
| | | | | | | |
| Total net position | 32,792,399 | 5,555,860 | 18,347,012 | 4,976,713 | 61,671,964 | 2,026,305 |
| | | | | | | |
| Operating revenues | 31,705,748 | 336,042 | 6,230,719 | 2,323,918 | 40,596,427 | 16,301,860 |
| | | | | | | |
| Operating expenses | 18,685,405 | 8,721,233 | 3,304,223 | 1,751,660 | 32,462,521 | 15,529,285 |
| | | | | | | |
| Operating income (loss) | 13,020,343 | (8,385,191) | 2,926,496 | 572,258 | 8,133,906 | 772,575 |
| | | | | | | |
| Non-operating rev (exp) | (4,639,836) | 9,176,910 | 607,315 | (41,274) | 5,103,115 | (11,260) |
| | | | | | | |
| Income (loss) before transfers | 8,380,507 | 791,719 | 3,533,811 | 530,984 | 13,237,021 | 761,315 |
| | | | | | | |
| Transfers in | - | - | - | 103,000 | 103,000 | - |
| Transfers out | (2,248,633) | - | (489,183) | (70,251) | (2,808,067) | (250,000) |
| | | | | | | |
| Change in net position | 6,131,874 | 791,719 | 3,044,628 | 563,733 | 10,531,954 | 511,315 |
| | | | | | | |
| Net position beginning | 26,660,525 | 4,764,141 | 15,302,384 | 4,412,980 | 51,140,030 | 1,514,990 |
| | | | | | | |
| Net position ending | 32,792,399 | 5,555,860 | 18,347,012 | 4,976,713 | 61,671,984 | 2,026,305 |

*Source: City of Decatur Financial Statement Proprietary Funds Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position*

The City of Decatur maintains two types of proprietary funds, enterprise and internal service funds.

The City maintains nine (9) enterprise funds. Information is presented separately in the proprietary statement of revenues, expenses and changes in fund net position for the Water Utility (4 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.

The City maintains three (3) internal service funds. The City of Decatur uses internal service funds to account for its self-insured property, worker's compensation and self-insured liability insurance programs; self-funded employee health benefit programs; and fleet maintenance programs.

As of December 31, 2020, City enterprise funds reported a net position of $61,671,984, an increase of $10,531,957 or 21% versus the level as of December 31, 2019.

The net position as of December 31, 2020, includes net investment in capital assets of $29,168,867, and unrestricted net position of $32,503,117.

Water Utility operating revenues achieved during the fiscal year ending December 31, 2020, amounted to $31,705,748, versus water utility operating revenues of $30,970,305 in the fiscal period ending December 31, 2019, an increase of 2.4% versus the prior year. Water Utility rates were increased 2.5% effective May 1, 2020.

Water Utility operating expense amounted to $18,685,405 in the current fiscal year versus $20,299,257 in the prior fiscal period, a decrease of 8%. Water utility spending was down versus the prior year as lower production level resulted in less spend in supplies and contractual services.

Water Utility operating income before debt service interest, non-operating revenue and expense and transfers amounted to $13,020,343, an increase of $2,349,295 versus the prior year.

Non-operating interest and other income of $912,894, offset by debt service interest expense of $5,552,730 and transfers to governmental funds of $2,248,633, decreased Water Utility change in net position to $6,131,874.

Water Utility net position ended the current year at $32,792,399. The utility reported a favorable change in net position of $6,131,874 during the current fiscal year and can be attributed to the continued favorable development of the financial performance of the Water Utility.

With the continued increase in net position of the Water Utility during the fiscal period, the Water Utility is well positioned with the approved rate increases to generate positive cash flow and resultant fund balance increases in the near-term future periods to fund the capital investments and provide adequate fund balance reserves.

Public Transit net position of $5,555,860 increased $791,719 versus the net position as of December 31, 2019.

Public Transit operating revenue representing passenger fares amounted to $336,042 in the current fiscal year versus $566,681 in the prior fiscal period, a decrease in operating revenue of $230,639 or 41%. The operating revenue decline is from the pandemic affect decrease in ridership revenue, as elected officials suspended fees to provide a measure of financial assistance to citizens.

Public Transit current fiscal period operating expense amounted to $8,721,233, versus $7,758,430 in the prior fiscal period, an increase of $962,803 or 12%. Public transit spending increased due higher in period spending related to transition to a new contractual arrangement with the transit operator; increased spending in contractual services with the incurrence of pandemic driven additional costs including hazard pay for bus operators and increased cleaning and sanitation costs for bus equipment.

Public Transit operations are funded primarily by operating and capital grants from federal and state governmental agencies. Intergovernmental revenue of $9,166,166 in the current fiscal year ending December 31, 2020, represented a grant funding level of 105% of in-period operating expense, due to the timing of grant revenue earnings, a slight decrease compared to the 121% grant funding level occurring in the prior fiscal period.

Public Transit operations recorded an increase in net position of $791,719 during the current fiscal period.

Sewer Utility, with net position of $18,347,012 experienced an increase in net position of $3,044,628 or 20% versus the net position as of December 31, 2019.

Sewer Utility operating revenues achieved during the current fiscal year amounted to $6,230,719, versus $6,533,129 in the prior fiscal period, a decrease of $302,410 or 5%. The revenue decrease is attributed to discharge flow meter equipment upgrades at a principal customer site resulting in lower discharge readings. The lower discharge readings negatively affected the revenue billed to and received from the principal

customer. This matter remains under review by the affected entities with resolution expected in later 2021 following flow discharge flow study analysis. Sewer revenues were favorably impacted by the sewer rate increase of 6.8% effective May 1, 2020. The City Council approved a series of sewer rate increases effective on May 1 of each year through 2021 to provide funding for certain infrastructure capital projects to remedy United States Environmental Protection Agency concerns over combined sewer overflows.

Sewer operating expense amounted to $3,304,223 in the current fiscal year, versus $3,719,732 in the prior year fiscal period, a decrease of $415,509 or 11%. The year on year expense reduction results from the timing of sewer infrastructure improvement projects in accordance with defined plans.

Non-major enterprise fund net position of $4,976,713 increased $563,733 or 13% versus the prior year. Non-major enterprise funds, comprised of Recycling, Storm Water and Fiber Optic operations, benefited from operating income of $572,258 offset by non-operating expense and transfers, resulting in the favorable change in net position.

As of December 31, 2020, City internal service funds reported a net position of $2,026,305, an increase of $511,315 or 34%, versus the level as of December 31, 2019.

The Internal Service current period net position includes net investment in capital assets of a negative $193,809, a decrease of $82,085 as compared to December 31, 2019. Unrestricted net position as of December 31, 2020 is $2,220,114, an increase from the unrestricted net position of $1,626,714 as of December 31, 2019.

Individual fund data for each of the non-major proprietary funds is provided in the form of combining statements in the Supplementary Information section of this AFR report.

## Fiduciary Funds

Fiduciary funds are used to account for resources received and held for the benefit of parties outside of the government. The City maintains two (2) fiduciary funds, which consist of two (2) private pension trust funds, the Police Pension Fund, and the Firefighter's Pension Fund.

| $ (whole) | **Pension Trust Dec 31, 2020** | **Pension Trust Dec 31, 2019** |
|---|---|---|
| | | |
| Total assets | 222,964,797 | 202,986,236 |
| | | |
| Total liabilities | 70,505 | 61,341 |
| | | |
| Net position held in trust | 222,894,292 | 202,924,895 |

*Source: City of Decatur Financial Statement of Fiduciary Net Position Pension Trust Funds*

As of December 31, 2020, the net position in the pension trust funds increased $19,969,397 or 10% versus the level of net position as of December 31, 2019.

The Pension Trust fund asset increase is attributed to investment returns recognized in the period.

The Pension Trust Funds are managed by separate semi-autonomous pension boards, the Police Pension Board and the Firefighter's Pension Board. The City functions as administrator for the pension trust funds.

**General Fund Budgetary Highlights**

The City follows the City Budget Policy established in compliance with Illinois Statutes and Illinois Municipal Code. The City has adopted the budget method as set forth in the Illinois Municipal Code and City Code, whereby, the annual budget is presented to and Ordinance approved by the City Council before the end of the fiscal year preceding the budget fiscal year, which provides the legal authority for expenditure of funds in the budget fiscal year.

The general fund budget applicable for the fiscal year ending December 31, 2020 is reported as follows:

| $ (whole) | **Original Budget Fiscal Year Ending Dec 31, 2020** | **Final Budget Fiscal Year Ending Dec 31, 2020** | **Actual Budgetary Basis Fiscal Year Ending Dec 31, 2020** | **Variance Favorable (Unfavorable)** |
|---|---|---|---|---|
| | | , | | |
| Revenue | 68,234,395 | 68,234,395 | 64,783,631 | (3,450,764) |
| | | | | |
| Expenditures | 69,018,404 | 69,018,404 | 65,560,610 | 3,457,794 |
| | | | | |
| Other financing sources (uses) | 984,009 | 984,009 | 301,513 | (682,496) |
| | | | | |
| Surplus (deficit) | 200,000 | 200,000 | (475,466) | (675,466) |

*Source: City of Decatur cash basis (non-GAAP) accounting information for the General Fund RSI budgetary comparison schedule*

The 2020 budget for the fiscal year was presented to the Decatur City Council in December 2019. The Decatur City Council approved the budget in Ordinance form providing legal adoption of the budget.

The City General Fund revenue was approved at $68,234,395 for the fiscal period with Council adoption of the 2020 fiscal period budget in December 2019.

General Fund expenditures were approved at $69,018,404 for the fiscal period with Council adoption of the 2020 fiscal period budget in December 2019.

The General Fund budget approved included other financing in the amount of $984,909, including payment in lieu of taxes and transfers net from other funds.

Fiscal period General Fund revenues achieved of $64,783,631 was below the adopted budget by $3,450,764, primarily due to decreased revenue resulting from the negative impact of the COVID-19 Pandemic.

Fiscal period General Fund expenses of $65,560,610 were below the adopted budget by $3,457,794, primarily the result of controlled spending throughout the organization without disruption of service to stakeholders, in response to the negative revenue impact of the COVID-19 Pandemic.

Other financing net achieved of $301,513, was unfavorable to the adopted budget by $682,496.

The General Fund ended the fiscal year with a deficit position of $475,466 versus the approved final budget surplus of $200,000.

General Fund spending is reviewed on a periodic basis under the direction of the City Treasurer and Director of Finance to ensure spending remains within budgetary constraints. Quarterly reviews are conducted as required, with general fund department management to review spending projections to ensure that annual expenses remain within budgetary levels. New appropriations, as necessary, are submitted to the council for consideration and approval. Budget amendments for cost neutral redistribution between

departments and divisions are handled administratively at year-end, as required to adjust the budget as necessary to prevent any budget overruns in any departments and divisions.

## Capital Assets and Debt Administration

### Capital assets

**Statement of Capital Assets**

| | Governmental Activities | | Business type Activities | | Government wide Activities | |
|---|---|---|---|---|---|---|
| $(whole) | **Dec 31, 2020** | **Dec 31, 2019** | **Dec 31, 2020** | **Dec 31, 2019** | **Dec 31, 2020** | **Dec 31, 2019** |
| **Assets not depreciated** | | | | | | |
| Land | 10,514,270 | 9,254,426 | 4,450,066 | 4,450,066 | 14,964,336 | 13,704,492 |
| Construction in progress | 7,608,963 | 7,225,019 | 5,767,273 | 5,724,343 | 13,376,236 | 12,949,362 |
| Total | 18,123,233 | 16,479,445 | 10,217,339 | 10,174,409 | 28,340,572 | 26,653,854 |
| **Assets depreciated** | | | | | | |
| Infrastructure | 136,918,123 | 133,788,494 | 71,651,642 | 61,385,331 | 208,569,765 | 195,173,825 |
| Building & improvement | 49,423,817 | 45,403,079 | 186,498,881 | 186,268,117 | 235,922,698 | 231,671,196 |
| Vehicles | 14,135,378 | 14,103,052 | 11,673,328 | 13,172,891 | 25,808,706 | 27,275,943 |
| Office equipment | 5,029,782 | 4,769,500 | 119,980 | 119,980 | 5,149,762 | 4,889,480 |
| Other equipment | 11,797,932 | 10,869,105 | 18,875,758 | 18,862,740 | 30,673,690 | 29,731,845 |
| **Total Cost** | 217,305,032 | 208,933,230 | 288,819,589 | 279,809,059 | 506,124,621 | 488,742,289 |
| **Accumulated depreciation** | | | | | | |
| Infrastructure | 81,495,145 | 77,772,581 | 22,471,402 | 20,735,382 | 103,966,547 | 98,507,963 |
| Building & improvement | 27,307,569 | 26,039,891 | 91,820,045 | 86,506,143 | 119,127,614 | 112,546,034 |
| Vehicles | 12,161,704 | 11,608,953 | 5,671,402 | 7,505,595 | 17,833,106 | 19,114,548 |
| Office equipment | 3,425,605 | 3,060,941 | 120,513 | 114,958 | 3,546,118 | 3,175,899 |
| Other equipment | 9,801,677 | 8,836,305 | 7,209,925 | 6,196,819 | 17,011,602 | 15,033,124 |
| Total Depreciation | 134,191,700 | 127,318,671 | 127,293,287 | 121,058,897 | 261,484,987 | 248,377,568 |
| **Net Depreciated Assets** | 83,113,332 | 81,614,559 | 161,526,302 | 158,750,162 | 244,639,634 | 240,364,721 |
| **Capital Assets, net** | 101,236,565 | 98,094,004 | 171,743,641 | 168,924,571 | 272,980,206 | 267,018,575 |

*Source: City of Decatur Notes to the Financial Statements, Note 6 Capital Assets*

City investment in capital assets for governmental and business type activities is $272,980,206, net of depreciation, as of December 31, 2020, and represents an increase in net capital assets of $5,961,631.

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. Asset categories, capitalization thresholds and depreciable life can be found in the Notes to the Financial Statements, Note 6 Capital Assets.

**Capital Assets Analysis**

Government wide capital assets, net of accumulated depreciation as of December 31, 2020 of $272,980,206 increased by $5,961,631 or 2% when compared to the level as of December 31, 2019.

Construction in progress capital assets and land increased $1,686,718, capitalized assets in infrastructure, buildings & improvements, vehicles, office & other equipment, net of depreciation, increased by $4,274,913 when compared to December 31, 2019.

The cost of capital assets not being depreciated increased from $26,653,854 at December 31, 2019 to $28,340,572 at December 31, 2020, an increase of $1,686,718. The value of land increased $1,259,844 on property acquired for future public works transportation projects with construction in progress increasing $426,874 for capital projects in process as of the end of the year.

Net depreciated assets of $244,639,634 as of December 31, 2020, increased $4,274,913 when compared to December 31, 2019. Governmental activity depreciated net assets increased $1,498,773 and business activity depreciated net assets increased $2,776,140.

Total depreciation expense for the current fiscal period was $16,124,128.

Additional information on capital assets can be found in the notes to the financial statements in statement Note 1 - Summary of significant accounting policies, Capital assets, and statement Note 6. - Capital assets.

**Debt Administration**

Outstanding long-term debt as of December 31, 2020 is $183,625,958, a decrease of $9,326,773 or 5% as compared to the outstanding debt issue as of December 31, 2019. City outstanding debt includes bond issues, notes & loans payable, and compensated absences.

| $ (whole) | **Debt as of Dec 31, 2019** | **Debt Additions** | **Debt Retirements** | **Debt as of Dec 31, 2020** | **Due within One Year** |
|---|---|---|---|---|---|
| | | | | | |
| GO bonds | 141,063,113 | 18,050,000 | 27,580,497 | 131,532,616 | 10,170,078 |
| Notes & loans | 43,861,633 | 18,950,784 | 18,108,152 | 44,704,265 | 4,899,423 |
| | | | | | |
| Total interest-bearing debt | 184,924,746 | 37,000,784 | 45,688,649 | 176,236,881 | 15,069,501 |
| | | | | | |
| Capital leases | 678,226 | - | 185,993 | 492,233 | 208,750 |
| Compensated absences | 7,349,759 | 2,203,295 | 2,656,210 | 6,896,844 | 3,276,001 |
| | | | | | |
| Total Debt | 192,952,731 | 39,204,079 | 48,530,852 | 183,625,958 | 18,554,252 |

*Source: City of Decatur Notes to Financial Statements, Note 8 Long-Term Debt.*

Debt retirements include principal and refunding payments on general obligation bonds and principal payments on outstanding notes and loans payable in accordance with debt repayment schedules.

New interest-bearing debt instruments issued in the fiscal period include as follows:

*General Obligation Series 2020* – The City issued $18,500,000 Series 2020 General Obligation Bonds dated December 15, 2020, due December 15, 2030. The bond proceeds were used to refund Series 2010B general obligation bonds which financed Lake Decatur dredging and downtown infrastructure improvements. The bonds have an interest rate of 2.10% with principal and interest serviced by the annual

tax levy. The debt service on this obligation is abated from the annual tax levy with alternative funding available to service the debt payment obligation.

*Regions Bank 2020 Promissory Note* – $13,417,000 loan with Regions Capital Advantage, Inc. dated July 15, 2020, refinancing the 2013 Regions Promissory Note. The term of the loan is 8 years at a fixed interest rate of 1.95% with semi-annual principal and interest payments due at February 15 and August 15 each year with a maturity date of August 15, 2028.

*Illinois Environmental Protection Agency Sewer Loan 2019* – $5,509,611 loan to finance the costs related to the rehabilitation of certain sewer infrastructure. The term of the loan is 20 years with a fixed interest rate of 2.00% with semi-annual principal and interest payments due at January 23 and July 23 each year with maturity date of July 23, 2040.

Compensated Absence Debt

It is the City's policy to permit employees to accumulate a limited amount of earned compensated absences for unused vacation time, sick time and holiday time which will be paid to employees upon separation of employment from the City. A liability representing the City's commitment to fund such costs from future operations has been recorded in the Statement of Net Position in the amount of $6,896,844, as of December 31, 2020.

Outstanding Lease Debt

The City has entered into various lease arrangements as lessee for the financing of certain City fleet vehicles and information technology equipment. All leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their minimum future lease payments as of the date of acquisition.

Outstanding capital lease debt as of December 31, 2020 is $492,233, a decrease of $185,993 or 27% as compared to the outstanding lease debt as of December 31, 2019.

| $ (whole) | **Debt as of Dec 31, 2019** | **Debt Additions** | **Debt Retirements** | **Debt as of Dec 31, 2020** | **Due within One Year** |
|---|---|---|---|---|---|
| | | | | | |
| Capital lease debt | | | | | |
| | | | | | |
| Primary Government | 678,226 | - | 185,993 | 492,233 | 208,750 |
| | | | | | |
| Business Activities | - | - | - | - | - |
| | | | | | |
| | | | | | |
| Total Lease Debt | 678,226 | - | 185,993 | 492,233 | 208,750 |
| | | | | | |

*Source: Notes to Financial Statements, Note 17 Capital Leases*

Pension and Post Employment Benefit Debt

The City contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund ("IMRF"), a defined benefit agent multiple-employer public employee retirement system; the Police Pension Fund, which is a single-employer pension plan; and the Firefighter's Pension Plan, which is a single-employer pension plan. None of the pension plans issue a separate annual report except for IMRF.

As of December 31, 2020, the net pension obligation of the city to the three pension plans is $154,081,628.

In addition to providing the pension benefits described in Note 9, the City provides postemployment health care benefits (OPEB) for retired employees through a single employer defined benefit plan (Retiree

Healthcare Program) and follows GASB No 75. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel policy and labor 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 annual report. As of December 31, 2020, the net OPEB obligation of the City to the Retiree Healthcare program is $13,405,151.

Additional information on debt can be found in the notes to the financial statements in statement Note 8 Long-Term Debt; statement Note 9 Pension Plans; and statement Note 16 Other Post-Employment Benefits.

The City has no statutory legal debt limitation, according to current State of Illinois Statutes and City Code of the City of Decatur.

The City bond rating is A2, upper medium grade rating, as rated by Moody's Investor Services (rating date July 10, 2019) for all general obligation debt currently outstanding.

**Economic Factors**

Tax revenue, historically and at present, is the principal source of revenue for funding of the governmental activities within the City of Decatur.

Tax revenue 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.

Property tax revenues received by the City according to the 2020 Tax Levy in effect, provide the cash resources to fund City contributions to the Police and 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 provides 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. Assessed values, according to state legislation, are capped at 33% of market value.

The cost of day to day City government as well as the capital spending requirements of City operations, including general government, public safety police and fire protection, public works engineering, streets, municipal services and infrastructure operations, are not funded by property tax revenues, but rather are funded by other taxes including locally imposed or state distributed sales & use tax, state income tax, local food & beverage tax, local hotel use tax, local utility tax, state and local motor fuel tax and other minor taxes.

The ability of the City to fund basic required services, such as general government, public safety, and public works operations is dependent upon community economic drivers that contribute to tax revenues generated by those tax elements that fund these basic services, namely sales & use tax, income tax, food & beverage tax, hotel use tax, utility tax, state and local motor fuel tax and other minor taxes.

Financial stability in the City of Decatur is also dependent upon the ability of the State of Illinois to affect timely tax distributions for sales & use tax, income tax, and other tax distributions due to the City to secure cash flow and expense coverage normality without additional burden to the City.

Management of the City of Decatur will continue to manage the financial affairs of the City from a posture of fiscal conservatism and restraint like the management practices that have been engaged in recent and past fiscal periods.

City Management believes that the national and local economy will continue to strengthen, albeit, at a slow and deliberate pace in accordance to the predictions of national and state governmental economists, with low inflation over the near-term future fiscal periods. In addition, job creation in the local economic sector is the primary engine that will drive local economic development and stability.

**Future Fiscal Year Budget**

The City will engage to ensure effective delivery of required services to taxpayers and citizens within the constraints of available financial resources. The City will continue to provide required services within the constraints of a balanced general fund budget.

The City is committed to creating a budget for future fiscal periods that will remain fiscally responsible to the effective delivery of required services to citizens and stakeholders within the revenue constraints available.

**Requests for Information**

This Management Discussion & Analysis as contained within the City of Decatur Annual Financial Report is intended to provide readers with a general overview of the financial affairs of the City as of December 31, 2020 and for the twelve-month period then ended. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to:

Gregg D. Zientara
City Treasurer & Director of Finance
City of Decatur

Mailing address and Contact Information:
City of Decatur
One Gary Anderson Plaza
Office of the City Treasurer
Decatur, Illinois 62523-1196
Telephone: 217 424 2702
Facsimile: 217 424 2717
Email gzientara@decaturil.gov

City of Decatur, Illinois
June 17, 2021

# CITY OF DECATUR, ILLINOIS
# STATEMENT OF NET POSITION
# DECEMBER 31, 2020

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Component Unit |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 27,901,223 | $ 32,606,634 | $ 60,507,857 | $ 536,196 |
| Investments | 2,760,925 | - | 2,760,925 | - |
| Receivables: | | | | |
| Property Taxes, Net | 17,329,023 | - | 17,329,023 | - |
| Illinois Municipal Sales Tax | 6,726,711 | - | 6,726,711 | - |
| Other Taxes | 2,513,623 | - | 2,513,623 | - |
| Due from Other Governments | 5,791,048 | - | 5,791,048 | - |
| Accounts Receivable | 529,402 | 3,802,580 | 4,331,982 | 87,386 |
| Notes Receivable | 321,425 | - | 321,425 | - |
| Other | 22,063 | - | 22,063 | - |
| Internal Balances | (2,592,316) | 2,592,316 | - | - |
| Prepaid Items | 4,471,424 | 135,943 | 4,607,367 | - |
| Inventories | 277,465 | 641,933 | 919,398 | 3,985 |
| Capital Assets Not Being Depreciated | 18,123,233 | 10,217,339 | 28,340,572 | 3,130,762 |
| Capital Assets Being Depreciated, Net | 83,113,332 | 161,526,302 | 244,639,634 | 2,738,163 |
| Total Assets | 167,288,581 | 211,523,047 | 378,811,628 | 6,496,492 |
| **DEFERRED OUTFLOW OF RESOURCES** | | | | |
| Deferred Amount Related to Pension Liability | 36,834,066 | 633,827 | 37,467,893 | - |
| Deferred Amount Related to OPEB Liability | 3,015,031 | 735,425 | 3,750,456 | - |
| Total Deferred Outflows of Resources | 39,849,097 | 1,369,252 | 41,218,349 | - |
| **LIABILITIES** | | | | |
| Accounts Payable | 3,969,223 | 2,458,078 | 6,427,301 | 16,188 |
| Contracts Payable | 90,972 | 94,219 | 185,191 | - |
| Interest Payable | 252,380 | 1,522,012 | 1,774,392 | - |
| Claims Payable | 2,784,119 | - | 2,784,119 | - |
| Due to Other Governments | - | 305,900 | 305,900 | - |
| Other Accrued Liabilities | 1,872,781 | 185,299 | 2,058,080 | 28,284 |
| Unearned Revenue | - | 388,986 | 388,986 | - |
| Long-Term Obligations, Due Within One Year: | | | | |
| Bonds Payable | 2,816,099 | 7,353,979 | 10,170,078 | - |
| Capital Leases | 208,750 | - | 208,750 | - |
| Notes Payable | 1,568,508 | 3,330,915 | 4,899,423 | - |
| Compensated Absences | 3,012,685 | 263,316 | 3,276,001 | 27,751 |
| Long-Term Obligations, Due in More Than One Year: | | | | |
| Bonds Payable | 27,097,637 | 94,264,902 | 121,362,539 | - |
| Capital Leases | 283,483 | - | 283,483 | - |
| Notes Payable | 3,287,521 | 36,517,321 | 39,804,842 | - |
| Net Pension Liability | 153,286,719 | 794,909 | 154,081,628 | - |
| Other Post-Employment Benefits | 10,698,252 | 2,706,899 | 13,405,151 | - |
| Compensated Absences | 3,329,808 | 291,034 | 3,620,842 | - |
| Total Liabilities | 214,558,937 | 150,477,769 | 365,036,706 | 72,223 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Subsequent Year's Property Taxes | 16,828,215 | - | 16,828,215 | - |
| Deferred Amount Related to Pension Liability | 18,090,155 | 1,264,411 | 19,354,566 | - |
| Deferred Amount Related to OPEB Liability | 246,610 | 64,635 | 311,245 | - |
| Deferred Operating Contribution Receipts and Grants | - | - | - | 440,146 |
| Total Deferred Inflows of Resources | 35,164,980 | 1,329,046 | 36,494,026 | 440,146 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 70,144,019 | 29,168,867 | 99,312,886 | 5,868,925 |
| Restricted for General Government | 26,729 | - | 26,729 | |
| Restricted for Economic Development | 3,045,484 | - | 3,045,484 | - |
| Restricted for Transportation and Highway | 5,013,578 | - | 5,013,578 | - |
| Restricted for Education | 1,971,304 | - | 1,971,304 | - |
| Restricted for Culture | 100,701 | - | 100,701 | - |
| Restricted for Public Safety | 745,747 | - | 745,747 | - |
| Restricted for Public Works | - | - | - | - |
| Restricted for Debt Service | 1,129,402 | - | 1,129,402 | - |
| Unrestricted Net Position | (124,763,203) | 31,916,617 | (92,846,586) | 115,198 |
| Total Net Position | $ (42,586,239) | $ 61,085,484 | $ 18,499,245 | $ 5,984,123 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# STATEMENT OF ACTIVITIES
# YEAR ENDED DECEMBER 31, 2020

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Primary Government | | | |
| Functions/Programs | Expenses | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total | Component Unit |
| Primary Government: | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | $ 12,972,034 | $ 8,472,090 | $ 2,940,733 | $ - | $ (1,559,211) | $ - | $ (1,559,211) | $ - |
| Economic Development | 3,551,399 | - | 3,029,263 | - | (522,136) | - | (522,136) | - |
| Public Safety | 50,901,687 | 188,285 | 376,352 | - | (50,337,050) | - | (50,337,050) | - |
| Public Works | 14,729,943 | - | - | 5,511,265 | (9,218,678) | - | (9,218,678) | - |
| Culture | 50,117 | - | - | - | (50,117) | - | (50,117) | - |
| Education | 4,137,297 | 14,728 | 95,152 | - | (4,027,417) | - | (4,027,417) | - |
| Interest and Other Charges | 1,378,372 | - | - | - | (1,378,372) | - | (1,378,372) | - |
| Total Governmental Activities | 87,720,849 | 8,675,103 | 6,441,500 | 5,511,265 | (67,092,981) | - | (67,092,981) | - |
| Business-Type Activities: | | | | | | | | |
| Water | 24,084,615 | 31,705,748 | 161,368 | - | - | 7,782,501 | 7,782,501 | - |
| Mass Transit | 8,725,260 | 336,042 | 3,529,052 | 5,637,114 | - | 776,948 | 776,948 | - |
| Fiber Optics | 109,010 | 31,675 | - | - | - | (77,335) | (77,335) | - |
| Waste Removal | 666,539 | 696,813 | - | - | - | 30,274 | 30,274 | - |
| Storm Water | 1,035,575 | 1,595,430 | - | - | - | 559,855 | 559,855 | - |
| Sewer | 3,617,562 | 6,230,719 | 862,497 | - | - | 3,475,654 | 3,475,654 | - |
| Total Business-Type Activities | 38,238,561 | 40,596,427 | 4,552,917 | 5,637,114 | - | 12,547,897 | 12,547,897 | - |
| Total Primary Government | $ 125,959,410 | $ 49,271,530 | $ 10,994,417 | $ 11,148,379 | $ (67,092,981) | $ 12,547,897 | $ (54,545,084) | $ - |
| Component Unit | | | | | | | | |
| Civic Center Authority | $ 1,651,163 | $ 841,547 | $ - | $ 435,357 | | | | (374,259) |
| | | General Revenues: | | | | | | |
| | | Taxes: | | | | | | |
| | | Property Taxes | | | 16,676,235 | - | 16,676,235 | - |
| | | Utility Taxes | | | 6,750,822 | - | 6,750,822 | - |
| | | Food and Beverage Taxes | | | 3,076,610 | - | 3,076,610 | - |
| | | Hotel and Motel Taxes | | | 616,685 | - | 616,685 | - |
| | | Local Sales Tax | | | 9,817,842 | - | 9,817,842 | - |
| | | Local Use Tax | | | 3,399,095 | - | 3,399,095 | - |
| | | Motor Fuel Tax | | | 1,645,723 | - | 1,645,723 | - |
| | | Other Taxes | | | 5,200,231 | - | 5,200,231 | - |
| | | Intergovernmental (State Sales and Income Tax) | | | 19,586,746 | - | 19,586,746 | - |
| | | Investment Earnings | | | 129,649 | 804,097 | 933,746 | - |
| | | Gain on Sale of Capital Assets | | | - | 42,662 | 42,662 | - |
| | | Other General Revenues | | | 3,060,304 | - | 3,060,304 | 64,213 |
| | | Transfers | | | 2,705,067 | (2,705,067) | - | - |
| | | Total General Revenues and Transfers | | | 72,665,009 | (1,858,308) | 70,806,701 | 64,213 |
| | | **CHANGE IN NET POSITION** | | | 5,572,028 | 10,689,589 | 16,261,617 | (310,046) |
| | | Net Position - Beginning of Year | | | (48,158,267) | 50,395,895 | 2,237,628 | 6,294,169 |
| | | **NET POSITION - END OF YEAR** | | | $ (42,586,239) | $ 61,085,484 | $ 18,499,245 | $ 5,984,123 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# GOVERNMENTAL FUNDS
# BALANCE SHEET
# DECEMBER 31, 2020

| | General Fund | Nonmajor Governmental Funds | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Investments | $ 7,805,166 | $ 17,389,955 | $ 25,195,121 |
| Receivables: | | | |
| Property Taxes, Net | 10,614,139 | 6,714,884 | 17,329,023 |
| Illinois Municipal Sales Tax | 6,649,199 | 77,512 | 6,726,711 |
| Other Taxes | 2,291,156 | 222,467 | 2,513,623 |
| Due from Other Governments | 38,789 | 5,752,259 | 5,791,048 |
| Accounts Receivable | 385,951 | 142,357 | 528,308 |
| Notes Receivable | - | 321,425 | 321,425 |
| Other | 14,262 | 7,801 | 22,063 |
| Prepaid Items | 495,192 | 3,760,359 | 4,255,551 |
| Inventories | 20,132 | - | 20,132 |
| Total Assets | $ 28,313,986 | $ 34,389,019 | $ 62,703,005 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | |
| **LIABILITIES** | | | |
| Accounts Payable | $ 537,257 | $ 3,225,393 | $ 3,762,650 |
| Contracts Payable | 31,310 | 59,662 | 90,972 |
| Other Accrued Liabilities | 1,387,352 | 457,326 | 1,844,678 |
| Due to Other Funds | - | 3,178,816 | 3,178,816 |
| Total Liabilities | 1,955,919 | 6,921,197 | 8,877,116 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Subsequent Year's Property Taxes | 10,451,286 | 6,376,929 | 16,828,215 |
| Unavailable Taxes and Grants | 3,145,139 | 4,830,149 | 7,975,288 |
| Total Deferred Inflows of Resources | 13,596,425 | 11,207,078 | 24,803,503 |
| **FUND BALANCES** | | | |
| Nonspendable: | | | |
| Prepaid Items | 495,192 | 3,760,359 | 4,255,551 |
| Inventories | 20,132 | - | 20,132 |
| Restricted: | | | |
| Transportation and Highway | - | 1,421,279 | 1,421,279 |
| Culture | - | 100,701 | 100,701 |
| Economic Development | - | 3,045,484 | 3,045,484 |
| Public Safety | - | 5,834,163 | 5,834,163 |
| Education | - | 2,069,988 | 2,069,988 |
| Debt Service | - | 1,377,734 | 1,377,734 |
| Committed: | | | |
| Education | - | 184,565 | 184,565 |
| Public Safety | - | 1,191,287 | 1,191,287 |
| Public Works | - | 299,794 | 299,794 |
| Unassigned | 12,246,318 | (3,024,610) | 9,221,708 |
| Total Fund Balances | 12,761,642 | 16,260,744 | 29,022,386 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 28,313,986 | $ 34,389,019 | $ 62,703,005 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
## RECONCILIATION OF GOVERNMENTAL FUNDS – BALANCE SHEET TO STATEMENT OF NET POSITION
## DECEMBER 31, 2020

| | | |
|---|---|---|
| Total Fund Balances - Governmental Funds | | $ 29,022,386 |
| 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 funds: | | |
| Capital Assets | $ 235,428,265 | |
| Accumulated Depreciation | (134,191,700) | |
| Net Capital Assets | | 101,236,565 |
| Deferred inflows of resources related to taxes and grants receivable are not available until future periods; therefore, they are not reported in the funds. | | 7,975,288 |
| Net deferred inflows and outflows of resources related to pensions are applicable to future periods; therefore, they are not reported in the funds. | | 18,743,911 |
| Net deferred inflows and outflows of resources related to OPEB are applicable to future periods; therefore, they are not reported in the funds. | | 2,768,421 |
| Internal service funds are used by the City to charge the costs of certain activities to individual funds. Certain assets and liabilities of the internal service funds are included in governmental activities in the statement of net position (capital asset are included above and in long term liabilities below). | | 3,504,984 |
| Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due. | | (248,332) |
| Some liabilities reported in the statement of net position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These liabilities consist of: | | |
| Compensated Absences Payable | (6,342,493) | |
| Net Pension Liability | (153,286,719) | |
| Other Post-Employment Benefits | (10,698,252) | |
| Capital Leases | (492,233) | |
| Bonds Payable | (29,913,736) | |
| Notes Payable | (4,856,029) | |
| Total Long-Term Liabilities | | (205,589,462) |
| Net Position of Governmental Activities | | $ (42,586,239) |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# GOVERNMENTAL FUNDS
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
# YEAR ENDED DECEMBER 31, 2020

| | General Fund | Nonmajor Governmental Funds | Total |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 30,752,880 | $ 9,062,790 | $ 39,815,670 |
| Charges for Service | 6,509,103 | - | 6,509,103 |
| Investment Income and Net Increase (Decrease) in Fair Value of Investments | (10,536) | 110,847 | 100,311 |
| Intergovernmental | 24,451,241 | 10,633,284 | 35,084,525 |
| Licenses and Permits | 1,237,627 | - | 1,237,627 |
| Fines and Fees | 732,398 | 195,963 | 928,361 |
| Other Revenue | 1,201,710 | 1,266,582 | 2,468,292 |
| Total Revenues | 64,874,423 | 21,269,466 | 86,143,889 |
| **EXPENDITURES** | | | |
| Current: | | | |
| General Government | 10,380,382 | 1,107,054 | 11,487,436 |
| Economic Development | - | 3,484,942 | 3,484,942 |
| Public Safety | 46,558,825 | 2,004,254 | 48,563,079 |
| Culture | - | 29,058 | 29,058 |
| Public Works | 8,413,302 | 7,060,154 | 15,473,456 |
| Education | - | 4,930,434 | 4,930,434 |
| Transportation | - | - | - |
| Debt Service: | | | |
| Principal Retirement | 301,996 | 10,373,722 | 10,675,718 |
| Interest and Other Charges | 14,365 | 1,404,779 | 1,419,144 |
| Bond Issuance Costs | 5,159 | 46,615 | 51,774 |
| Total Expenditures | 65,674,029 | 30,441,012 | 96,115,041 |
| Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses) | (799,606) | (9,171,546) | (9,971,152) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Sale of Capital Assets | 125,606 | 8,836 | 134,442 |
| Loan Proceeds/Issuance of Debt | 178,279 | 6,390,000 | 6,568,279 |
| Transfers In | 1,753,209 | 2,983,279 | 4,736,488 |
| Transfers Out | (1,755,427) | (25,994) | (1,781,421) |
| Total Other Financing Sources (Uses) | 301,667 | 9,356,121 | 9,657,788 |
| Net Change in Fund Balances | (497,939) | 184,575 | (313,364) |
| **FUND BALANCES** | | | |
| Beginning of Year | 13,259,581 | 16,076,169 | 29,335,750 |
| End of Year | $ 12,761,642 | $ 16,260,744 | $ 29,022,386 |

*See accompanying Notes to Financial Statements.*

## CITY OF DECATUR, ILLINOIS
## RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
## YEAR ENDED DECEMBER 31, 2020

| | | |
|---|---|---|
| Net Change in Total Fund Balances | | $ (313,364) |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds. | | |
| Taxes and Grants Received | | 3,951,688 |
| Some expenditures reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported in the governmental funds. | | |
| Increase in Long-Term Compensated Absences | $ 427,928 | |
| Decrease in Accrued Interest on Debt | 56,250 | |
| | | 484,178 |
| Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. | | |
| Capital Expenditures | 9,832,461 | |
| Depreciation | (7,017,738) | |
| | | 2,814,723 |
| The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) which do not affect change in fund balance. | | |
| Proceeds from Sale of Capital Assets | (134,442) | |
| Loss on Disposal of Capital Assets | 462,280 | |
| | | 327,838 |
| Internal service funds are used by the City to charge the costs of certain activities to individual funds. A portion of the net income of the internal service funds is reported with governmental activities on the Statement of Activities. | | 479,701 |

(Continued)

*See accompanying Notes to Financial Statements.*

## CITY OF DECATUR, ILLINOIS
## RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES (CONTINUED)
## YEAR ENDED DECEMBER 31, 2020

| | | |
|---|---|---|
| Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | | |
| Capital Leases Payable | $ 185,993 | |
| Notes and Bonds Payable | 11,259,691 | |
| | | $ 11,445,684 |
| Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position. | | |
| Notes and Bonds Payable | (7,137,550) | |
| | | (7,137,550) |
| Governmental funds report pension contributions as expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred inflows and outflows of resources related to pensions, and the investment experience. | | (6,102,349) |
| Governmental funds do not report OPEB. However, in the Statement of Activities, OPEB expense includes the cost of benefits earned and the recognition of changes in deferred outflows of resources and deferred inflows of resources related to OPEB. | | (464,623) |
| Bonds premiums/discounts on issuance were reported in the governmental funds. However, these amounts have been deferred and amortized in the Statement of Net Position: | | |
| Amortization on Bond Premium | | 86,102 |
| Change in Net Position of Governmental Activities | | $ 5,572,028 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# PROPRIETARY FUNDS
# STATEMENT OF NET POSITION
# DECEMBER 31, 2020

| | Business-Type Activities | | | | | |
|---|---|---|---|---|---|---|
| | Major Enterprise Funds | | | | | Governmental Activities - Internal Service Funds |
| **ASSETS** | Water Fund | Sewer Fund | Mass Transit Fund | Nonmajor Enterprise Funds | Total Enterprise Funds | |
| **CURRENT ASSETS** | | | | | | |
| Cash and Cash Equivalents | $ 18,828,112 | $ 10,261,602 | $ 240,809 | $ 3,276,111 | $ 32,606,634 | $ 5,467,027 |
| Receivables: | | | | | | |
| Accounts Receivable | 3,202,503 | 367,870 | 77,714 | 154,493 | 3,802,580 | 1,094 |
| Due from Other Funds | 3,228,816 | - | - | - | 3,228,816 | - |
| Inventories | 378,099 | - | 263,834 | - | 641,933 | 257,333 |
| Prepaid Expenses | - | - | 135,943 | - | 135,943 | 215,873 |
| Total Current Assets | 25,637,530 | 10,629,472 | 718,300 | 3,430,604 | 40,415,906 | 5,941,327 |
| **NONCURRENT ASSETS** | | | | | | |
| Capital Assets: | | | | | | |
| Land | 3,550,667 | - | 899,399 | - | 4,450,066 | - |
| Construction in Progress | 2,974,542 | 2,063,724 | - | 729,007 | 5,767,273 | - |
| Buildings | 46,769,231 | 526,925 | 4,516,299 | - | 51,812,455 | - |
| Improvements Other Than Buildings | 165,358,836 | 35,855,300 | 232,640 | 4,891,292 | 206,338,068 | - |
| Machinery and Equipment | 19,492,866 | 1,204,972 | 9,929,598 | 41,630 | 30,669,066 | 1,273,556 |
| Subtotal | 238,146,142 | 39,650,921 | 15,577,936 | 5,661,929 | 299,036,928 | 1,273,556 |
| Less: Accumulated Depreciation | 106,630,820 | 11,561,206 | 8,753,524 | 347,737 | 127,293,287 | 913,835 |
| Net Capital Assets | 131,515,322 | 28,089,715 | 6,824,412 | 5,314,192 | 171,743,641 | 359,721 |
| Total Noncurrent Assets | 131,515,322 | 28,089,715 | 6,824,412 | 5,314,192 | 171,743,641 | 359,721 |
| Total Assets | 157,152,852 | 38,719,187 | 7,542,712 | 8,744,796 | 212,159,547 | 6,301,048 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Deferred Amount Related to OPEB Liability | 735,425 | - | - | - | 735,425 | 143,483 |
| Deferred Amount Related to Pension | 633,827 | - | - | - | 633,827 | 123,674 |
| Total Deferred Outflows of Resources | 1,369,252 | - | - | - | 1,369,252 | 267,157 |
| **LIABILITIES** | | | | | | |
| **CURRENT LIABILITIES** | | | | | | |
| Accounts Payable | 729,389 | 577,457 | 696,884 | 454,348 | 2,458,078 | 206,573 |
| Contracts Payable | 263 | 80,244 | - | 13,712 | 94,219 | - |
| Claims Payable | - | - | - | - | - | 2,784,119 |
| Interest Payable | 1,405,808 | 107,378 | 2,457 | 6,369 | 1,522,012 | 4,048 |
| Due to Other Governments | - | - | 305,900 | - | 305,900 | - |
| Other Accrued Liabilities | 176,021 | - | 9,278 | - | 185,299 | 28,103 |
| Compensated Absences | 91,343 | - | 171,973 | - | 263,316 | 32,129 |
| Unearned Revenue | - | - | 388,986 | - | 388,986 | - |
| Notes Payable | 2,116,927 | 1,009,014 | 42,593 | 162,381 | 3,330,915 | 58,256 |
| Bonds Payable | 7,353,979 | - | - | - | 7,353,979 | - |
| Due to Other Funds | - | - | 50,000 | - | 50,000 | - |
| Total Current Liabilities | 11,873,730 | 1,774,093 | 1,668,071 | 636,810 | 15,952,704 | 3,113,228 |
| **NONCURRENT LIABILITIES** | | | | | | |
| Compensated Absences | 100,959 | - | 190,075 | - | 291,034 | - |
| Net Pension Liability | 794,909 | - | - | - | 794,909 | 155,104 |
| Other Post-Employment Benefits | 2,706,899 | - | - | - | 2,706,899 | 519,372 |
| Notes Payable | 14,659,260 | 18,598,082 | 128,706 | 3,131,273 | 36,517,321 | 495,274 |
| Bonds Payable | 94,264,902 | - | - | - | 94,264,902 | - |
| Total Noncurrent Liabilities | 112,526,929 | 18,598,082 | 318,781 | 3,131,273 | 134,575,065 | 1,169,750 |
| Total Liabilities | 124,400,659 | 20,372,175 | 1,986,852 | 3,768,083 | 150,527,769 | 4,282,978 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Deferred Amount Related to OPEB Liability | 64,635 | - | - | - | 64,635 | 12,208 |
| Deferred Amount Related to Pension | 1,264,411 | - | - | - | 1,264,411 | 246,714 |
| Total Deferred Inflows of Resources | 1,329,046 | - | - | - | 1,329,046 | 258,922 |
| **NET POSITION** | | | | | | |
| Net Investment in Capital Assets | 13,025,817 | 7,850,716 | 6,653,113 | 1,639,221 | 29,168,867 | (193,809) |
| Unrestricted | 19,766,582 | 10,496,296 | (1,097,253) | 3,337,492 | 32,503,117 | 2,220,114 |
| Total Net Position | $ 32,792,399 | $ 18,347,012 | $ 5,555,860 | $ 4,976,713 | 61,671,984 | $ 2,026,305 |
| 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 | | | | | (586,500) | |
| Net Position of Business-Type Activities | | | | | $ 61,085,484 | |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# PROPRIETARY FUNDS
# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
# YEAR ENDED DECEMBER 31, 2020

| | Business-Type Activities | | | | | |
|---|---|---|---|---|---|---|
| | Major Enterprise Funds | | | | | Governmental Activities - |
| | Water Fund | Sewer Fund | Mass Transit Fund | Nonmajor Enterprise Funds | Total Enterprise Funds | Internal Service Funds |
| **OPERATING REVENUES** | | | | | | |
| Charges for Services | $ 31,575,430 | $ 6,230,719 | $ 325,875 | $ 2,323,918 | $ 40,455,942 | $ 13,796,157 |
| Payroll Deductions/Retiree Contributions | - | - | - | - | - | 2,378,961 |
| Other Revenues | 130,318 | - | 10,167 | - | 140,485 | 126,742 |
| Total Operating Revenues | 31,705,748 | 6,230,719 | 336,042 | 2,323,918 | 40,596,427 | 16,301,860 |
| **OPERATING EXPENSES** | | | | | | |
| Personnel Services | 5,006,350 | - | 603,387 | - | 5,609,737 | 699,073 |
| Contractual Services | 2,885,045 | 2,382,313 | 6,676,790 | 1,458,463 | 13,402,611 | 1,872,678 |
| Supplies | 2,747,693 | 18,744 | 530,766 | 144,372 | 3,441,575 | 937,141 |
| Other Charges | 848,292 | 21,267 | 32,648 | - | 902,207 | 11,921,919 |
| Depreciation and Amortization | 7,198,025 | 881,899 | 877,642 | 148,825 | 9,106,391 | 98,474 |
| Total Operating Expenses | 18,685,405 | 3,304,223 | 8,721,233 | 1,751,660 | 32,462,521 | 15,529,285 |
| **OPERATING INCOME (LOSS)** | 13,020,343 | 2,926,496 | (8,385,191) | 572,258 | 8,133,906 | 772,575 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Investment Income and Net Increase in Fair Value of Investments | 727,695 | 58,157 | 55 | 18,190 | 804,097 | 29,338 |
| Intergovernmental Revenue | 161,368 | 862,497 | 9,166,166 | - | 10,190,031 | - |
| Interest and Other Charges | (5,552,730) | (313,339) | (8,142) | (59,464) | (5,933,675) | (41,201) |
| Gain (Loss) on Disposal of Assets | 23,831 | - | 18,831 | - | 42,662 | 603 |
| Total Nonoperating Revenues (Expenses) | (4,639,836) | 607,315 | 9,176,910 | (41,274) | 5,103,115 | (11,260) |
| **INCOME (LOSS) BEFORE TRANSFERS** | 8,380,507 | 3,533,811 | 791,719 | 530,984 | 13,237,021 | 761,315 |
| **TRANSFERS** | | | | | | |
| Transfers In | - | - | - | 103,000 | 103,000 | - |
| Transfers Out | (2,248,633) | (489,183) | - | (70,251) | (2,808,067) | (250,000) |
| Net Transfers | (2,248,633) | (489,183) | - | 32,749 | (2,705,067) | (250,000) |
| **CHANGE IN NET POSITION** | 6,131,874 | 3,044,628 | 791,719 | 563,733 | 10,531,954 | 511,315 |
| **NET POSITION** | | | | | | |
| Beginning of Year | 26,660,525 | 15,302,384 | 4,764,141 | 4,412,980 | | 1,514,990 |
| End of Year | $ 32,792,399 | $ 18,347,012 | $ 5,555,860 | $ 4,976,713 | | $ 2,026,305 |

| | |
|---|---|
| Reconciliation to Statement of Activities: | |
| Certain amounts for the Internal Service Funds are allocated to business-type activities in the Statement of Activities | 157,635 |
| Net Business-Type Activities | $ 10,689,589 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# PROPRIETARY FUNDS
# STATEMENT OF CASH FLOWS
# YEAR ENDED DECEMBER 31, 2020

| | Business-Type Activities | | | | | |
|---|---|---|---|---|---|---|
| | Major Enterprise Funds | | | | | Governmental Activities - |
| | Water Fund | Sewer Fund | Mass Transit Fund | Nonmajor Enterprise Funds | Total Enterprise Funds | Internal Service Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
| Cash Received from Charges for Services | $ 29,787,377 | $ 6,176,742 | $ 5,587,489 | $ 2,301,151 | $ 43,852,759 | $ 16,302,051 |
| Cash Paid to Suppliers for Goods and Services | (12,669,013) | (8,611,132) | (8,048,187) | (1,573,888) | (30,902,220) | (14,553,502) |
| Cash Paid to Employees/Contract Employees | (4,837,932) | - | (697,677) | - | (5,535,609) | (646,990) |
| Net Cash Provided (Used) by Operating Activities | 12,280,432 | (2,434,390) | (3,158,375) | 727,263 | 7,414,930 | 1,101,559 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | |
| Intergovernmental Revenue | 161,368 | 862,497 | 6,358,793 | - | 7,382,658 | - |
| Cash Transfers from Other Funds | - | - | - | 103,000 | 103,000 | - |
| Cash Transfers to Other Funds | (2,248,633) | (489,183) | - | (70,251) | (2,808,067) | (250,000) |
| Net Cash Provided (Used) by Noncapital Financing Activities | (2,087,265) | 373,314 | 6,358,793 | 32,749 | 4,677,591 | (250,000) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | |
| Acquisition of Capital Assets | - | - | (4,429,161) | (132,487) | (4,561,648) | - |
| Proceeds from the Acquisition of Debt | 24,213,790 | 4,647,112 | 115,660 | - | 28,976,562 | 569,271 |
| Proceeds from the Sale of Capital Assets | 1,015,533 | 33,035 | 22,665 | - | 1,071,233 | 603 |
| Principal Payment on Debt | (31,720,271) | (813,078) | (148,865) | (159,576) | (32,841,790) | (585,660) |
| Interest Payments and Other Charges | (5,654,579) | (287,440) | (8,673) | (59,737) | (6,010,429) | (39,625) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (12,145,527) | 3,579,629 | (4,448,374) | (351,800) | (13,366,072) | (55,411) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
| Purchase of Investments | (118,843) | - | - | - | (118,843) | - |
| Proceeds from Sale of Investments | 320,514 | - | - | - | 320,514 | - |
| Investment Income | 86,301 | 58,157 | 55 | 18,190 | 162,703 | 29,338 |
| Net Cash Provided (Used) by Investing Activities | 287,972 | 58,157 | 55 | 18,190 | 364,374 | 29,338 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | (1,664,388) | 1,576,710 | (1,247,901) | 426,402 | (909,177) | 825,486 |
| Cash and Cash Equivalents - Beginning of Year | 20,492,500 | 8,684,892 | 1,488,710 | 2,849,709 | 33,515,811 | 4,641,541 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 18,828,112 | $ 10,261,602 | $ 240,809 | $ 3,276,111 | $ 32,606,634 | $ 5,467,027 |

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# PROPRIETARY FUNDS
# STATEMENT OF CASH FLOWS (CONTINUED)
# YEAR ENDED DECEMBER 31, 2020

| | Business-Type Activities | | | | | |
|---|---|---|---|---|---|---|
| | Major Enterprise Funds | | | | | Governmental Activities - |
| | Water Fund | Sewer Fund | Mass Transit Fund | Nonmajor Enterprise Funds | Total Enterprise Funds | Internal Service Funds |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | | | |
| Operating Income (Loss) | $ 13,020,343 | $ 2,926,496 | $ (8,385,191) | $ 572,258 | $ 8,133,906 | $ 772,575 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | | |
| Depreciation | 7,198,025 | 881,899 | 877,642 | 148,825 | 9,106,391 | 98,474 |
| Unrealized Gain on Investments | (69,760) | - | - | - | (69,760) | - |
| Effects of Changes in Operating Assets and Liabilities: | | | | | | |
| Receivables | (301,611) | (53,977) | 5,251,447 | (22,767) | 4,873,092 | 191 |
| Other Receivable | - | - | - | - | - | - |
| Inventories | 25,223 | - | 8,783 | - | 34,006 | 39,146 |
| Prepaid Items | - | - | (1,345) | - | (1,345) | (50,390) |
| Due from Other Funds | (1,547,000) | - | - | - | (1,547,000) | - |
| Accounts Payable | (6,317,247) | (6,121,790) | (865,421) | 15,235 | (13,289,223) | 189,480 |
| Contracts Payable | 104,041 | (67,018) | - | 13,712 | 50,735 | - |
| Compensated Absences | (25,923) | - | - | - | (25,923) | - |
| OPEB | 661,942 | - | - | - | 661,942 | 130,331 |
| Other Liabilities | 43,623 | - | (94,290) | - | (50,667) | 16,039 |
| Deferred Outflows-OPEB | (537,475) | - | - | - | (537,475) | (105,824) |
| Deferred Outflows-Pensions | 1,332,967 | - | - | - | 1,332,967 | 250,954 |
| Net Pension Liability | (2,146,896) | - | - | - | (2,146,896) | (405,240) |
| Deferred Inflows-Pensions | 853,529 | - | - | - | 853,529 | 168,451 |
| Deferred Inflows-OPEB | (13,349) | - | - | - | (13,349) | (2,628) |
| Due to Other Funds | - | - | 50,000 | - | 50,000 | - |
| Net Cash Provided (Used) by Operating Activities | $ 12,280,432 | $ (2,434,390) | $ (3,158,375) | $ 727,263 | $ 7,414,930 | $ 1,101,559 |
| **SUPPLEMENTAL DISCLOSURE OF NONCASH INFORMATION** | | | | | | |
| Noncash Transactions | $ 1,674,051 | $ 990,237 | $ 4,429,161 | $ (395,029) | $ 6,698,420 | $ - |

**NONCASH TRANSACTIONS**

Capital asset purchases in the Water Fund for which the cash has not been disbursed but rather is in accounts payable or contracts payable amounted to $79,492.

Capital asset purchases in Water Fund for the prior year which the cash had not been disbursed but rather was in accounts payable or contracts payable amounted to $1,777,367, which was reversed out in the current year.

Capital asset purchases in the Sewer Fund for which the cash has not been disbursed but rather is in accounts payable amounted to $498,353.

Capital asset purchases in the Sewer Fund for the prior year which the cash had not been disbursed but rather was in accounts payable amounted to $1,488,590, which was reversed out in the current year.

Capital asset purchases in the Mass Transit for the prior year which the cash had not been disbursed but rather was in accounts payable amounted to $4,429,161, which was reversed out in the current year.

Capital asset purchases in the Storm Water Fund for which the cash has not been disbursed but rather is in accounts payable amounted to $395,029.

*See accompanying Notes to Financial Statements.*

# CITY OF DECATUR, ILLINOIS
# PENSION TRUST FUNDS
# STATEMENT OF FIDUCIARY NET POSITION
# DECEMBER 31, 2020

## ASSETS

| | |
|---|---|
| Cash and Short-Term Investments | $ 7,738,589 |
| Accrued Interest | 378,540 |
| Investments, at Fair Value: | |
| U.S. Government Obligations | 37,071,237 |
| Mutual Funds | 111,411,917 |
| Common Stock | 34,354,936 |
| Annuities | 155,645 |
| Municipal Bonds | 2,869,645 |
| Corporate Bonds | 28,984,288 |
| Total Investments | 214,847,668 |
| Total Assets | $ 222,964,797 |

## LIABILITIES AND NET POSITION

| | |
|---|---|
| **CURRENT LIABILITIES** | |
| Accounts Payable | $ 70,505 |
| Total Current Liabilities | 70,505 |
| **NET POSITION** | |
| Net Position Restricted for Pensions | 222,894,292 |
| Total Liabilities and Net Position | $ 222,964,797 |

*See accompanying Notes to Financial Statements.*

**CITY OF DECATUR, ILLINOIS**
**PENSION TRUST FUNDS**
**STATEMENT OF CHANGES IN NET POSITION**
**YEAR ENDED DECEMBER 31, 2020**

| | |
|---|---|
| **ADDITIONS** | |
| Contributions: | |
| Employer | $ 10,887,860 |
| Plan Member | 2,096,389 |
| Miscellaneous Revenue | 2,766 |
| Total Contributions | 12,987,015 |
| Investment Earnings: | |
| Interest and Dividends | 1,846,670 |
| Net Increase in the Fair Value of Investments | 23,085,793 |
| Total Investment Income | 24,932,463 |
| Less: Investment Expense | 474,904 |
| Net Investment Income | 24,457,559 |
| Total Additions | 37,444,574 |
| **DEDUCTIONS** | |
| Benefits and Refunds | 17,312,157 |
| Administrative Expense | 163,020 |
| Total Deductions | 17,475,177 |
| **CHANGE IN NET POSITION** | 19,969,397 |
| Net Position - Beginning of Year | 202,924,895 |
| **NET POSITION - END OF YEAR** | $ 222,894,292 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Decatur, Illinois (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) applicable to governments as promulgated by the Governmental Accounting Standards Board (GASB). The more significant of these accounting policies are as follows:

### The Financial 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 definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on the primary government entity.

The City's reporting entity includes the City's governing board and all related organizations for which the City is financially accountable.

#### 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.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### The Financial Reporting Entity (Continued)

Discretely Presented Component Unit

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.

Related Organizations

The City's officials are also responsible for appointing the members of the boards of other organizations, but the City's accountability for these organizations does not extend beyond making the appointments.

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, 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.

### Basis of Presentation

The City's basic financial statements consist of City-wide statements, including a statement of net position and a statement of activities, and fund-financial statements, which provide a more detailed level of financial information. The City-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation (Continued)

City-Wide Financial Statements

The statement of net position and the statement of activities display information about the City as a whole. In the City-wide statement of net position, both the governmental and business-type activity columns are presented on a consolidated basis by column. These statements include the financial activities of the primary government, except for fiduciary activities. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the consolidated financial 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. The City-wide statement of activities reflects both the direct expenses and net cost of each function of the City's governmental activities and business-type activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function or business segment is self-financing or draws from the general revenues of the City.

Fund Financial Statements

The financial transactions of the City are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, fund equity, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Measurement Focus and Basis of Accounting

City-Wide Financial Statements

The City-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

The City has reported three categories of program revenues in the statement of activities (1) fees, fines, and charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources; they reduce the net cost of each function to be financed from the City's general revenues. For identifying the function to which a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net position to remove the "grossing-up" effect on assets and liabilities within the governmental and business-type activities columns for amounts reported in the individual funds as interfund receivables and payables. Similarly, transfers between funds have been eliminated in the statement of activities. Amounts reported in the governmental or proprietary funds as receivable from or payable to fiduciary funds have been reclassified in the statement of net position as accounts receivable or payable to external parties.

Fund Financial Statements

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. For this purpose the City considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes, income taxes, and other taxes. All other revenue items are considered to be measurable and available only when cash is received by the government. Nonexchange transactions, in which the City receives value without directly giving equal value in return, include taxes, grants, and donations. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Measurement Focus and Basis of Accounting (Continued)

Fund Financial Statements (Continued)

Unearned revenue is reported on the governmental fund balance sheet. Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Unearned revenue includes grant awards received but unearned because the fulfillment of expenditure provisions has not yet occurred.

Proprietary funds separate all activity into two categories: operating and nonoperating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Nonoperating revenues and expenses entail all other activity not included in operating revenues and expenses. Nonoperating revenues and expenses include capital and noncapital financing activities and investing activities.

Differences occur from the manner in which the governmental activities and the City-wide financial statements are prepared due to the inclusion of capital asset and long-term debt activity, as an example. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the City-wide statements and the statements for governmental funds.

The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all of the general revenues of the City which are not specifically levied or collected for other City funds, and for expenditures related to public works, public safety, and other general governmental activities of the City.

Proprietary Funds

Proprietary funds are used to account for those City activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

The City reports the following major proprietary funds:

Water Fund – This 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.

Sewer Fund – This 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.

Public Transit Fund – This fund accounts for the operation and maintenance of the City-owned public transit system.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Measurement Focus and Basis of Accounting (Continued)

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governments, or other funds. These include Pension Trust Funds. The Pension Trusts include the Firefighter Pension Fund and Police Pension Fund which account for activities as prescribed by the statutes of the state of Illinois.

In addition to the major funds mentioned above, the City uses the following fund types:

Governmental Fund Types:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds – Debt Service Funds are used to account for the City's accumulation of resources for, and the payment of, long-term debt, principal, interest, and related costs.

Capital Projects Funds – The Capital Projects Funds are used to account for the City's purchase of capital assets or construction of major capital facilities, which are not financed by other funds.

Proprietary Fund Types:

Enterprise Funds – The Enterprise Funds operations are financed similar to a private business enterprise; the intent is that the cost of the service is financed by user charges, and the activities be measured on a net income basis.

Internal Service Funds – The Internal Service Funds are used to 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.

### 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.

Investments are stated at fair value.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Cash Equivalents

For purposes of the statement of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

### Inventories and Prepaid Items

The only significant inventories are those of supplies and parts in the Water Fund, Public Transit Fund, and Fleet Maintenance Fund which are valued at cost, with cost determined on a first-in first-out basis. A perpetual inventory system is used which is adjusted annually based on a physical count. Cost is recorded at the time of purchase and is charged to the appropriate activity when consumed.

The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased in both the government-wide and fund financial statements.

### Long-Term Debt

In the City-wide financial statements and in the proprietary fund financial statements, long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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. Bond issuance costs are expensed in both the fund statements and City-wide statements.

### Capital Assets

Capital assets, which include buildings and improvements, vehicles (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.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. This year, interest of $-0- was capitalized.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Capital Assets (Continued)

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

| Category of Assets | Capitalization Threshold | Estimated Useful Life |
|---|---|---|
| Building and Other Improvements | $50,000 (Improvements) $100,000 (New) | 10 to 50 Years |
| Infrastructure – Roads | $50,000 (Improvements) $100,000 (New) | 18 to 50 Years |
| Office Furniture | $5,000 | 5 Years |
| Office Equipment | $5,000 | 4 to10 Years |
| Water Treatment Equipment | $5,000 | 15 to 20 Years |
| Automobiles | $5,000 | 2 to 7 Years |
| Trucks | $5,000 | 2 to 8 Years |
| Buses | $5,000 | 12 Years |
| Other Vehicles | $5,000 | 2 to 10 Years |
| Other Machinery and Equipment | $5,000 | 4 to 20 Years |

### Equity Classifications

Fund equity, representing the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources, is classified as follows in the City's financial statements:

Government-Wide Statements

Fund equity is classified as net position in the government-wide financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement for those assets (net of any unspent debt proceeds). Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is displayed as unrestricted.

Fund Financial Statements

The following classifications describe the categories of fund balance on the fund financial statements based on the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Equity Classifications (Continued)

Fund Financial Statements (Continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (ordinance) of the City Council. A commitment may only be rescinded by the same formal action of the City Council.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council, or through the City Council delegating this responsibility to the City Manager or the Finance Director or other official, in accordance with Council budget policies. There were no assigned fund balances as of December 31, 2020.

Unassigned – This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

### Use of Restricted Resources

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

### 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 by dividing the levy into the equalized value of each taxing unit. 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.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Property Taxes (Continued)

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, 2020 an allowance for uncollectible real property taxes equivalent to 1% of the current year's levy.

Since the 2020 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.

### Compensated Absences

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, fire, and police, may accumulate up to 240, 200, and 200 days of sick leave, respectively, to be paid upon death or retirement. The City pays no accumulated sick leave upon termination.

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.

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

The accumulated vacation, sick, and holiday time liability of employees charged to the Proprietary Fund Types is reported as an expense and as a liability of those funds as the benefits accrue to the employees.

### Interfund Transactions/Transfers

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" for the current portion of interfund loans or "advances to/from other funds" for the noncurrent portion of interfund loans. All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the City-wide financial statements as "internal balances".

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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.

### Deferred Outflows of Resources

The City reports decreases in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its statements of net position. The City has two types of deferred outflow of resources which occur related to its pension and OPEB plans. The City has deferred outflows related to pension and OPEB expense to be recognized in future periods.

### Deferred Inflows of Resources

This separate financial statement element reflects an increase in net position or fund equity that applies to a future period. The City will not recognize the related revenue until a future event occurs. The City has several types of items which occur related to revenue recognition. One occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is meant to finance the next fiscal year. Another occurs as various other receivables are recorded for which the revenue will be recorded next year, when available, in the fund statements. In addition, there are deferred inflows of resources related to the pension liability and OPEB liability and income that will be recognized in future periods related to these.

### Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Risk and Uncertainties

In 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the City, COVID-19 may continue to impact various parts of its 2021 operations and financial results. Management believes the City is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated.

## NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Appropriated Budget and Budgetary Accounting

The City follows the City Budget Policy and these procedures in establishing the budgetary data reflected in the financial statements:

1. 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.

2. 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.

3. The City fiscal year is January 1 to December 31.

4. The City Budget is legally adopted by Council Ordinance before the end of the fiscal year preceding the budget fiscal year.

5. 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.

6. 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.

7. The annual budget shall be balanced such that expenditures cannot exceed revenues plus fund cash reserves.

8. 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 schedule 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.

9. The level of budgetary control is by Fund. Therefore, expenditures cannot legally exceed appropriations beyond this level.

10. 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.

### Excess of Expenditures Over Appropriations

No major funds had an excess of actual expenditures over legally enacted budget.

## NOTE 3 DEPOSITS 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.

At year-end the carrying value of the City's deposits, including certificates of deposit, was $51,920,644 and the respective bank balances totaled $56,923,017, not including cash on hand of $6,415.

### Interest Rate Risk

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.

### Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligation. 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.

## NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

### Credit Risk (Continued)

42% of the Government's investments in U.S. Government agencies were rated Aaa by Moody's Investors Service, and ratings were not available for the remaining 58%. 34% of the government's investments in municipal bonds were rated Aaa by Moody's, 20% were rated Aa1, 6% were rated Aa2, 12% were rated Aa3, 14% were rated AA+, 12% were rated AA, and 2% were rated AA-. 2% of the government's investments in corporate bonds were rated Aaa by Moody's, 5% were rated Aa1, 4% were rated Aa2, 3% were rated Aa3, 15% were rated A1, 17% were rated A2, 19% were rated A3, 18% were rated Baa1, 14% were rated Baa2, and 3% were rated Baa3.

### Custodial Credit Risk

Custodial credit risk is the risk that a government will not be able to cover deposits if the depository financial institution fails or will not be able to recover collateral securities that are in the possession of an outside party. The City's deposit policy allows that funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement and held at an independent, third-party institution in the name of the City. As of December 31, 2020, the City's bank deposits were fully collateralized.

### Concentration of 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, 2020, the City's investments representing greater than five percent of their total fund investments was U.S. Treasury Bond ($13,380,812). At December 31, 2020, the Police Pension Fund's investments representing greater than five percent of their total fund investments was American Funds ($12,701,832), Capital World Growth ($28,330,819), Fannie Mae Pools ($6,545,792), T. Rowe Price ($16,194,284), and United States Treasury ($11,637,501). At December 31, 2020, the Firefighters' Pension Fund's investments representing greater than five percent of their total fund investments was Goldman Sachs ($5,988,003), IShares TR ($10,751,871), PIMCO ($4,847,692), T. Rowe Price ($8,860,825), and United States Treasury ($6,811,440).

## NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

**Concentration of Credit Risk (Continued)**

As of December 31, 2020, the City had the following investments:

| | | Investment Maturities (in Years) | | | |
|---|---|---|---|---|---|
| Investment Type | Fair Value | Less Than 1 | 1-5 | 6-10 | More Than 10 |
| Cash and Money Market | $ 5,525,235 | $ 5,525,235 | $ - | $ - | $ - |
| Certificates of Deposit | 174,264 | - | - | 174,264 | - |
| U.S. Government Agencies | 18,389,111 | 51,172 | 1,829,820 | 2,718,794 | 13,789,325 |
| Corporate Bonds | 28,984,288 | 918,425 | 13,338,621 | 11,921,185 | 2,806,057 |
| Municipal Bonds | 2,869,645 | - | 894,876 | 246,407 | 1,728,362 |
| U.S. Treasury Bonds | 32,062,939 | 12,316,679 | 15,479,926 | 2,270,991 | 1,995,343 |
| Annuities | 155,645 | - | - | - | 155,645 |
| Mutual Funds | 111,411,917 | 111,411,917 | - | - | - |
| Common Stock | 34,354,936 | 34,354,936 | - | - | - |
| Total | $ 233,927,980 | $ 164,578,364 | $ 31,543,243 | $ 17,331,641 | $ 20,474,732 |

The City invests in various investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect account balances and the amounts reported in the Statement of Net Position.

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. 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 (quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs such as investments and yield curves, implied volatiles, and credit spreads); Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of December 31, 2020:

Level 1 Inputs of $34,354,936 – including common stock.

Level 2 Inputs of $194,047,809 – including U.S. government agencies, U.S. treasury securities, municipal bonds, corporate bonds, mutual funds, and annuities.

Investments in The Illinois Funds

The State Treasurer maintains the Illinois Treasurer's Investment Pool (Pool) at cost and fair value through daily adjustment in the interest earnings. The State Treasurer also maintains the average duration of the Pool at less than 25 days. The Pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. The Pool maintains a Standard and Poor's AAA rating. The City's investments in the Illinois Funds are not required to be categorized because these are not securities. The relationship between the City and the investment agent is a direct contractual relationship and the investments are not supported by a transferable instrument that evidences ownership or creditorship. At December 31, 2020, the City had $64,887 in the Pool, which approximates fair value.

## NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

### Concentration of Credit Risk (Continued)

Investments in The Illinois Funds (Continued)

All funds deposited in the Pool are classified as investments even though some could be withdrawn on a day's notice. Although not subject to direct regulatory oversight, the fund is administered in accordance with the provisions of the Illinois Public Funds Investment Act, 30 ILCS 235.

At December 31, 2020, cash and cash equivalents for the Civic Center Authority are comprised of cash on hand of $1,774 and bank deposits of $536,592 (carrying value of $534,422).

Reconciliation of this footnote to the financial statements:

| | Primary Government |
|---|---|
| Carrying Amount of Bank Deposits – per Note Above | $ 51,920,644 |
| Cash on Hand – per Note Above | 6,415 |
| Investments – per Note Above (Including Illinois Funds) | 233,927,980 |
| Total | $ 285,855,039 |

| | Primary Government |
|---|---|
| Statement of Net Position | |
| Cash and Cash Equivalents | $ 60,507,857 |
| Investments | 2,760,925 |
| Statement of Fiduciary Net Position - Pension Trust Funds | |
| Cash and Short-Term Investments | 7,738,589 |
| Long-Term Investments | 214,847,668 |
| Total | $ 285,855,039 |

## NOTE 4 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables as of December 31, 2020 are summarized below:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| Nonmajor Governmental Funds | $ - | $ 3,178,816 |
| Major Enterprise Funds | | |
| Water | 3,228,816 | - |
| Mass Transit | - | 50,000 |
| Total | $ 3,228,816 | $ 3,228,816 |

Interfund receivables and payables are primarily used to record:

- Interfund loans to cover short-term cash flow needs.
- Interfund loans between funds for various programs.

## NOTE 5 TRANSFERS

The following transfers were made during the fiscal year between funds within the primary government:

| | Transfers In | Transfers Out |
|---|---|---|
| Major Governmental Funds | | |
| General | $ 1,753,209 | $ 1,755,427 |
| Nonmajor Governmental Funds | 2,983,279 | 25,994 |
| Major Enterprise Funds | | |
| Water | - | 2,248,633 |
| Sewer | - | 489,183 |
| Nonmajor Enterprise Funds | 103,000 | 70,251 |
| Internal Service Funds | - | 250,000 |
| Total | $ 4,839,488 | $ 4,839,488 |

The transfers represent both routine and nonroutine items. Generally, routine transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund or other funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

### Primary Government

| | Balance December 31, 2019 | Increases | Decreases | Balance December 31, 2020 |
|---|---|---|---|---|
| Governmental Activities * | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Land | $ 9,254,426 | $ 1,267,344 | $ 7,500 | $ 10,514,270 |
| Construction in Progress | 7,225,019 | 3,506,115 | 3,122,171 | 7,608,963 |
| Subtotal | 16,479,445 | 4,773,459 | 3,129,671 | 18,123,233 |
| Capital Assets Being Depreciated | | | | |
| Infrastructure | 133,788,494 | 3,129,629 | - | 136,918,123 |
| Buildings and Improvements | 45,403,079 | 4,104,201 | 83,463 | 49,423,817 |
| Vehicles | 14,103,052 | 157,778 | 125,452 | 14,135,378 |
| Office Equipment | 4,769,500 | 260,282 | - | 5,029,782 |
| Other Equipment | 10,869,105 | 928,827 | - | 11,797,932 |
| Subtotal | 208,933,230 | 8,580,717 | 208,915 | 217,305,032 |
| Less Accumulated Depreciation for: | | | | |
| Infrastructure | (77,772,581) | (3,722,564) | - | (81,495,145) |
| Buildings and Improvements | (26,039,891) | (1,357,592) | (89,914) | (27,307,569) |
| Vehicles | (11,608,953) | (607,545) | (54,794) | (12,161,704) |
| Office Equipment | (3,060,941) | (364,664) | - | (3,425,605) |
| Other Equipment | (8,836,305) | (965,372) | - | (9,801,677) |
| Total Accumulated Depreciation | (127,318,671) | (7,017,737) | (144,708) | (134,191,700) |
| Total Capital Assets Being Depreciated, Net | 81,614,559 | 1,562,980 | 64,207 | 83,113,332 |
| Total Governmental Activities Capital Assets, Net | $ 98,094,004 | $ 6,336,439 | $ 3,193,878 | $ 101,236,565 |

*Includes internal service funds

| | | | | |
|---|---|---|---|---|
| Business-Type Activities | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Land | $ 4,450,066 | $ - | $ - | $ 4,450,066 |
| Construction in Progress | 5,724,343 | 3,514,701 | 3,471,771 | 5,767,273 |
| Subtotal | 10,174,409 | 3,514,701 | 3,471,771 | 10,217,339 |
| Capital Assets Being Depreciated | | | | |
| Infrastructure | 61,385,331 | 10,266,311 | - | 71,651,642 |
| Buildings and Improvements | 186,268,117 | 230,764 | - | 186,498,881 |
| Vehicles | 13,172,891 | 1,246,161 | 2,745,724 | 11,673,328 |
| Office Equipment | 119,980 | - | - | 119,980 |
| Other Equipment | 18,862,740 | 106,411 | 93,393 | 18,875,758 |
| Subtotal | 279,809,059 | 11,849,647 | 2,839,117 | 288,819,589 |
| Less Accumulated Depreciation for: | | | | |
| Infrastructure | (20,735,382) | (1,736,020) | - | (22,471,402) |
| Buildings and Improvements | (86,506,143) | (5,313,902) | - | (91,820,045) |
| Vehicles | (7,505,595) | (907,670) | (2,741,863) | (5,671,402) |
| Office Equipment | (114,958) | (5,555) | - | (120,513) |
| Other Equipment | (6,196,819) | (1,143,244) | (130,138) | (7,209,925) |
| Total Accumulated Depreciation | (121,058,897) | (9,106,391) | (2,872,001) | (127,293,287) |
| Total Capital Assets Being Depreciated, Net | 158,750,162 | 2,743,256 | (32,884) | 161,526,302 |
| Total Business-Type Activities Capital Assets, Net | $ 168,924,571 | $ 6,257,957 | $ 3,438,887 | $ 171,743,641 |

## NOTE 6 CAPITAL ASSETS (CONTINUED)

### Primary Government (Continued)

Depreciation expense of $6,919,263 and $9,106,391 was charged to the governmental and business-type activities functional expense categories, respectively, as follows:

| Governmental Activities | Depreciation | Business-Type Activities | Depreciation |
|---|---|---|---|
| General Government | $ 1,799,009 | Water | $ 7,198,025 |
| Public Safety | 1,107,082 | Mass Transit | 877,642 |
| Public Works | 3,459,632 | Fiber Optics | 44,471 |
| Culture and Recreation | 553,539 | Sewer | 881,899 |
| Internal Service | 98,475 | Storm Water | 104,354 |
| Total | $ 7,017,737 | Total | $ 9,106,391 |

### Discretely Presented Component Unit

Activity for the Civic Center Authority for the year ended December 31, 2020 was as follows:

| | Balance December 31, 2019 | Additions | Deletions | Balance December 31, 2020 |
|---|---|---|---|---|
| Capital Assets Not Being Depreciated | | | | |
| Land | $ 3,130,762 | $ - | $ - | $ 3,130,762 |
| Total Capital Assets Being Not Depreciated | 3,130,762 | - | - | 3,130,762 |
| Capital Assets Being Depreciated | | | | |
| Buildings and Equipment | 14,477,013 | 79,618 | 167,518 | 14,389,113 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Equipment | (11,391,874) | (349,714) | (90,638) | (11,650,950) |
| Total Capital Assets Being Depreciated, Net | 3,085,139 | (270,096) | 76,880 | 2,738,163 |
| Civic Center Capital Assets, Net | $ 6,215,901 | $ (270,096) | $ 76,880 | $ 5,868,925 |

## NOTE 7 RECEIVABLES

The following is a summary of other taxes, due from other governments, accounts, notes, and other receivables by fund type at December 31, 2020, less the allowance for uncollectible accounts. Any other uncollectible amounts are not believed to be material.

### Governmental Activities

| | General | Special Revenue | Debt Service | Capital Projects | Internal Services | Total Statement of Net Position |
|---|---|---|---|---|---|---|
| Other Taxes | | | | | | |
| Hotel and Motel Tax | $ 38,851 | $ - | $ - | $ - | $ - | $ 38,851 |
| Food and Beverage Tax | 269,103 | 3,346 | - | - | - | 272,449 |
| Cable TV Tax | 132,016 | - | - | - | - | 132,016 |
| Utility Tax | 795,644 | - | - | - | - | 795,644 |
| Motor Fuel Tax | - | 137,970 | - | - | - | 137,970 |
| State Route Maintenance | 64,235 | 26,750 | - | - | - | 90,985 |
| State Income Tax | 807,108 | - | - | - | - | 807,108 |
| State Replacement Tax | 184,199 | 54,401 | - | - | - | 238,600 |
| Total Other Taxes | $ 2,291,156 | $ 222,467 | $ - | $ - | $ - | $ 2,513,623 |
| Due from Other Governments | | | | | | |
| Grants | $ 38,789 | $ 5,499,563 | $ - | $ - | $ - | $ 5,538,352 |
| Allotments | - | 252,696 | - | - | - | 252,696 |
| Total Due from Other Governments | $ 38,789 | $ 5,752,259 | $ - | $ - | $ - | $ 5,791,048 |
| Accounts Receivable | | | | | | |
| General Billings | $ 103,781 | $ 141,303 | $ - | $ 1,054 | $ 1,094 | $ 247,232 |
| Outstanding Parking Tickets | 567,562 | - | - | - | - | 567,562 |
| Allowance for Uncollectible Portion | (285,392) | - | - | - | - | (285,392) |
| Total Accounts Receivable | $ 385,951 | $ 141,303 | $ - | $ 1,054 | $ 1,094 | $ 529,402 |
| Notes Receivable | | | | | | |
| Installment Notes | $ - | $ 214,368 | $ - | $ - | $ - | $ 214,368 |
| Home Program Loans | - | 202,197 | - | - | - | 202,197 |
| Allowance for Uncollectible Notes | - | (95,140) | - | - | - | (95,140) |
| Total Notes Receivable | $ - | $ 321,425 | $ - | $ - | $ - | $ 321,425 |
| Other | | | | | | |
| Investment Income | $ 14,262 | $ - | $ 432 | $ 7,369 | $ - | $ 22,063 |

Notes receivable include loans made through the DCDF, Inc. housing rehabilitation program under the terms of mortgage-secured installment notes with interest rates ranging from zero to 6%. The term of the notes is not to exceed twenty years. Notes are classified as either installment or deferred. Deferred notes have repayment terms beginning sometime in the future.

## NOTE 7 RECEIVABLES (CONTINUED)

### Business-Type Activities

| | Enterprise |
|---|---|
| Accounts Receivable | |
| Water Billings | $ 2,753,841 |
| Watermain Tapping | 7,163 |
| Sanitary District | 441,499 |
| Grants | 77,714 |
| Recycling Fees | 66,576 |
| Fiber Optics | 450 |
| Sewer Billings | 367,870 |
| Storm Water | 87,467 |
| Total Accounts Receivable | $ 3,802,580 |

## NOTE 8 LONG-TERM DEBT

The following is a summary of changes to the City's long-term debt for the year:

| Governmental Activities * | Obligations Outstanding at December 31, 2019 | Debt Additions | Debt Retirement | Obligations Outstanding at December 31, 2020 | Due Within One Year |
|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | |
| Series of 2010A | $ 520,000 | $ - | $ 520,000 | $ - | $ - |
| Series of 2010B | 6,839,280 | - | 6,839,280 | - | - |
| Series of 2010C | 1,215,000 | - | 225,000 | 990,000 | 235,000 |
| Series of 2012 | 4,215,000 | - | 655,000 | 3,560,000 | 670,000 |
| Series of 2018 | 9,600,000 | - | 325,000 | 9,275,000 | 335,000 |
| Series of 2019 | 6,605,000 | - | 105,000 | 6,500,000 | 655,000 |
| Series of 2019B | 2,300,000 | - | 200,000 | 2,100,000 | 200,000 |
| Series of 2020 | - | 6,390,000 | - | 6,390,000 | 635,000 |
| (Less) Plus Deferred Amounts for: | | | | | |
| Issuance Premiums | 1,184,838 | - | 86,102 | 1,098,736 | 86,099 |
| Total General Obligation Bonds | 32,479,118 | 6,390,000 | 8,955,382 | 29,913,736 | 2,816,099 |
| Notes Payable (Direct Borrowings): | | | | | |
| 2013 Regions Note | 748,401 | - | 748,401 | - | - |
| 2014 Soy Capital Bank | 352,132 | - | 118,586 | 233,546 | 121,964 |
| 2015 Busey Fire Note | 197,148 | - | 64,228 | 132,920 | 65,705 |
| 2016 Busey Street Note | 4,285,712 | - | 1,071,430 | 3,214,282 | 1,071,429 |
| 2017 Busey Public Works | 102,949 | - | 36,380 | 66,569 | 37,577 |
| 2019 Busey Police Note | 197,548 | - | 130,715 | 66,833 | 66,833 |
| HUD Section 108, 2019-A | 615,000 | - | 200,000 | 415,000 | 205,000 |
| 2020 Regions Note | - | 747,550 | 20,671 | 726,879 | - |
| Total Notes Payable | 6,498,890 | 747,550 | 2,390,411 | 4,856,029 | 1,568,508 |
| Compensated Absences | 6,770,421 | 1,953,097 | 2,381,024 | 6,342,494 | 3,012,685 |
| Capital Leases | 678,226 | - | 185,993 | 492,233 | 208,750 |
| Total Governmental Activities | $ 46,426,655 | $ 9,090,647 | $ 13,912,810 | $ 41,604,492 | $ 7,606,042 |

*Includes internal service funds

## NOTE 8 LONG-TERM DEBT (CONTINUED)

| | Obligations Outstanding at December 31, 2019 | Debt Additions | Debt Retirement | Obligations Outstanding December 31, 2020 | Due Within One Year |
|---|---|---|---|---|---|
| Business-Type Activities | | | | | |
| General Obligation Bonds: | | | | | |
| Series of 2010B | $ 12,480,720 | $ - | $ 12,480,720 | $ - | $ - |
| Series of 2013 | 9,515,000 | - | 1,390,000 | 8,125,000 | 1,465,000 |
| Series of 2014 | 19,825,000 | - | 955,000 | 18,870,000 | 995,000 |
| Series of 2015 | 19,995,000 | - | 900,000 | 19,095,000 | 935,000 |
| Series of 2016 | 20,420,000 | - | 815,000 | 19,605,000 | 850,000 |
| Series of 2017 | 4,450,000 | - | 950,000 | 3,500,000 | 995,000 |
| Series of 2018 | 15,425,000 | - | 520,000 | 14,905,000 | 540,000 |
| Series of 2020 | - | 11,660,000 | - | 11,660,000 | 1,040,000 |
| (Less) Plus Deferred Amounts for: | | | | | |
| Issuance Premiums | 6,473,275 | - | 614,395 | 5,858,880 | 533,979 |
| Total General Obligation Bonds | 108,583,995 | 11,660,000 | 18,625,115 | 101,618,880 | 7,353,979 |
| Notes Payable (Direct Borrowings): | | | | | |
| 2001 IEPA Loan | 1,048,245 | - | 457,201 | 591,044 | 470,581 |
| IEPA Water Loan | 4,340,167 | - | 361,680 | 3,978,487 | 361,681 |
| 2013 IEPA Sewer Loan | 5,962,286 | - | 346,287 | 5,615,999 | 353,002 |
| 2013 Regions Note | 12,659,327 | - | 12,659,327 | - | - |
| 2014 IEPA Loan | 1,810,068 | - | 97,073 | 1,712,995 | 99,019 |
| 2014 Soy Capital Bank | 88,714 | - | 29,876 | 58,838 | 30,737 |
| 2016 IEPA Sewer Loan | 8,000,706 | - | 369,719 | 7,630,987 | 376,217 |
| 2017 IEPA Storm Sewer Loan | 3,453,230 | - | 159,576 | 3,293,654 | 162,381 |
| 2019 IEPA Loan Sewer Project | - | 5,533,784 | 886,672 | 4,647,112 | 180,776 |
| 2020 Regions Note | - | 12,669,450 | 350,330 | 12,319,120 | 1,296,521 |
| Total Notes Payable | 37,362,743 | 18,203,234 | 15,717,741 | 39,848,236 | 3,330,915 |
| Compensated Absences | 579,338 | 250,198 | 275,186 | 554,350 | 263,316 |
| Total Business-Type Activities | $ 146,526,076 | $ 30,113,432 | $ 34,618,042 | $ 142,021,466 | $ 10,948,210 |

See Note 17 for more detail of the capital lease obligations.

Net pension liability and other post-employment benefit liability changes are disclosed in separate footnotes.

Long-term bond and note obligations (all direct borrowings) outstanding at December 31, 2020 are comprised of the following:

### General Obligation Bonds

General Obligation Bonds, Series 2010A

$8,715,000 2010 General Obligation Bonds dated November 3, 2010 due December 15, 2030; interest of 3.50% to 6.30% (principal and interest to be serviced by annual tax levy) to refund Series 2005, 2005A, and 2008A general obligation notes which were used for various capital projects. Remaining funds were used to finance capital improvements in the City. This bond was partially refunded through the issuance of the Series 2019 general obligation bond and paid off in full in 2020.

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2010B

$28,270,000 2010 General Obligation Bonds dated November 3, 2010 due December 15, 2030; interest of 1.50% to 7.00% (principal and interest to be serviced by annual tax levy) to finance capital improvements in the City. This bond was refunded through the issuance of the Series 2020 general obligation bond and paid off in full.

General Obligation Bonds, Series 2010C

$2,800,000 2010 General Obligation Bonds dated November 3, 2010 due December 15, 2024; interest of 2.00% to 4.00% (principal and interest to be serviced by annual tax levy) to finance capital improvements in the City.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 235,000 | $ 39,600 | $ 274,600 |
| 2022 | 240,000 | 30,200 | 270,200 |
| 2023 | 250,000 | 20,600 | 270,600 |
| 2024 | 265,000 | 10,600 | 275,600 |
| Total | $ 990,000 | $ 101,000 | $ 1,091,000 |

General Obligation Bonds, Series 2012

$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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 670,000 | $ 76,744 | $ 746,744 |
| 2022 | 695,000 | 61,806 | 756,806 |
| 2023 | 710,000 | 45,556 | 755,556 |
| 2024 | 730,000 | 28,000 | 758,000 |
| 2025 | 755,000 | 9,438 | 764,438 |
| Total | $ 3,560,000 | $ 221,544 | $ 3,781,544 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2013

$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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 1,465,000 | $ 362,425 | $ 1,827,425 |
| 2022 | 1,540,000 | 290,000 | 1,830,000 |
| 2023 | 1,625,000 | 210,875 | 1,835,875 |
| 2024 | 1,705,000 | 129,875 | 1,834,875 |
| 2025 | 1,790,000 | 44,750 | 1,834,750 |
| Total | $ 8,125,000 | $ 1,037,925 | $ 9,162,925 |

General Obligation Bonds, Series 2014

$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 (6) year $90.4m project to dredge Lake Decatur basins 1-4.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 995,000 | $ 858,337 | $ 1,853,337 |
| 2022 | 1,035,000 | 817,738 | 1,852,738 |
| 2023 | 1,075,000 | 770,163 | 1,845,163 |
| 2024 | 1,130,000 | 715,038 | 1,845,038 |
| 2025 | 1,185,000 | 657,163 | 1,842,163 |
| 2026-2030 | 6,805,000 | 2,408,706 | 9,213,706 |
| 2031-2034 | 6,645,000 | 684,875 | 7,329,875 |
| Total | $ 18,870,000 | $ 6,912,020 | $ 25,782,020 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2015

$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 (6) year $90.4m project to dredge Lake Decatur basins 1-4.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 935,000 | $ 802,675 | $ 1,737,675 |
| 2022 | 970,000 | 769,425 | 1,739,425 |
| 2023 | 995,000 | 739,950 | 1,734,950 |
| 2024 | 1,030,000 | 709,575 | 1,739,575 |
| 2025 | 1,070,000 | 667,375 | 1,737,375 |
| 2026-2030 | 6,235,000 | 2,454,750 | 8,689,750 |
| 2031-2035 | 7,860,000 | 827,138 | 8,687,138 |
| Total | $ 19,095,000 | $ 6,970,888 | $ 26,065,888 |

General Obligation Bonds, Series 2016

$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 (6) year project to dredge Lake Decatur basins 1-4.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 850,000 | $ 869,507 | $ 1,719,507 |
| 2022 | 890,000 | 826,006 | 1,716,006 |
| 2023 | 935,000 | 780,381 | 1,715,381 |
| 2024 | 985,000 | 732,381 | 1,717,381 |
| 2025 | 1,030,000 | 682,006 | 1,712,006 |
| 2026-2030 | 5,970,000 | 2,611,572 | 8,581,572 |
| 2031-2035 | 7,270,000 | 1,265,319 | 8,535,319 |
| 2036 | 1,675,000 | 33,500 | 1,708,500 |
| Total | $ 19,605,000 | $ 7,800,672 | $ 27,405,672 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2017

$6,275,000 Series 2017 General Obligation Bonds dated December 21, 2017 due December 15, 2024; interest of 3.00% to 4.00% (principal and interest to be serviced by annual tax levy) to refund Series 2008 general obligation bonds which refinanced certain outstanding indebtedness that financed capital improvements in the City.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 995,000 | $ 140,000 | $ 1,135,000 |
| 2022 | 1,045,000 | 100,200 | 1,145,200 |
| 2023 | 1,095,000 | 58,400 | 1,153,400 |
| 2024 | 365,000 | 14,600 | 379,600 |
| Total | $ 3,500,000 | $ 313,200 | $ 3,813,200 |

General Obligation Bonds, Series 2018

$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 (6) 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). As of December 31, 2020, approximately $5,924,194 of the proceeds remains unexpended.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 875,000 | $ 1,173,700 | $ 2,048,700 |
| 2022 | 905,000 | 1,138,100 | 2,043,100 |
| 2023 | 945,000 | 1,096,375 | 2,041,375 |
| 2024 | 1,000,000 | 1,047,750 | 2,047,750 |
| 2025 | 1,045,000 | 996,625 | 2,041,625 |
| 2026-2030 | 6,055,000 | 4,124,125 | 10,179,125 |
| 2031-2035 | 7,730,000 | 2,410,500 | 10,140,500 |
| 2036-2038 | 5,625,000 | 430,875 | 6,055,875 |
| Total | $ 24,180,000 | $ 12,418,050 | $ 36,598,050 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2019

$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 2010A general obligation bonds which refinanced certain outstanding indebtedness that financed capital improvements in the City.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 655,000 | $ 169,033 | $ 824,033 |
| 2022 | 675,000 | 153,968 | 828,968 |
| 2023 | 900,000 | 138,274 | 1,038,274 |
| 2024 | 915,000 | 116,629 | 1,031,629 |
| 2025 | 670,000 | 93,709 | 763,709 |
| 2026-2030 | 2,685,000 | 209,411 | 2,894,411 |
| Total | $ 6,500,000 | $ 881,024 | $ 7,381,024 |

General Obligation Bonds, Series 2019B

$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. As of December 31, 2020, approximately $98,684 of the proceeds remains unexpended. This was a direct placement and there are no default measures.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 200,000 | $ 48,510 | $ 248,510 |
| 2022 | 200,000 | 43,890 | 243,890 |
| 2023 | 200,000 | 39,270 | 239,270 |
| 2024 | 200,000 | 34,650 | 234,650 |
| 2025 | 115,000 | 30,030 | 145,030 |
| 2026-2030 | 630,000 | 108,339 | 738,339 |
| 2031-2034 | 555,000 | 32,456 | 587,456 |
| Total | $ 2,100,000 | $ 337,145 | $ 2,437,145 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### General Obligation Bonds (Continued)

General Obligation Bonds, Series 2020

$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 2010B. This was a direct placement and there are no default measures. The present value of the economic benefit of this refunding was $1,754,672.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 1,675,000 | $ 379,050 | $ 2,054,050 |
| 2022 | 1,770,000 | 343,875 | 2,113,875 |
| 2023 | 1,850,000 | 306,705 | 2,156,705 |
| 2024 | 1,935,000 | 267,855 | 2,202,855 |
| 2025 | 1,720,000 | 227,220 | 1,947,220 |
| 2026-2030 | 9,100,000 | 580,545 | 9,680,545 |
| Total | $ 18,050,000 | $ 2,105,250 | $ 20,155,250 |

### Notes Payable (all direct borrowings)

Illinois Environmental Protection Agency 2001 Loan

$7,172,169 loan with the Illinois Environmental Protection Agency (IEPA) to finance the costs relating to the construction of the Nitrate Removal facility. The term of the loan is for 20 years with an annual fixed loan rate of 2.905%. The semi-annual repayment dates for both principal and interest are June 1 and December 1.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 470,581 | $ 13,777 | $ 484,358 |
| 2022 | 120,463 | 1,751 | 122,214 |
| Total | $ 591,044 | $ 15,528 | $ 606,572 |

Illinois Environmental Protection Agency Water Loan

$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.

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 361,681 | $ - | $ 361,681 |
| 2022 | 361,681 | - | 361,681 |
| 2023 | 361,681 | - | 361,681 |
| 2024 | 361,681 | - | 361,681 |
| 2025 | 361,681 | - | 361,681 |
| 2026-2030 | 1,808,403 | - | 1,808,403 |
| 2031 | 361,679 | - | 361,679 |
| Total | $ 3,978,487 | $ - | $ 3,978,487 |

Illinois Environmental Protection Agency Sewer Loan - 2013

$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.

Illinois Environmental Protection Agency Sewer Loan – 2013

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 353,002 | $ 106,694 | $ 459,696 |
| 2022 | 359,848 | 99,848 | 459,696 |
| 2023 | 366,826 | 92,869 | 459,695 |
| 2024 | 373,940 | 85,755 | 459,695 |
| 2025 | 381,192 | 78,504 | 459,696 |
| 2026-2030 | 2,019,757 | 278,721 | 2,298,478 |
| 2031-2034 | 1,761,434 | 77,347 | 1,838,781 |
| Total | $ 5,615,999 | $ 819,738 | $ 6,435,737 |

Regions Capital Advantage Promissory Note Series 2013

$17,212,394 loan with Regions Capital Advantage, Inc., dated August 15, 2013, to finance the investment in certain energy and cost saving initiatives under a Johnson Controls, Inc., guaranteed energy savings contract. The term of the loan is 15 years with a fixed interest rate of 3.47% and includes a final principal balloon payment of $2,468,710. Quarterly repayment dates for principal and interest are February 15, May 15, August 15, and November 15. Debt was refunded with new note in 2020.

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

Illinois Environmental Protection Agency Sewer Loan - 2014

$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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 99,019 | $ 33,683 | $ 132,702 |
| 2022 | 101,005 | 31,697 | 132,702 |
| 2023 | 103,030 | 29,672 | 132,702 |
| 2024 | 105,095 | 27,607 | 132,702 |
| 2025 | 107,202 | 25,500 | 132,702 |
| 2026-2030 | 569,128 | 94,383 | 663,511 |
| 2031-2035 | 628,516 | 34,995 | 663,511 |
| Total | $ 1,712,995 | $ 277,537 | $ 1,990,532 |

Soy Capital Bank & Trust - 2014

$1,000,000 loan with Soy Capital Bank & Trust dated September 30, 2014, to finance the costs related to the acquisition of public works radio communications system. The term of the loan is 7 years at a fixed interest rate of 2.8%. The annual repayment dates are January 5.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 152,692 | $ 8,308 | $ 161,000 |
| 2022 | 139,692 | 3,432 | 143,124 |
| Total | $ 292,384 | $ 11,740 | $ 304,124 |

Busey Bank Fire Apparatus Pierce Impel Pumper 2015 Loan

$439,940 loan with Busey Bank dated May 4, 2015, to finance the costs related to the acquisition of Fire Apparatus Pierce Impel Pumper. The term of the loan is for 7 years with a fixed interest rate of 2.3%. The annual repayment dates are May 4.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 65,705 | $ 3,057 | $ 68,762 |
| 2022 | 67,215 | 1,547 | 68,762 |
| Total | $ 132,920 | $ 4,604 | $ 137,524 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

Busey Bank Local Road and Street Resurfacing - 2016

The City authorized the issuance of a loan with Busey Bank for a maximum of $7,500,000 to finance the costs related to resurfacing of local roads and streets within the City on August 18, 2016. The City has drawn down $7,232,692 as of December 31, 2020. The term of the loan is 7 years for a fixed interest rate of 2.85% with semi-annual principal and interest payments due February 15 and August 15 in the amount of $535,714, with a fixed interest rate of 2.85%. In the event of default, any remaining lender obligations terminate, and at the option of the lender, all outstanding debt is due.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 1,071,429 | $ 85,203 | $ 1,156,632 |
| 2022 | 1,071,429 | 54,243 | 1,125,672 |
| 2023 | 1,071,424 | 23,286 | 1,094,710 |
| Total | $ 3,214,282 | $ 162,732 | $ 3,377,014 |

Illinois Environmental Protection Agency Sewer Loan - 2016

$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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 376,217 | $ 131,903 | $ 508,120 |
| 2022 | 382,830 | 125,291 | 508,121 |
| 2023 | 389,558 | 118,562 | 508,120 |
| 2024 | 396,406 | 111,715 | 508,121 |
| 2025 | 403,373 | 104,748 | 508,121 |
| 2026-2030 | 2,125,739 | 414,864 | 2,540,603 |
| 2031-2035 | 2,319,239 | 221,364 | 2,540,603 |
| 2036-2038 | 1,237,625 | 32,676 | 1,270,301 |
| Total | $ 7,630,987 | $ 1,261,123 | $ 8,892,110 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

Busey Bank Public Works Heavy Equipment - 2017

$180,624 loan with Busey Bank dated August 18, 2017, to finance the costs related to acquisition of Public Works Heavy Equipment. The term of the loan is 5 years at a fixed interest rate of 3.25% with quarterly principal and interest payments due February 18, May 18, August 18, and November 18 of each year with a maturity date of August 18, 2022.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 37,577 | $ 1,709 | $ 39,286 |
| 2022 | 28,992 | 472 | 29,464 |
| Total | $ 66,569 | $ 2,181 | $ 68,750 |

Illinois Environmental Protection Agency Storm Sewer Loan - 2017

$4,012,487 loan with the Illinois Environmental Protection Agency (IEPA) to finance the costs related to the rehabilitation and separation of certain storm sewer infrastructure Sewer construction remains in process. The City has drawn down $3,545,302 as of December 31, 2020. 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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 162,381 | $ 56,932 | $ 219,313 |
| 2022 | 165,235 | 54,078 | 219,313 |
| 2023 | 168,140 | 51,173 | 219,313 |
| 2024 | 171,095 | 48,218 | 219,313 |
| 2025 | 174,102 | 45,211 | 219,313 |
| 2025-2029 | 917,502 | 179,062 | 1,096,564 |
| 2030-2034 | 1,001,020 | 95,544 | 1,096,564 |
| 2035-2036 | 534,179 | 14,104 | 548,283 |
| Total | $ 3,293,654 | $ 544,322 | $ 3,837,976 |

Busey Bank Police Interceptor Vehicles - 2019

$261,460 loan with Busey Bank dated April 17, 2019, to finance the costs related to the acquisition of Police Patrol Vehicles. The term of the loan is 2 years at a fixed interest rate of 1.50% with quarterly principal and interest payments due at January 15, April 15, July 15, and October 15 of each year with a maturity date of April 15, 2021.

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

Busey Bank Police Interceptor Vehicles – 2019 (Continued)

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 66,833 | $ 750 | $ 67,583 |
| Total | $ 66,833 | $ 750 | $ 67,583 |

U.S. Department of Housing and Urban Development Series 2019 Certificates

$810,000 Contract for Loan Guarantee Assistance under Section 108 of the Housing and Community Development Act of 1974 (Note B-95-MC-17-0008-A) due August 1, 2022; interest of 1.74% to 2.56%.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 205,000 | $ 10,617 | $ 215,617 |
| 2022 | 210,000 | 5,349 | 215,349 |
| Total | $ 415,000 | $ 15,966 | $ 430,966 |

Illinois Environmental Protection Agency McKinley Sewer Loan – 2019

$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.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 180,776 | $ 86,956 | $ 267,732 |
| 2022 | 195,360 | 88,355 | 283,715 |
| 2023 | 199,287 | 84,428 | 283,715 |
| 2024 | 203,293 | 80,422 | 283,715 |
| 2025 | 207,379 | 76,336 | 283,715 |
| 2026-2030 | 1,101,120 | 317,455 | 1,418,575 |
| 2031-2035 | 1,216,322 | 202,254 | 1,418,576 |
| 2036-2040 | 1,343,575 | 74,999 | 1,418,574 |
| Total | $ 4,647,112 | $ 1,011,205 | $ 5,658,317 |

## NOTE 8 LONG-TERM DEBT (CONTINUED)

### Notes Payable (Continued)

Regions Capital Advantage Promissory Note 2020

$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 8 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. There are no default measures in the agreement. This resulted in a net present value savings on the refunded note of $516,288.

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 1,373,000 | $ 247,767 | $ 1,620,767 |
| 2022 | 1,441,000 | 220,623 | 1,661,623 |
| 2023 | 1,516,000 | 192,182 | 1,708,182 |
| 2024 | 1,587,000 | 162,279 | 1,749,279 |
| 2025 | 1,661,000 | 130,962 | 1,791,962 |
| 2026-2028 | 5,467,999 | 189,959 | 5,657,958 |
| Total | $ 13,045,999 | $ 1,143,772 | $ 14,189,771 |

The City's outstanding notes from direct placements related to the IEPA contain a provision that in an event of default, failure to take appropriate action shall cause the IEPA to pursue the collection of the amounts past due, the loan balance and the costs thereby incurred through either the Illinois State Collection Act of 1986 (30 ILCS 210) or by any other reasonable means as may be provided by law.

### Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned compensated absences for unused vacation time, sick time and holiday time which will be paid to employees upon separation from City service. In Governmental Fund Types, the cost of these benefits is recognized when payments are made to employees. Enterprise Fund Types accrue vacation time benefits in the period in which they are earned. A liability representing the City's commitment to fund such costs from future operations has been recorded in the Statement of Net Position in the amount of $6,342,493 for Governmental Activities and $554,350 for Business Activities. The Governmental Activities costs are substantially paid through the General Fund and the Library Fund.

### Conduit Debt

The City, through its participation in an intergovernmental agreement with several Illinois municipalities, has issued Collateralized Single Family Mortgage Revenue Bonds to provide financial assistance to low and moderate income residents for the purchase of single family residences. The bonds are secured by property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired property transfers to the resident. Therefore, none of the participating municipalities are obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying financial statements. The original amount of the issuance was $250,000,000.

## NOTE 8 LONG-TERM DEBT (CONTINUED)

**Conduit Debt (Continued)**

In 1996, the City issued City of Decatur, Macon County, Illinois Hospital Facility Revenue Bonds, Series 2010A, B, C, and D on behalf of Decatur Memorial Hospital. The proceeds were used by Decatur Memorial Hospital to finance certain facility improvements. Subsequent refunding of the original debt issue occurred in 2010, 2012 and 2014. The original amount of the debt issue was $30,500,000. The maturity date of the Bonds is December 22, 2020. The Bonds are limited obligations of the City, payable solely from payments made by Decatur Memorial Hospital under its Direct Note Obligations, payments from the Decatur Memorial Hospital under a Loan Agreement and certain other monies held by a trustee under a trust indenture for holders of the Bonds. The Bonds do not pledge the full faith and credit of the City and the issuance of the Bonds does not directly, indirectly, or contingently obligate the City to levy any form of taxation for the payment of the Bonds or to make any appropriation for their payment. Outstanding principal on the Bonds as of December 31, 2020 is $-0-.

## NOTE 9 PENSION PLANS

The City contributes to three defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighter's Pension Plan, which is also a single-employer pension plan. None of the pension plans issue a separate report except for IMRF.

**IMRF**

Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP), which is the only plan the City participates in. IMRF also offers the Sheriff's Law Enforcement Personnel (SLEP) plan for sheriffs, deputy sheriffs, and selected police chiefs, as well as Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

## NOTE 9 PENSION PLANS (CONTINUED)

### IMRF (Continued)

Benefits Provided (Continued)

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

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

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

| | |
|---|---|
| Retirees and Beneficiaries Currently Receiving Benefits | 396 |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 123 |
| Active Plan Members | 223 |
| Total | 742 |

Contributions

As set by statute, the City's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City annual contribution rate for calendar year 2019 was 9.97% and for 2020 was 10.97%. For the fiscal year ended December 31, 2020, the City contributed $1,440,124 to the plan.

## NOTE 9 PENSION PLANS (CONTINUED)

### IMRF (Continued)

Contributions (Continued)

The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

- The IMRF-specific rates for **Mortality** (for nondisabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For **Nondisabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

## NOTE 9 PENSION PLANS (CONTINUED)

### IMRF (Continued)

Actuarial Assumptions (Continued)

- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|---|---|---|
| Domestic Equity | 37% | 5.75% |
| International Equity | 18 | 6.50% |
| Fixed Income | 28 | 3.25% |
| Real Estate | 9 | 5.20% |
| Alternative Investments | 7 | 3.60 - 7.60% |
| Cash Equivalents | 1 | 1.85% |
| Total | 100% | |

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

3. For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

## NOTE 9 PENSION PLANS (CONTINUED)

### IMRF (Continued)

Changes in the Net Pension Liability

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|---|---|---|---|
| Balances at December 31, 2019 | $ 109,251,575 | $ 94,402,465 | $ 14,849,110 |
| Changes for the Year: | | | |
| Service Cost | 1,250,712 | - | 1,250,712 |
| Interest on the Total Pension Liability | 7,720,891 | - | 7,720,891 |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 1,217,714 | - | 1,217,714 |
| Contributions - Employer | - | 1,271,124 | (1,271,124) |
| Contributions - Employees | - | 634,843 | (634,843) |
| Net Investment Income | - | 6,671,240 | (6,671,240) |
| Difference Between Projected and Actual Investment Income | - | 12,448,858 | (12,448,858) |
| Benefit Payments, Including Refunds of Employee Contributions | (6,821,841) | (6,821,841) | - |
| Administrative Expenses | - | (97,937) | 97,937 |
| Other | - | 38 | (38) |
| Net Changes | 3,367,476 | 14,106,325 | (10,738,849) |
| Balances at December 31, 2020 | $ 112,619,051 | $ 108,508,790 | $ 4,110,261 |

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|---|---|---|---|
| Net Pension Liability | $ 26,770,018 | $ 4,110,261 | $ 4,441,906 |

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the City recognized pension expense of $1,729,464. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

## NOTE 9 PENSION PLANS (CONTINUED)

### IMRF (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

| Deferred Amounts Related to Pensions | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods | | |
| Differences Between Expected and Actual | $ 855,543 | $ 448,496 |
| Changes of Assumptions | 981,684 | 150,769 |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | 5,938,668 |
| Total Deferred Amounts to be Recognized in Pension Expense in Future Periods | 1,837,227 | 6,537,933 |
| Pension Contributions Made Subsequent to the Measurement Date | 1,440,124 | - |
| Total Deferred Amounts Related to Pensions | $ 3,277,351 | $ 6,537,933 |

The net amount reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (income) in future periods as follows:

| Year Ending December 31, | Net Deferred Inflows of Resources |
|---|---|
| 2021 | $ (821,960) |
| 2022 | (1,321,871) |
| 2023 | (76,102) |
| 2024 | (2,489,773) |
| Total | $ (4,709,706) |

## NOTE 9 PENSION PLANS (CONTINUED)

### Defined Benefit Single-Employer Pension Plans

The City has two (2) defined benefit single-employer pension plans: Police and Fire Pension Plans. The plans do not issue stand-alone financial reports and are not included in any other retirement systems or entities financial report. The City accounts for both plans as pension trusts funds; therefore, they are accounted for in substantially the same manner as proprietary funds, with an economic resources measurement focus and employment of the accrual basis of accounting. Plan member contributions, employer contributions and contributions from other entities are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plans.

For financial statement purposes, plan assets are valued at fair value of the Police and Fire Plans, as reported within the annual trustee statements. The plans do not issue stand-alone GAAP financial reports. Therefore, the individual financial reports are presented for each of the plans in this section.

| | Pension Trust Funds | | |
|---|---|---|---|
| | Police Pension Fund | Fire Pension Fund | Total |
| **ASSETS** | | | |
| Cash and Short-Term Investments | $ 3,597,427 | $ 4,141,162 | $ 7,738,589 |
| Accrued Interest | 212,452 | 166,088 | 378,540 |
| Long-Term Investments, at Fair Value: | | | |
| U.S. Government Obligations | 25,924,504 | 11,146,733 | 37,071,237 |
| Mutual Funds | 57,226,935 | 54,184,982 | 111,411,917 |
| Common Stock | 23,759,815 | 10,595,121 | 34,354,936 |
| Annuities | - | 155,645 | 155,645 |
| Municipal Bonds | 1,711,900 | 1,157,745 | 2,869,645 |
| Corporate Bonds | 15,213,866 | 13,770,422 | 28,984,288 |
| Total Long-Term Investments | 123,837,020 | 91,010,648 | 214,847,668 |
| Total Assets | $ 127,646,899 | $ 95,317,898 | $ 222,964,797 |
| **LIABILITIES AND NET POSITION** | | | |
| Accounts Payable | $ 68,027 | $ 2,478 | $ 70,505 |
| **NET POSITION** | | | |
| Held in Trust for Pension Benefits | 127,578,872 | 95,315,420 | 222,894,292 |
| Total Liabilities and Net Position | $ 127,646,899 | $ 95,317,898 | $ 222,964,797 |

## NOTE 9 PENSION PLANS (CONTINUED)

### Defined Benefit Single-Employer Pension Plans (Continued)

| | Police Pension Fund | Fire Pension Fund | Total |
|---|---|---|---|
| **ADDITIONS** | | | |
| Contributions: | | | |
| Employer | $ 4,849,182 | $ 6,038,678 | $ 10,887,860 |
| Plan Member | 1,248,556 | 847,833 | 2,096,389 |
| Miscellaneous Revenue | 2,540 | 226 | 2,766 |
| Total Contributions | 6,100,278 | 6,886,737 | 12,987,015 |
| Investment Earnings: | | | |
| Interest and Dividends | 1,120,320 | 726,350 | 1,846,670 |
| Net Increase in the Fair Value of Investments | 11,851,639 | 11,234,154 | 23,085,793 |
| Total Investment Income | 12,971,959 | 11,960,504 | 24,932,463 |
| Less: Investment Expense | 289,416 | 185,488 | 474,904 |
| Net Investment Income | 12,682,543 | 11,775,016 | 24,457,559 |
| Total Additions | 18,782,821 | 18,661,753 | 37,444,574 |
| **DEDUCTIONS** | | | |
| Benefits and Refunds | 8,637,845 | 8,674,312 | 17,312,157 |
| Administrative Expense | 93,107 | 69,913 | 163,020 |
| Total Deductions | 8,730,952 | 8,744,225 | 17,475,177 |
| **CHANGE IN NET POSITION** | 10,051,869 | 9,917,528 | 19,969,397 |
| Net Position - Beginning of Year | 117,527,003 | 85,397,892 | 202,924,895 |
| **NET POSITION - END OF YEAR** | $ 127,578,872 | $ 95,315,420 | $ 222,894,292 |

In addition to other disclosures, the GASB requires a schedule of changes in the net pension liability and related ratios; a schedule of contributions; and a schedule of investment returns that include historical trend information. These schedules are included as required supplementary information to the financial statements.

## NOTE 9 PENSION PLANS (CONTINUED)

### Police Pension Plan

Plan Description

The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. The plan is administered by a Board of Trustees which acts as the administrator of the plan.

The Board for the Police Pension Plan consists of five Trustees, two of whom are appointed by the Mayor, two of whom are members of the system who are elected by a majority of the Police Officers who are members of the system, and a fifth trustee who is elected by and from the beneficiaries of legal age of the fund. Each Trustee serves a two-year term. Under Article 3 of the Illinois Pension Code, a Police Officer may become a Participant in the Plan upon written application within the first six months of his appointment as a sworn Police Officer.

At December 31, 2020, the Police Pension Plan membership consisted of:

| | |
|---|---|
| Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to but not yet Receiving Benefits | 187 |
| Current Employees: | |
| Vested and Nonvested | 140 |
| Total | 327 |

The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 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 pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years. Employees with at least 8 years but less than 20 years of credited service may retire at or after the age of 60 and receive a reduced benefit.

Covered employees are required 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 as actuarially determined by an enrolled actuary. Administrative costs are financed through investment earnings.

## NOTE 9 PENSION PLANS (CONTINUED)

### Police Pension Plan (Continued)

Plan Description (Continued)

Under Public Act 96-1495, the annual requirements of the pension fund are to be determined as a level percent of payroll sufficient to bring the total assets of the pension fund up to 90% of the total actuarial liabilities by the year 2040.

Net Pension Liability

The components of the net pension liability of the Police Pension Plan as of December 31, 2020 are as follows:

| | |
|---|---|
| Total Pension Liability | $ 199,810,498 |
| Plan Fiduciary Net Position | 127,578,873 |
| Net Pension Liability | $ 72,231,625 |
| | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 63.85% |

*Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of January 1, 2020 using the following actuarial assumptions applied to all measurement periods:

| | |
|---|---|
| Valuation Date | January 1, 2020 |
| Measurement Date | December 31, 2020 |
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.5% |
| Projected Salary Increases | 3.0% |
| Investment Rate of Return | 7.375% |
| Mortality Rate | PubS-2010 Mortality with Generational Projection per the MP-2019 Ultimate Scale |

Each Board of Trustees (Board) is responsible for administering the investment policies of the Plans and providing oversight for the management of the plans' assets. The investment strategy of each plan is to emphasize total return (defined as the aggregate return from capital appreciation and dividend and interest income). The investment policy for each plan requires that all plan assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the Plan, with minimal impact on market price.

## NOTE 9 PENSION PLANS (CONTINUED)

### Police Pension Plan (Continued)

Net Pension Liability (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rate of return for each major asset class included in the pension plans' target asset allocations as of December 31, 2020 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Cash | 3% | -0.29% |
| Core Fixed Income | 34% | 1.17% |
| Broad U.S. Equities | 63% | 2.84% |

*Discount Rate*

The discount rate used to measure the total pension liability was 7.375% for Police Pension. The projection of cash flow used to determine the discount rate assumed that the funding policy is to amortize the unfunded liability over 25 years from January 1, 2020. Based on those assumptions, the pension plans' 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 applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the Pension Plan calculated using the discount rates listed above, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower, or 1-percentage-point higher than the current rate:

| | 1% Decrease | Current Rate | 1% Increase |
|---|---|---|---|
| Discount Rate | 6.375% | 7.375% | 8.375% |
| Net Pension Liability | $102,509,823 | $72,231,625 | $47,911,150 |

## NOTE 9 PENSION PLANS (CONTINUED)

### Police Pension Plan (Continued)

Net Pension Liability (Continued)

The following presents the changes in City's net pension liability for the Police Pension Plan:

| | |
|---|---|
| Total Pension Liability | |
| Service Cost | $ 2,145,934 |
| Interest | 12,544,568 |
| Changes of Assumptions/Methods | 15,674,295 |
| Effect of Economic/Geographic Gains or Losses | 8,727,737 |
| Benefit Payments | (8,637,845) |
| Net Change in Total Pension Liability | 30,454,689 |
| Total Pension Liability - Beginning | 169,355,809 |
| Total Pension Liability - Ending (A) | $ 199,810,498 |
| | |
| Plan Fiduciary Net Position | |
| Contributions - Employer | $ 4,849,182 |
| Contributions - Employee | 1,248,556 |
| Net Investment Income | 12,669,969 |
| Benefit Payments | (8,637,845) |
| Administrative Expense | (77,992) |
| Net Change in Plan Fiduciary Net Position | 10,051,870 |
| Plan Fiduciary Net Position - Beginning | 117,527,003 |
| Plan Fiduciary Net Position - Ending (B) | $ 127,578,873 |
| | |
| Net Pension Liability (A) - (B) | $ 72,231,625 |
| | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 63.85% |
| | |
| Covered Payroll | $ 12,280,102 |
| | |
| Net Pension Liability as a Percentage of Covered Payroll | 588.20% |

## NOTE 9 PENSION PLANS (CONTINUED)

### Police Pension Plan (Continued)

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions

For the year ended December 31, 2020, the City will recognize a pension expense of $8,762,649. On December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Experience | $ 7,436,032 | $ 855,000 |
| Changes of assumptions | 12,191,118 | - |
| Net Difference Between Projected and Actual Earnings | - | 5,481,297 |
| Total Deferred Amounts Related to Pensions | $ 19,627,150 | $ 6,336,297 |

The net amount reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (income) in future periods as follows:

| Year Ending December 31, | Net Deferred Outflows of Resources |
|---|---|
| 2021 | $ 4,228,744 |
| 2022 | 4,905,219 |
| 2023 | 2,235,922 |
| 2024 | 1,920,968 |
| Total | $ 13,290,853 |

### Fire Pension Plan

Plan Description

The Fire Pension Plan is a single-employer defined benefit pension plan that covers all sworn fire personnel. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. The plan is administered by a Board of Trustees which acts as the administrator of the plan.

The Board for the Fire Pension Plan consists of five Trustees, two of whom are appointed by the Mayor, two of whom are members of the system who are elected by a majority of the Firefighters who are members of the system, and a fifth trustee who is elected by and from the retired/disabled members of the fund. Each Trustee serves a three-year term. Each person employed by the City Fire Department as a full-time Firefighter becomes a member of the Plan as a condition of his or her employment.

## NOTE 9 PENSION PLANS (CONTINUED)

### Fire Pension Plan (Continued)

Plan Description (Continued)

All Firefighters are therefore eligible for plan benefits as provided for in the plan document and by applicable law.

At December 31, 2020, the Fire Pension Plan membership consisted of:

| | |
|---|---|
| Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to but not yet Receiving Benefits | 133 |
| Current Employees: | |
| Vested and Nonvested | 108 |
| Total | 241 |

The Fire Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one-half of the monthly salary attached to the rank held on the date of retirement. The pension shall be increased by 1/12 of 2.5% of such monthly salary for each additional month over 20 years of service through 30 years of service. Employees with at least 10 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit.

Covered employees are required to contribute 9.45% of their base salary to the Firefighters' 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 as actuarially determined by an enrolled actuary. Administrative costs are financed through investment earnings.

Under Public Act 96-1495, the annual requirements of the pension fund are to be determined as a level percent of payroll sufficient to bring the total assets of the pension fund up to 90% of the total actuarial liabilities by the year 2040.

Net Pension Liability

The components of the net pension liability of the Fire Pension Plan as of December 31, 2020 are as follows:

| | |
|---|---|
| Total Pension Liability | $ 173,055,161 |
| Plan Fiduciary Net Position | 95,315,419 |
| Net Pension Liability | $ 77,739,742 |
| | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 55.08% |

## NOTE 9 PENSION PLANS (CONTINUED)

### Fire Pension Plan (Continued)

Net Pension Liability (Continued)

*Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of January 1, 2020 using the following actuarial assumptions applied to all measurement periods:

| | |
|---|---|
| Valuation Date | January 1, 2020 |
| Measurement Date | December 31, 2020 |
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.5% |
| Projected Salary Increases | 3.0% |
| Investment Rate of Return | 6.875% |
| Mortality Rate | PubS-2010 Mortality with Generational Projection per the MP-2019 Ultimate Scale |

Each Board of Trustees (Board) is responsible for administering the investment policies of the Plans and providing oversight for the management of the Plans' assets. The investment strategy of each Plan is to emphasize total return (defined as the aggregate return from capital appreciation and dividend and interest income). The investment policy for each plan requires that all Plan assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the Plan, with minimal impact on market price.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rate of return for each major asset class included in the pension plans' target asset allocations as of December 31, 2020 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Cash | 4.5% | -0.29% |
| Core Fixed Income | 27.5% | 1.17% |
| Broad U.S. Equities | 68% | 2.84% |

## NOTE 9 PENSION PLANS (CONTINUED)

### Fire Pension Plan (Continued)

Net Pension Liability (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 6.875% for Fire Pension. The projection of cash flow used to determine the discount rate assumed that the funding policy is to amortize the unfunded liability over 25 years from January 1, 2020 Based on those assumptions, the pension plans' 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 applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the Pension Plan calculated using the discount rates listed above, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower, or 1-percentage-point higher than the current rate:

| | 1% Decrease | Current Rate | 1% Increase |
|---|---|---|---|
| Discount Rate | 5.875% | 6.875% | 7.875% |
| Net Pension Liability | $101,940,206 | $77,739,742 | $58,084,254 |

## NOTE 9 PENSION PLANS (CONTINUED)

### Fire Pension Plan (Continued)

Net Pension Liability (Continued)

The following presents the changes in City's net pension liability for Fire Pension Plan:

| | |
|---|---|
| Total Pension Liability | |
| Service Cost | $ 2,357,590 |
| Interest | 10,446,459 |
| Changes of Assumptions/Methods | 16,788,074 |
| Effect of Economic/Demographic Gain (Loss) | 996,006 |
| Benefit Payments | (8,674,312) |
| Net Change in Total Pension Liability | 21,913,817 |
| Total Pension Liability - Beginning | 151,141,344 |
| Total Pension Liability - Ending (A) | $ 173,055,161 |
| | |
| Plan Fiduciary Net Position | |
| Contributions - Employer | $ 6,038,678 |
| Contributions - Employee | 848,059 |
| Net Investment Income | 11,771,213 |
| Benefit Payments | (8,674,312) |
| Administrative Expense | (66,111) |
| Net Change in Plan Fiduciary Net Position | 9,917,527 |
| Plan Fiduciary Net Position - Beginning | 85,397,892 |
| Plan Fiduciary Net Position - Ending (B) | $ 95,315,419 |
| | |
| Net Pension Liability (A) - (B) | $ 77,739,742 |
| | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 55.08% |
| | |
| Covered Payroll | $ 9,369,016 |
| | |
| Net Pension Liability as a Percentage of Covered Payroll | 829.75% |

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions

For the year ended December 31, 2020, the City will recognize a pension expense of $7,891,773. On December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Experience | $ 1,132,933 | $ 164,870 |
| Changes of assumptions | 13,430,459 | - |
| Net Difference Between Projected and Actual Earnings | - | 6,315,466 |
| Total Deferred Amounts Related to Pensions | $ 14,563,392 | $ 6,480,336 |

## NOTE 9 PENSION PLANS (CONTINUED)

### Fire Pension Plan (Continued)

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions (Continued)

The net amount reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (income) in future periods as follows:

| Year Ending December 31, | Net Deferred Outflows of Resources |
|---|---|
| 2021 | $ 1,991,173 |
| 2022 | 2,835,874 |
| 2023 | 870,623 |
| 2024 | 2,385,386 |
| Total | $ 8,083,056 |

### Pension Summary

For the year ended December 31, 2020, aggregate data for the City's three pension plans is summarized by the following table.

| | IMRF | Police Pension | Fire Pension | Total |
|---|---|---|---|---|
| Net Pension Liability | $ 4,110,261 | $ 72,231,625 | $ 77,739,742 | $ 154,081,628 |
| Deferred Outflows of Resources | 3,277,351 | 19,627,150 | 14,563,392 | 37,467,893 |
| Deferred Inflows of Resources | 6,537,933 | 6,336,297 | 6,480,336 | 19,354,566 |
| Pension Expense | 1,729,464 | 8,762,649 | 7,891,773 | 18,383,886 |

## NOTE 10 CONTINGENT LIABILITIES

The City participates in a number of federally assisted grant programs, principal of which are the Community Development Block Grant, HOME, Highway Planning, and Federal Transit Administration programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for and including the year ended December 31, 2020, have not yet been conducted. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be insignificant.

## NOTE 11 LITIGATION

There are several lawsuits pending against the City for various reasons. The outcome and eventual liability of the City, if any, in these cases are not known at this time and, accordingly, no specific provisions for these lawsuits are included in the financial statements. However, based upon past experience, management believes that the self-insurance funds and other insurance coverage maintained by the City are sufficient to cover any potential claims.

## NOTE 12 COMMITMENTS

The City has the following commitments:

1. As a result of the City's involvement in the construction of the Decatur Civic Center building, the City and the Decatur Metropolitan Exposition Auditorium and Office Building Authority (Authority) entered into an intergovernmental cooperation agreement in 1977, as amended in 1980, which included a negotiated 99-year rent-free lease for office space. The lease terms require the City to pay only utility and maintenance costs based on square footage occupied by the City within the building, which is approximately 40% of the space.

   In applying the accounting standards related to accounting for leases, this lease should be capitalized due to its term and included in long-term debt. However, since these costs represent executory costs and are not quantifiable, the lease has not been capitalized and is classified as an operating lease. Also, since the costs are not quantifiable, the future minimum lease payments are not determinable.

   The City pays an operating subsidy to the Authority at the beginning of each fiscal year, in such amount to fund operations anticipated in the fiscal year. The operating subsidy is adjusted each year by the change in the consumer price index.

2. On September 11, 2013, the City entered into a long-term lease arrangement for space to house the City of Decatur Police Headquarters. Lease payments began upon facility occupancy on June 6, 2014. The lease is for twenty (20) years with option to extend the lease for four (4) additional five (5) year terms, or an additional twenty (20) years. Current year expense was $531,133. Future minimum rental payments are estimated as follows:

| Year Ending December 31, | Amount |
|---|---|
| 2021 | $ 531,133 |
| 2022 | 531,133 |
| 2023 | 531,133 |
| 2024 | 546,624 |
| 2025 | 557,690 |
| 2026-2030 | 2,832,599 |
| 2031-2034 | 2,000,712 |
| Total | $ 7,531,024 |

## NOTE 12 COMMITMENTS (CONTINUED)

3. On July 8, 2014, the City entered a five (5) 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 City ability to extend for an additional five (5) year period in accordance with extension terms of the original lease. Current year expense was $39,360. Future minimum rental payments are estimated as follows:

| Year Ending December 31, | Amount |
|---|---|
| 2021 | $ 39,360 |
| 2022 | 39,360 |
| 2023 | 39,360 |
| 2024 | 22,960 |
| Total | $ 141,040 |

**Other Commitments**

At December 31, 2020, the City had contractual commitments of approximately $13.3 million for capital improvement programs. On June 4, 2021, the City entered into debt agreements totaling $1.6 million to fund the purchase of public safety vehicles and apparatus. The debt is to be paid back in varying stages up to 7 years, at rates ranging from 2.01% to 2.18%.

## NOTE 13 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 $11,074,421 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 $25,000 - $500,000 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 $1,403,238 and the nonmedical claims liability of $1,380,881 at December 31, 2020 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.

## NOTE 13 RISK MANAGEMENT (CONTINUED)

Changes in the fund's claims liability account for years ended December 31, 2020 and 2019 were:

| | 2020 | 2019 |
|---|---|---|
| Nonmedical Claims Liability | | |
| Beginning of Fiscal Year Liability | $ 1,530,531 | $ 2,303,996 |
| Current Year Claims and Changes in Estimates | (1,436,874) | 749,006 |
| Claims Payments | 1,287,224 | (1,522,471) |
| Total | $ 1,380,881 | $ 1,530,531 |
| Medical Claims Liability | | |
| Beginning of Fiscal Year Liability | $ 1,121,809 | $ 1,092,731 |
| Current Year Claims and Changes in Estimates | 7,947,668 | 7,931,641 |
| Claims Payments | (7,666,239) | (7,902,563) |
| Total | $ 1,403,238 | $ 1,121,809 |

## NOTE 14 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 Authority for its portion of occupancy related expenses.

The City is required to maintain the Authority's operating reserve fund at $100,000. The City is required to replenish this fund whenever it falls below $100,000. The Authority has not required this fund to be maintained at $100,000, but reimbursement has been made as Authority cash flow dictates. During 2020, the City contributed $440,146 to the Authority for fiscal 2021.

## NOTE 15 FUND EQUITY

The following funds had a deficit net position or deficit fund balance at December 31, 2020:

| | |
|---|---|
| Capital Projects Fund | $ 1,345,300 |
| Grant Fund | $ 322,029 |
| CDBG Fund | $ 35,233 |
| Fleet Maintenance Fund | $ 568,314 |

The above deficits are expected to be eliminated from future revenues and/or transfers.

## NOTE 16 OTHER POSTEMPLOYMENT BENEFITS

### Plan Description

In addition to providing the pension benefits described in Note 9, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (Retiree Healthcare Program) and follows GASB No 75. 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 governmental and business-type activities.

### Benefits Provided

The City provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the retiree can choose to participate or not participate in the City's plan.

### Membership

The City's Retiree Healthcare Program includes three employee groups: Fire, Police, and all other City, which are the same as those used for the pension plan.

At January 1, 2020, membership consisted of:

| | |
|---|---|
| Retirees and Beneficiaries Currently Receiving Benefits | 112 |
| Active Employees | 465 |
| Total | 595 |
| Participating Employers | 1 |

### Funding Policy

The City is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Premium cost sharing arrangements vary depending on the bargaining unit and date of retirement. Qualified retirees pay 100% of the premium cost for single and dependent coverage.

## NOTE 16 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Total OPEB Liability

The City's total OPEB liability was determined for fiscal year ending December 31, 2020, using December 31, 2020 as the measurement date, by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions

The total OPEB liability in the December 31, 2020 (measurement date), actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Inflation Rate | 2.50% per Year |
| Salary | 3.5% Including Inflation |
| Healthcare Cost Trend Rates | Fire: Pre-65; 5.30% - 4.00% over 67 Years<br>Post-65: 5.40% - 4.00% over 74 Years<br><br>Police: Pre-65: 5.30% - 4.00% over 70 Years<br>Post-65: 5.40% - 4.00% over 74 Years<br><br>Other City: Pre-65: 5.30% - 4.00% over 62 Years<br>Post-65: 5.40% - 4.00% over 63 Years |

Mortality rates for Police and Fire where based on Sex-distinct RP-2000 Combined Mortality Table with Blue Collar Adjustments with projected mortality improvements until valuation date using Scale AA. All other City Employees where based on RP-2000 Combined Annuitant/Non-Annuitant Male and Female Table with White Collar Adjustment and Generational Mortality Projected using Scale BB. Disabled mortality rates for Police and Fire where based on Sex-distinct RP-2000 Disabled Mortality Table with Blue Collar Adjustments with projected mortality improvements until 2017 using Scale AA. All other City Employees: N/A

Discount Rate

User GASB 75, the discount rate used in valuing OPEB liabilities for unfunded plans as of the Measurement Date must be based on a yield for 20-year tax-exempt municipal bonds. The discount rate was 2.12% as of December 31, 2020, for accounting disclosure purposes.

## NOTE 16 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

**Changes in the Total OPEB Liability**

| | Total OPEB Liability |
|---|---|
| Total OPEB Liability at December 31, 2019 | $ 9,975,399 |
| Changes for the Year: | |
| Service Cost | 669,364 |
| Interest | 279,000 |
| Difference in Expected and Actual Experiences | 2,708,339 |
| Changes in Assumptions | 703,902 |
| Benefit Payments | (930,853) |
| Net Changes | 3,429,752 |
| Total OPEB Liability at December 31, 2020 | $ 13,405,151 |

*Sensitivity of the total OPEB liability to changes in the discount rate.*
The following presents the total OPEB liability of the City, calculated using the discount rate of 2.12%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current rate.

| As of December 31, 2020 | Total OPEB Liability |
|---|---|
| 1% Decrease (1.12%) | $ 14,815,812 |
| Current Discount Rate (2.12%) | $ 13,405,151 |
| 1% Increase (3.12%) | $ 12,224,835 |

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.*
The following presents the total OPEB liability of the City, calculated using the current healthcare cost trend rates as well as what the City's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

| As of December 31, 2020 | Total OPEB Liability |
|---|---|
| 1% Decrease | $ 11,776,353 |
| Current Trend Rate | $ 13,405,151 |
| 1% Increase | $ 15,441,356 |

## NOTE 16 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2020, the City recognized OPEB expense of $1,506,593. At December 31, 2020, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference in Expected and Actual Experiences | $ 2,347,227 | $ - |
| Changes in Assumptions | 1,403,229 | 311,245 |
| | $ 3,750,456 | $ 311,245 |

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending December 31, | Amount |
|---|---|
| 2021 | $ 558,230 |
| 2022 | 558,230 |
| 2023 | 558,230 |
| 2024 | 558,230 |
| 2025 | 523,847 |
| Thereafter | 682,444 |
| Total | $ 3,439,211 |

## NOTE 17 CAPITAL LEASES

The City has entered into various lease agreements as lessee for financing of a VOIP telephone system, a fire apparatus, and public works vehicles. All three leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the date of inception. These are included in the long-term debt summary of changes in Note 8. Original cost and accumulated depreciation included in capital assets for these items are as follows:

| Assets | Amount |
|---|---|
| VOIP System | $ 351,560 |
| Pierce Pumper | 428,380 |
| Public Works Vehicles | 331,508 |
| Less: Accumulated Depreciation | (619,215) |
| Total | $ 492,233 |

## NOTE 17 CAPITAL LEASES (CONTINUED)

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2020 were as follows:

| | Future Minimum Lease Payments | | | |
|---|---|---|---|---|
| | VOIP System | Pierce Pumper | Public Works Vehicles | Total |
| 2021 | $ 78,404 | $ 77,541 | $ 52,805 | $ 208,750 |
| 2022 | - | 77,541 | 52,805 | 130,346 |
| 2023 | - | 77,541 | 52,805 | 130,346 |
| 2024 | - | - | 52,805 | 52,805 |
| Minimum Lease Payments | 78,404 | 232,623 | 211,220 | 522,247 |
| Less: Amount of Interest | (4,090) | (10,782) | (15,142) | (30,014) |
| Total | $ 74,314 | $ 221,841 | $ 196,078 | $ 492,233 |

## NOTE 18 TAX ABATEMENTS

Tax abatements, as defined by Governmental Accounting Standards Board (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.

### 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 ending December 31, 2020 was $440,170.

### Tax Increment Financing Abatements

Illinois's 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.

## NOTE 18 TAX ABATEMENTS (CONTINUED)

### Tax Increment Financing Abatements (Continued)

The City's estimated net reduced tax revenue resulting from the TIFs for the year ending December 31, 2020 are as follows:

| | Sales Tax | Property Tax | Total |
|---|---|---|---|
| 219-245 N. Main St Goods Building | $ - | $ 4,200 | $ 4,200 |
| Southeast Plaza Phase II Airport Plaza JV | 61,339 | 308,982 | 370,321 |
| Pines Shopping Center Save-A-Lot | 34,859 | 70,333 | 105,192 |
| Eastgate Commons Rural King Strip Phase I | 248,147 | 102,291 | 350,438 |
| Near North TIF Tax Agreement | - | 151,995 | 151,995 |
| Slumberland Store | 36,838 | - | 36,838 |
| Jackson Ford | 17,148 | 12,804 | 29,952 |
| Harrison Management Group LLC | 42,763 | - | 42,763 |
| Evergreen Hospitality, LLC | 36,358 | - | 36,358 |
| Pace Hospitality, LLC | 45,983 | - | 45,983 |
| Grand & Oakland TIF | 40,282 | 125,444 | 165,726 |
| Liason Home Automation, LLC | 10,675 | - | 10,675 |
| FirsTech, Inc. | - | 29,810 | 29,810 |
| Total | $ 574,392 | $ 805,859 | $ 1,380,251 |

# III Required Supplementary Information

**CITY OF DECATUR, ILLINOIS**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULES OF EMPLOYER CONTRIBUTIONS – PENSIONS PLANS**
**(Unaudited)**

**Last 10 Fiscal Years***

IMRF

| Fiscal Year Ended | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---|---|---|---|---|---|
| 2020 | $ 1,440,124 | $ 1,440,124 | $ - | $ 12,517,436 | 11.50% |
| 2019 | 1,271,124 | 1,357,171 | (86,047) | 12,749,488 | 10.64% |
| 2018 | 1,503,344 | 1,543,344 | (40,000) | 12,517,436 | 12.33% |
| 2017 | 1,737,470 | 1,788,391 | (50,921) | 14,160,313 | 12.63% |
| 2016 | 1,772,566 | 1,795,318 | (22,752) | 13,708,943 | 13.10% |
| 2015 | 1,771,905 | 1,787,566 | (15,661) | 14,232,171 | 12.56% |
| 2014 | 1,695,313 | 1,633,605 | 61,708 | 13,307,066 | 12.28% |

Police Pension Plan

| Fiscal Year Ended | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---|---|---|---|---|---|
| 2020 | $ 5,455,994 | $ 4,849,182 | $ 606,812 | $ 12,280,102 | 39.49% |
| 2019 | 4,327,396 | 4,990,829 | (663,433) | 12,800,130 | 38.99% |
| 2018 | 4,727,864 | 4,713,752 | 14,112 | 12,800,130 | 36.83% |
| 2017 | 4,353,985 | 4,440,715 | (86,730) | 12,420,855 | 35.75% |
| 2016 | 4,167,919 | 4,213,121 | (45,202) | 11,996,768 | 35.12% |
| 2015 | 4,026,184 | 4,229,151 | (202,967) | 12,391,182 | 34.13% |
| 2014 | 4,159,443 | 4,277,221 | (117,778) | 12,227,509 | 34.98% |
| 2013 | 2,735,709 | 3,666,579 | (930,870) | 11,664,930 | 31.43% |

Fire Pension Plan

| Fiscal Year Ended | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|---|---|---|---|---|---|
| 2020 | $ 6,200,989 | $ 6,038,678 | $ 162,311 | $ 9,369,016 | 64.45% |
| 2019 | 5,509,057 | 5,632,583 | (123,526) | 8,712,059 | 64.65% |
| 2018 | 5,348,824 | 5,611,626 | (262,802) | 8,712,059 | 64.41% |
| 2017 | 5,229,880 | 5,143,349 | 86,531 | 8,732,570 | 58.90% |
| 2016 | 4,875,173 | 5,023,785 | (148,612) | 8,907,509 | 56.40% |
| 2015 | 4,565,589 | 4,265,438 | 300,151 | 8,779,591 | 48.58% |

* Additional years will be added to this schedule annually until 10 years of data is presented.

## CITY OF DECATUR, ILLINOIS
## REQUIRED SUPPLEMENTARY INFORMATION
## SCHEDULES OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
## (Unaudited)

| | 2020 | 2019 | 2018 |
|---|---|---|---|
| **TOTAL OPEB LIABILITY** | | | |
| Service Cost | $ 669,364 | $ 318,843 | $ 350,092 |
| Interest | 279,000 | 365,180 | 330,246 |
| Difference in Expected and Actual Experiences | 2,708,339 | - | - |
| Changes of Assumptions | 703,902 | 1,138,041 | (518,742) |
| Benefit Payments | (930,853) | (860,710) | (788,548) |
| **NET CHANGE IN TOTAL OPEB LIABILITY** | 3,429,752 | 961,354 | (626,952) |
| Total OPEB Liability - Beginning | 9,975,399 | 9,014,045 | 9,640,997 |
| **TOTAL OPEB LIABILITY - ENDING** | $ 13,405,151 | $ 9,975,399 | $ 9,014,045 |
| **COVERED PAYROLL** | $ 34,166,554 | $ 34,261,677 | $ 34,029,625 |
| **TOTAL OPEB LIABILITY AS A PERCENTAGE OF COVERED PAYROLL** | 39.2% | 29.1% | 26.5% |

### NOTES TO SCHEDULE

1. Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.
2. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.
3. This schedule will ultimately present ten years of information when available.

**CITY OF DECATUR, ILLINOIS**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULES OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS – POLICE PENSION PLAN**
**(Unaudited)**

The following presents the changes in the City's net pension liability for the Police Pension Plan:

| | Calendar Year Ended December 31, | | | | | |
|---|---|---|---|---|---|---|
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Total Pension Liability | | | | | | |
| Service Cost | $ 2,145,934 | $ 2,221,427 | $ 2,221,427 | $ 2,314,062 | $ 2,329,042 | $ 2,344,035 |
| Interest | 12,544,568 | 12,114,330 | 11,666,385 | 11,187,658 | 10,858,441 | 10,868,268 |
| Difference in Expected and Actual Experiences | 8,727,737 | - | - | - | - | - |
| Changes of Assumptions/Methods | 15,674,295 | - | - | - | - | - |
| Effect of Liability Gains or Losses | - | - | (1,881,003) | 3,003,408 | (1,494,924) | (678,659) |
| Benefit Payments | (8,637,845) | (8,413,716) | (8,103,204) | (7,523,341) | (7,061,048) | (6,824,723) |
| Net Change in Total Pension Liability | 30,454,689 | 5,922,041 | 3,903,605 | 8,981,787 | 4,631,511 | 5,708,921 |
| Total Pension Liability – Beginning | 169,355,809 | 163,433,768 | 159,530,163 | 150,548,376 | 145,916,865 | 140,207,944 |
| Total Pension Liability – Ending (A) | $ 199,810,498 | $ 169,355,809 | $ 163,433,768 | $ 159,530,163 | $ 150,548,376 | $ 145,916,865 |
| Plan Fiduciary Net Position | | | | | | |
| Contributions – Employer | $ 4,849,182 | $ 4,990,829 | $ 4,713,752 | $ 4,440,715 | $ 4,213,121 | $ 4,229,151 |
| Contributions – Employee | 1,248,556 | 1,271,107 | 1,364,975 | 1,173,624 | 1,251,329 | 1,240,308 |
| Net Investment Income | 12,669,969 | 18,629,998 | (5,799,843) | 13,313,242 | 8,167,736 | 24,273 |
| Benefit Payments | (8,637,845) | (8,413,716) | (8,103,204) | (7,523,341) | (7,061,048) | (6,824,723) |
| Administrative Expense | (77,992) | (95,556) | (238,726) | (415,135) | (351,980) | (264,895) |
| Net Change in Plan Fiduciary Net Position | 10,051,870 | 16,382,662 | (8,063,046) | 10,989,105 | 6,219,158 | (1,595,886) |
| Plan Fiduciary Net Position – Beginning | 117,527,003 | 101,144,341 | 109,207,387 | 98,218,282 | 91,999,124 | 93,595,010 |
| Plan Fiduciary Net Position – Ending (B) | $ 127,578,873 | $ 117,527,003 | $ 101,144,341 | $ 109,207,387 | $ 98,218,282 | $ 91,999,124 |
| Net Pension Liability (A) – (B) | $ 72,231,625 | $ 51,828,806 | $ 62,289,427 | $ 50,322,776 | $ 52,330,094 | $ 53,917,741 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 63.85% | 69.40% | 61.89% | 68.46% | 65.24% | 63.05% |
| Covered Payroll | $ 12,280,102 | $ 12,800,130 | $ 12,800,130 | $ 12,420,855 | $ 11,996,768 | $ 12,391,182 |
| Net Pension Liability as a Percentage of Covered Payroll | 588% | 405% | 487% | 405% | 436% | 435% |

Additional years will be added to this schedule annually until 10 years of data is presented.

**CITY OF DECATUR, ILLINOIS**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULES OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS – FIREFIGHTER PENSION PLAN**
**(Unaudited)**

The following presents the changes in the City's net pension liability for the Firefighter Pension Plan:

| | Calendar Year Ended December 31, | | | | | |
|---|---|---|---|---|---|---|
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Total Pension Liability | | | | | | |
| Service Cost | $ 2,357,590 | $ 2,153,501 | $ 2,153,501 | $ 2,107,727 | $ 2,065,510 | $ 2,051,437 |
| Interest | 10,446,459 | 10,158,825 | 9,675,428 | 9,630,886 | 9,334,747 | 9,344,391 |
| Difference in Expected/Actual Experience | 996,006 | - | - | (1,483,822) | - | - |
| Changes of Assumptions/Methods | 16,788,074 | - | - | - | - | - |
| Effect of Liability Gain or Losses | - | - | 816,311 | - | 147,773 | 2,865,795 |
| Benefit Payments | (8,674,312) | (8,149,267) | (7,645,409) | (7,380,562) | (7,339,489) | (7,030,555) |
| Net Change in Total Pension Liability | 21,913,817 | 4,163,059 | 4,999,831 | 2,874,229 | 4,208,541 | 7,231,068 |
| Total Pension Liability – Beginning | 151,141,344 | 146,978,285 | 141,978,454 | 139,104,225 | 134,895,684 | 127,664,616 |
| Total Pension Liability – Ending (A) | $ 173,055,161 | $ 151,141,344 | $ 146,978,285 | $ 141,978,454 | $ 139,104,225 | $ 134,895,684 |
| Plan Fiduciary Net Position | | | | | | |
| Contributions – Employer | $ 6,038,678 | $ 5,632,583 | $ 5,611,626 | $ 5,143,349 | $ 5,023,785 | $ 4,265,438 |
| Contributions – Employee | 848,059 | 885,836 | 905,768 | 854,500 | 833,972 | 847,728 |
| Net Investment Income | 11,771,213 | 12,796,416 | (3,609,255) | 8,405,901 | 4,989,376 | 460,973 |
| Benefit Payments | (8,674,312) | (8,149,267) | (7,645,409) | (7,380,562) | (7,339,489) | (7,030,555) |
| Administrative Expense | (66,111) | (68,000) | (81,141) | (214,760) | (319,375) | (264,992) |
| Net Change in Plan Fiduciary Net Position | 9,917,527 | 11,097,568 | (4,818,411) | 6,808,428 | 3,188,269 | (1,721,408) |
| Plan Fiduciary Net Position – Beginning | 85,397,892 | 74,300,324 | 79,118,735 | 72,310,307 | 69,122,038 | 70,843,446 |
| Plan Fiduciary Net Position – Ending (B) | $ 95,315,419 | $ 85,397,892 | $ 74,300,324 | $ 79,118,735 | $ 72,310,307 | $ 69,122,038 |
| Net Pension Liability (A) – (B) | $ 77,739,742 | $ 65,743,452 | $ 72,677,961 | $ 62,859,719 | $ 66,793,918 | $ 65,773,646 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 55.08% | 56.50% | 50.55% | 55.73% | 51.98% | 51.24% |
| Covered Payroll | $ 9,369,016 | $ 8,712,059 | $ 8,712,059 | $ 8,732,570 | $ 8,907,509 | $ 8,779,591 |
| Net Pension Liability as a Percentage of Covered Payroll | 830% | 755% | 834% | 720% | 750% | 749% |

Additional years will be added to this schedule annually until 10 years of data is presented.

**CITY OF DECATUR, ILLINOIS**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULES OF INVESTMENT RETURNS**
**POLICE AND FIREFIGHTER PENSION PLANS**
**(Unaudited)**

The following presents the annual money-weighted rate of return, net of investment expenses:

Police Pension

| Fiscal Year Ended | Rate |
|---|---|
| 2020 | 10.97% |
| 2019 | 18.74% |
| 2018 | (5.40%) |
| 2017 | 13.78% |
| 2016 | 9.02% |
| 2015 | 0.02% |

Firefighter Pension

| Fiscal Year Ended | Rate |
|---|---|
| 2020 | 14.08% |
| 2019 | 17.60% |
| 2018 | (4.64%) |
| 2017 | 11.84% |
| 2016 | 7.36% |
| 2015 | 0.57% |

Additional years will be added to this schedule until 10 years of data is presented.

# CITY OF DECATUR, ILLINOIS
## REQUIRED SUPPLEMENTARY INFORMATION
## SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
## ILLINOIS MUNICIPAL RETIREMENT PLAN
## (Unaudited)

The following presents the changes in City net pension liability for IMRF:

| | 2020 | 2019 | 2018 | 2017 |
|---|---|---|---|---|
| Total Pension Liability | | | | |
| Service Cost | $ 1,250,712 | $ 1,389,375 | $ 1,476,556 | $ 1,558,483 |
| Interest on the Total Pension Liability | 7,720,891 | 7,691,811 | 7,570,759 | 7,425,184 |
| Changes of Benefit Terms | - | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 1,217,714 | (1,239,634) | 1,971,728 | (1,363,508) |
| Changes of Assumptions | - | 2,713,356 | (3,240,295) | (338,253) |
| Benefit Payments | (6,821,841) | (6,291,267) | (5,968,010) | (5,429,754) |
| Net Change in Total Pension Liability | 3,367,476 | 4,263,641 | 1,810,738 | 1,852,152 |
| Total Pension Liability – Beginning | 109,251,575 | 104,987,934 | 103,177,196 | 101,325,044 |
| Total Pension Liability – Ending (A) | $ 112,619,051 | $ 109,251,575 | $ 104,987,934 | $ 103,177,196 |
| | | | | |
| Plan Fiduciary Net Position | | | | |
| Contributions – Employer | $ 1,271,124 | $ 1,503,344 | $ 1,788,392 | $ 1,795,318 |
| Contributions – Employees | 634,843 | 626,199 | 665,845 | 665,417 |
| Net Investment Income | 19,120,098 | (4,447,060) | 14,727,616 | 6,686,921 |
| Benefit Payments | (6,821,841) | (6,291,267) | (5,968,010) | (5,429,754) |
| Other (Net Transfer) | (97,899) | (86,552) | (79,418) | (93,500) |
| Net Change in Plan Fiduciary Net Position | 14,106,325 | (8,695,336) | 11,134,425 | 3,624,402 |
| Plan Fiduciary Net Position – Beginning | 94,402,465 | 103,097,801 | 91,963,376 | 88,338,974 |
| Plan Fiduciary Net Position – Ending (B) | $ 108,508,790 | $ 94,402,465 | $ 103,097,801 | $ 91,963,376 |
| | | | | |
| Net Position Liability – Ending (A) - (B) | $ 4,110,261 | $ 14,849,110 | $ 1,890,133 | $ 11,213,820 |
| | | | | |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 96.35% | 86.41% | 98.20% | 89.13% |
| | | | | |
| Covered Payroll | $ 12,749,488 | $ 12,517,436 | $ 14,160,313 | $ 13,708,943 |
| | | | | |
| Net Pension Liability as a Percentage of Covered Payroll | 32.24% | 118.63% | 13.35% | 81.80% |

Additional years will be added to this schedule annually until 10 years of data is presented.

# CITY OF DECATUR, ILLINOIS
## REQUIRED SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULE
## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
## CASH BASIS (NON-GAAP) BUDGET AND ACTUAL
## GENERAL FUND
## YEAR ENDED DECEMBER 31, 2020

| | Original Budget | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 22,919,500 | $ 22,919,500 | $ 21,197,010 | $ (1,722,490) |
| Charges for Service | 6,621,204 | 6,621,204 | 6,454,330 | (166,874) |
| Investment Income and Net Increase in Fair Value of Investments | 100,000 | 100,000 | 53,821 | (46,179) |
| Intergovernmental | 34,549,933 | 34,549,933 | 33,931,457 | (618,476) |
| Licenses and Permits | 1,339,500 | 1,339,500 | 1,232,211 | (107,289) |
| Fines and Fees | 1,499,058 | 1,499,058 | 729,012 | (770,046) |
| Other Revenue | 1,205,200 | 1,205,200 | 1,185,790 | (19,410) |
| Total Revenues | 68,234,395 | 68,234,395 | 64,783,631 | (3,450,764) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Legislative | 58,000 | 58,000 | 33,654 | 24,346 |
| Executive | 697,661 | 697,661 | 678,649 | 19,012 |
| Management Services | 2,009,456 | 2,009,456 | 1,808,081 | 201,375 |
| Legal | 928,072 | 928,072 | 896,248 | 31,824 |
| Financial Management | 3,344,718 | 3,344,718 | 3,229,303 | 115,415 |
| Police | 28,163,057 | 28,163,057 | 26,951,214 | 1,211,843 |
| Fire | 20,266,263 | 20,266,263 | 19,437,671 | 828,592 |
| Planning and Neighborhood Services | 3,146,376 | 3,146,376 | 3,208,571 | (62,195) |
| Public Works | 9,688,644 | 9,688,644 | 8,492,679 | 1,195,965 |
| Other Nondepartmental Charges | 568,577 | 568,577 | 503,020 | 65,557 |
| Debt Services: | | | | |
| Principal Retirement | 131,572 | 131,572 | 301,996 | (170,424) |
| Interest and Other Charges | 16,008 | 16,008 | 14,365 | 1,643 |
| Bond Issuance Costs | - | - | 5,159 | (5,159) |
| Total Expenditures | 69,018,404 | 69,018,404 | 65,560,610 | 3,457,794 |
| Excess (Deficiency) of Revenues Over Expenditures | (784,009) | (784,009) | (776,979) | 7,030 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Bond Proceeds | - | - | 178,279 | 178,279 |
| Proceeds from Sale of Asset | 170,900 | 170,900 | 125,452 | (45,448) |
| Transfers In | 1,753,209 | 1,753,209 | 1,753,209 | - |
| Transfers Out | (940,100) | (940,100) | (1,755,427) | (815,327) |
| Total Other Financing Sources (Uses) | 984,009 | 984,009 | 301,513 | (682,496) |
| Net Change in Fund Balance | $ 200,000 | $ 200,000 | (475,466) | $ (675,466) |
| **NET CHANGES IN BUDGETARY BASIS TO GAAP BASIS** | | | (22,473) | |
| Net Change in Fund Balance - GAAP Basis | | | (497,939) | |
| Fund Balance - Beginning of Year | | | 13,259,581 | |
| **FUND BALANCE - END OF YEAR** | | | $ 12,761,642 | |

## NOTE 1 BASIS OF ACCOUNTING

The accompanying budgetary schedules are prepared on the cash basis of accounting.

**Appropriated Budget and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

The annual budget is legally adopted by Council Resolution through the budgetary process on an annual fiscal year basis for the general fund, special revenue funds (including TIF redevelopment funds), debt service funds, capital project funds, enterprise funds, internal service funds, and pension trust funds.

The process is initiated in September of each year, with departmental requests presented in October to the Budget Review Committee comprised of the City Manager, City Treasurer and Director of Finance.

The City Manager's proposed and balanced executive budget is presented to the City Council during November with a public hearing and final adoption taking place prior to December 31st of each year.

The appropriated budget is legally enacted through the passage of an Appropriation Ordinance before the end of March of each year, in accordance with State of Illinois statutory requirements. The Appropriation Ordinance may include changes from the approved budget and is adopted upon City Council passage after an additional public hearing.

Both the appropriated budget and Appropriation Ordinance are 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 balances for the General Fund and major Special Revenue funds (none in 2020).

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 expenditure not contemplated in the fiscal year appropriation ordinance, with funding provided by a new revenue source or expended from fund balance reserves.

## NOTE 2 EXPENDITURES OVER BUDGET

No major funds had an excess of actual expenditures over legally enacted budget.

## NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2020 CONTRIBUTION RATE*

### IMRF

Valuation Date

| | |
|---|---|
| Notes | Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. |

Methods and Assumptions Used to Determine 2020 Contribution Rates

| | |
|---|---|
| Actuarial Cost Method | Aggregate entry age normal |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 24-year closed period |
| Asset Valuation Method | 5-year smoothed market; 20% corridor |
| Wage Growth | 3.25% |
| Price Inflation | 2.50% approximate; No explicit price inflation assumption is used in this valuation. |
| Salary Increases | 3.35% to 14.25%, including inflation |
| Investment Rate of Return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. |
| Mortality | The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2015 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information

| | |
|---|---|
| Notes | There were no benefit changes during the year. |

* Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation.

## NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2020 CONTRIBUTION RATE (CONTINUED)

### Police Pension Plan

| | |
|---|---|
| Valuation Date | January 1, 2020 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level percent, closed |
| Remaining Amortization Period | 25 Years as of January 1, 2020 |
| Amortization Growth Rate | 3.0% |
| Asset Valuation Method | Market value |
| Inflation | 2.5% per year |
| Salary Increases | 3.0% per year until the assumed retirement age |
| Investment Rate of Return | 7.375% per year |
| Retirement Age | Rates of retirement for age 50 to 65 were used. |

| Age | Rate of Retirement |
|---|---|
| 50 | .20 |
| 55 | .25 |
| 60 | .33 |
| 65 | .50 |
| 70 | 1.0 |

| | |
|---|---|
| Mortality | PubS-2010 Mortality with generational projection per the MP-2019 Ultimate Scale |
| Termination Rates | See table below |
| Disability Rates | See table below. It is assumed that 100% of disability retirements and pre-retirement deaths are service related. |

| Age | Rate of Termination | Age | Rate of Disability |
|---|---|---|---|
| 25 | .075 | 25 | .0005 |
| 30 | .050 | 35 | .0026 |
| 35 | .030 | 45 | .0065 |
| 40 | .020 | 55 | .0130 |
| 45 | .020 | 65 | .0200 |
| 50 and Over | .035 | | |

## NOTE 3 SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2020 CONTRIBUTION RATE (CONTINUED)

**Fire Pension Plan**

| | |
|---|---|
| Valuation Date | January 1, 2020 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level percent, closed |
| Remaining Amortization Period | 25 Years as of January 1, 2020 |
| Amortization Growth Rate | 3.0% |
| Asset Valuation Method | Market value |
| Inflation | 2.5% per year |
| Salary Increases | 3.0% per year until the assumed retirement age |
| Investment Rate of Return | 6.875% per year |
| Retirement Age | Rates of retirement for age 50 to 65 were used |

| Age | Rate of Retirement |
|---|---|
| 50 | .14 |
| 55 | .20 |
| 60 | .25 |
| 65 | .50 |
| 70 | 1.0 |

| | |
|---|---|
| Mortality | PubS-2010 Mortality with generational projection per the MP-2019 Ultimate Scale |
| Termination Rates | See table below |
| Disability Rates | See table below |

| Age | Rate of Termination | Age | Rate of Disability |
|---|---|---|---|
| 25 | .050 | 25 | .0010 |
| 30 | .025 | 35 | .0035 |
| 35 | .020 | 45 | .0065 |
| 40 and Over | .010 | 55 | .0150 |
| | | 65 | .0425 |

# IV Supplementary Information

## Governmental Funds

**CITY OF DECATUR, ILLINOIS**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED DECEMBER 31, 2020**

**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 Grant Fund accounts for federal and State of Illinois grant revenue received and expenditures of the monies for the grant purpose intended.

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.

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 TIF Fund accounts for the tax increment financing project activities for capital improvement in the City's seven (7) TIF Districts.

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 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.

The Municipal Band Fund accounts for revenues, including property taxes levied for this activity, and expenditures for the City's Municipal Band.

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 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.

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 DCDF fund accounts for the not-for-profit corporation which finances and subsidizes housing rehabilitation activities in the City.

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

The Community Revitalization Fund accounts for cash receipts and expenditures incurred from monies received related to the City's Community Revitalization programs.

The Decatur Public Library Fund accounts for revenues designated to finance the City's Public Library and expenditures of such fund. The Library's primary source of revenue is property taxes.

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 Local Streets and Roads Fund accounts for revenues received from the City's local motor fuel tax and expenditures for street and road improvements.

**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.

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.

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
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING BALANCE SHEET
# DECEMBER 31, 2020

| | Special Revenue Funds | Capital Projects Funds | Debt Service Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Investments | $ 8,782,215 | $ 7,267,560 | $ 1,340,180 | $ 17,389,955 |
| Receivables: | | | | |
| Property Taxes, Net | 5,342,382 | - | 1,372,502 | 6,714,884 |
| Illinois Municipal Sales Tax | 77,512 | - | - | 77,512 |
| Other Taxes | 222,467 | - | - | 222,467 |
| Due from Other Governments | 5,752,259 | - | - | 5,752,259 |
| Due from Other Funds | - | - | - | - |
| Accounts Receivable | 141,303 | 1,054 | - | 142,357 |
| Notes Receivable | 321,425 | - | - | 321,425 |
| Other Receivable | - | 7,369 | 432 | 7,801 |
| Prepaid Expenses | 3,760,359 | - | - | 3,760,359 |
| Total Assets | $ 24,399,922 | $ 7,275,983 | $ 2,713,114 | $ 34,389,019 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts Payable | $ 2,697,788 | $ 527,605 | $ - | $ 3,225,393 |
| Contracts Payable | 2,995 | 56,667 | - | 59,662 |
| Other Accrued Liabilities | 457,326 | - | - | 457,326 |
| Due to Other Funds | 1,797,000 | 1,381,816 | - | 3,178,816 |
| Total Liabilities | 4,955,109 | 1,966,088 | - | 6,921,197 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable Taxes and Grants | 4,779,850 | 50,299 | - | 4,830,149 |
| Subsequent Year's Property Taxes | 5,041,549 | - | 1,335,380 | 6,376,929 |
| Total Deferred Inflows of Resources | 9,821,399 | 50,299 | 1,335,380 | 11,207,078 |
| **FUND BALANCES** | | | | |
| Nonspendable: | | | | |
| Prepaid Items | 3,760,359 | - | - | 3,760,359 |
| Restricted: | | | | |
| Transportation and Highway | 1,421,279 | - | - | 1,421,279 |
| Culture | 100,701 | - | - | 100,701 |
| Economic Development | 3,045,484 | - | - | 3,045,484 |
| Public Safety | 720,348 | 5,113,815 | - | 5,834,163 |
| Education | 2,069,988 | - | - | 2,069,988 |
| Debt Service | - | - | 1,377,734 | 1,377,734 |
| Committed: | | | | |
| Education | 184,565 | - | - | 184,565 |
| Public Safety | - | 1,191,287 | - | 1,191,287 |
| Public Works | - | 299,794 | - | 299,794 |
| Unassigned | (1,679,310) | (1,345,300) | - | (3,024,610) |
| Total Fund Balances | 9,623,414 | 5,259,596 | 1,377,734 | 16,260,744 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 24,399,922 | $ 7,275,983 | $ 2,713,114 | $ 34,389,019 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR GOVERNMENTAL FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT)
# YEAR ENDED DECEMBER 31, 2020

| | Special Revenue Funds | Capital Projects Funds | Debt Service Fund | Total |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 6,956,042 | $ - | $ 2,106,748 | $ 9,062,790 |
| Investment Income | 55,007 | 50,446 | 5,394 | 110,847 |
| Intergovernmental | 10,633,284 | - | - | 10,633,284 |
| Fines and Fees | 195,963 | - | - | 195,963 |
| Other Revenues | 1,261,902 | 4,680 | - | 1,266,582 |
| Total Revenues | 19,102,198 | 55,126 | 2,112,142 | 21,269,466 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Economic Development | 2,984,942 | 500,000 | - | 3,484,942 |
| Public Safety | 512,198 | 1,492,056 | - | 2,004,254 |
| Culture | 29,058 | - | - | 29,058 |
| Public Works | 6,947,399 | 112,755 | - | 7,060,154 |
| Education | 4,930,434 | - | - | 4,930,434 |
| General Government | 1,107,054 | - | - | 1,107,054 |
| Transportation | - | - | | - |
| Debt Service: | | | | |
| Principal Retirement | 8,223,209 | 433,013 | 1,717,500 | 10,373,722 |
| Interest and Other Charges | 592,726 | 35,591 | 776,462 | 1,404,779 |
| Bond Issuance Costs | 46,615 | - | - | 46,615 |
| Total Expenditures | 25,373,635 | 2,573,415 | 2,493,962 | 30,441,012 |
| Excess (Deficiency) of Revenues Over Expenditures | (6,271,437) | (2,518,289) | (381,820) | (9,171,546) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Sale of Capital Assets | 8,736 | 100 | - | 8,836 |
| Loan Proceeds/Issuance of Debt | 6,390,000 | - | - | 6,390,000 |
| Transfers In | 663,968 | 1,945,427 | 373,884 | 2,983,279 |
| Transfers Out | (25,994) | - | - | (25,994) |
| Total Other Financing Sources (Uses) | 7,036,710 | 1,945,527 | 373,884 | 9,356,121 |
| Net Change in Fund Balances | 765,273 | (572,762) | (7,936) | 184,575 |
| Fund Balances - Beginning of Year | 8,858,141 | 5,832,358 | 1,385,670 | 16,076,169 |
| **FUND BALANCES - END OF YEAR** | $ 9,623,414 | $ 5,259,596 | $ 1,377,734 | $ 16,260,744 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR SPECIAL REVENUE FUNDS
# COMBINING BALANCE SHEET
# DECEMBER 31, 2020

| | Grant Fund | HOME Fund | CDBG Fund | TIF Fund | DUATS Funds | State Drug Enforcement Fund | Public Safety Fund | Municipal Band Fund | Federal Drug Enforcement Fund | Foreign Fire Tax Fund |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | | |
| Cash and Investments | $ 1,062 | $ 78,765 | $ 642 | $ 1,848,142 | $ 31,799 | $ 263,300 | $ 424,363 | $ 99,930 | $ 274,999 | $ 168,424 |
| Receivables: | | | | | | | | | | - |
| Account Receivable, Net | - | - | - | - | - | - | - | - | 78 | - |
| Property Taxes, Net | - | - | - | 2,352,197 | - | - | - | 65,553 | - | - |
| Illinois Municipal Sales Tax | - | - | - | 77,512 | - | - | - | - | - | - |
| Other Taxes | - | - | - | 3,346 | - | - | - | - | - | - |
| Due from Other Governments | 2,302,017 | 2,444 | 440,972 | - | 152,749 | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable | - | 129,257 | 3,893 | - | - | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - | 3,280 | - | - | - | - |
| Total Assets | $ 2,303,079 | $ 210,466 | $ 445,507 | $ 4,281,197 | $ 184,548 | $ 266,580 | $ 424,363 | $ 165,483 | $ 275,077 | $ 168,424 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | | | | |
| **LIABILITIES** | | | | | | | | | | |
| Accounts Payable | $ 179,243 | $ 35,360 | $ 48,740 | $ 1,214,969 | $ 15,917 | $ - | $ 43,663 | $ 367 | $ - | $ 5,595 |
| Contracts Payable | - | - | - | - | - | - | - | - | - | - |
| Due to Other Funds | 410,000 | - | 432,000 | - | - | - | - | - | - | - |
| Other Accrued Liabilities | - | - | - | - | - | 197,423 | 164,135 | - | - | - |
| Total Liabilities | 589,243 | 35,360 | 480,740 | 1,214,969 | 15,917 | 197,423 | 207,798 | 367 | - | 5,595 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | | |
| Unavailable Taxes and Grants | 2,035,865 | - | - | 25,746 | 116,858 | - | - | - | - | - |
| Subsequent Year's Property Taxes | - | - | - | 2,103,234 | - | - | - | 64,415 | - | - |
| Total Deferred Inflows of Resources | 2,035,865 | - | - | 2,128,980 | 116,858 | - | - | 64,415 | - | - |
| **FUND BALANCES (DEFICIT)** | | | | | | | | | | |
| Nonspendable: | | | | | | | | | | |
| Prepaid Items | - | - | - | - | - | 3,280 | - | - | - | - |
| Restricted: | | | | | | | | | | |
| Transportation and Highway | - | - | - | - | - | - | - | - | - | - |
| Culture | - | - | - | - | - | - | - | 100,701 | - | - |
| Economic Development | - | 175,106 | - | 937,248 | 51,773 | - | - | - | - | - |
| Public Safety | - | - | - | - | - | 65,877 | 216,565 | - | 275,077 | 162,829 |
| Education | - | - | - | - | - | - | - | - | - | - |
| Committed: | | | | | | | | | | |
| Education | - | - | - | - | - | - | - | - | - | - |
| Unassigned | (322,029) | - | (35,233) | - | - | - | - | - | - | - |
| Total Fund Balance (Deficits) | (322,029) | 175,106 | (35,233) | 937,248 | 51,773 | 69,157 | 216,565 | 100,701 | 275,077 | 162,829 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 2,303,079 | $ 210,466 | $ 445,507 | $ 4,281,197 | $ 184,548 | $ 266,580 | $ 424,363 | $ 165,483 | $ 275,077 | $ 168,424 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
# COMBINING BALANCE SHEET
# DECEMBER 31, 2020

| | PEG Fund | DCDF Fund | Building Fund | Community Revitalization Fund | Library Fund | Motor Fuel Tax Fund | Local Streets and Roads Fund | Total |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash and Investments | $ 97,188 | $ 145,301 | $ 220,922 | $ 1,548,290 | $ 1,982,975 | $ 1,274 | $ 1,594,839 | $ 8,782,215 |
| Receivables: | | | | | | | | |
| Account Receivable, Net | - | - | - | - | - | 141,225 | - | 141,303 |
| Property Taxes, Net | - | - | - | - | 2,924,632 | - | - | 5,342,382 |
| Illinois Municipal Sales Tax | - | - | - | - | - | - | - | 77,512 |
| Other Taxes | - | - | - | - | 54,401 | 26,750 | 137,970 | 222,467 |
| Due from Other Governments | - | - | - | - | - | 2,854,077 | - | 5,752,259 |
| Due from Other Funds | - | - | - | - | - | - | - | - |
| Notes Receivable | - | 188,275 | - | - | - | - | - | 321,425 |
| Prepaid Expenses | - | - | - | - | - | 3,757,079 | - | 3,760,359 |
| Total Assets | $ 97,188 | $ 333,576 | $ 220,922 | $ 1,548,290 | $ 4,962,008 | $ 6,780,405 | $ 1,732,809 | $ 24,399,922 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | | |
| **LIABILITIES** | | | | | | | | |
| Accounts Payable | $ 499 | $ 509 | $ 36,357 | $ - | $ 19,041 | $ 788,993 | $ 308,535 | $ 2,697,788 |
| Contracts Payable | - | - | - | - | - | - | 2,995 | 2,995 |
| Due to Other Funds | - | - | - | - | - | 955,000 | - | 1,797,000 |
| Other Accrued Liabilities | - | - | - | - | 95,768 | - | - | 457,326 |
| Total Liabilities | 499 | 509 | 36,357 | - | 114,809 | 1,743,993 | 311,530 | 4,955,109 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | |
| Unavailable Taxes and Grants | - | - | - | - | - | 2,601,381 | - | 4,779,850 |
| Subsequent Year's Property Taxes | - | - | - | - | 2,873,900 | - | - | 5,041,549 |
| Total Deferred Inflows of Resources | - | - | - | - | 2,873,900 | 2,601,381 | - | 9,821,399 |
| **FUND BALANCES (DEFICIT)** | | | | | | | | |
| Nonspendable: | | | | | | | | |
| Prepaid Items | - | - | - | - | - | 3,757,079 | - | 3,760,359 |
| Restricted: | | | | | | | | |
| Transportation and Highway | - | - | - | - | - | - | 1,421,279 | 1,421,279 |
| Culture | - | - | - | - | - | - | - | 100,701 |
| Economic Development | - | 333,067 | - | 1,548,290 | - | - | - | 3,045,484 |
| Public Safety | - | - | - | - | - | - | - | 720,348 |
| Education | 96,689 | - | - | - | 1,973,299 | - | - | 2,069,988 |
| Committed: | | | | | | | | |
| Education | - | - | 184,565 | - | - | - | - | 184,565 |
| Unassigned | - | - | - | - | - | (1,322,048) | - | (1,679,310) |
| Total Fund Balance (Deficits) | 96,689 | 333,067 | 184,565 | 1,548,290 | 1,973,299 | 2,435,031 | 1,421,279 | 9,623,414 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 97,188 | $ 333,576 | $ 220,922 | $ 1,548,290 | $ 4,962,008 | $ 6,780,405 | $ 1,732,809 | $ 24,399,922 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR SPECIAL REVENUE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT)
# YEAR ENDED DECEMBER 31, 2020

| | Grant Fund | HOME Fund | CDBG Fund | TIF Fund | DUATS Fund | State Drug Enforcement Fund | Public Safety Fund | Municipal Band Fund | Federal Drug Enforcement Fund | Foreign Fire Tax Fund |
|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ 2,366,543 | $ - | $ - | $ - | $ 64,578 | $ - | $ - |
| Investment Income and Net Increase in Fair Value of Investments | - | 2,194 | - | 9,051 | 217 | 164 | 2,644 | 237 | - | 421 |
| Intergovernmental | 770,025 | 218,275 | 1,424,209 | 161,393 | 197,905 | - | - | - | - | - |
| Fines and Fees | - | - | - | - | - | 111,399 | 69,836 | - | - | - |
| Other Revenue | - | - | 190 | 88,427 | - | 26,167 | 20,748 | 16,799 | 151,244 | 145,605 |
| Total Revenues | 770,025 | 220,469 | 1,424,399 | 2,625,414 | 198,122 | 137,730 | 93,228 | 81,614 | 151,244 | 146,026 |
| **EXPENDITURES** | | | | | | | | | | |
| Current: | | | | | | | | | | |
| Economic Development | - | 273,572 | 1,274,206 | 703,558 | 417,762 | - | - | - | - | - |
| Public Safety | - | - | - | - | - | 171,067 | 148,601 | - | 5,794 | 186,736 |
| Culture | - | - | - | - | - | - | - | 29,058 | - | - |
| Public Works | - | - | - | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - | - | - | - |
| General Government | 1,107,054 | - | - | - | - | - | - | - | - | - |
| Debt Services: | | | | | | | | | | |
| Principal Retirement | - | - | 200,000 | 6,951,780 | - | - | - | - | - | - |
| Interest and Other Charges | - | - | 15,717 | 430,426 | - | - | - | - | - | - |
| Bond Issuance Costs | - | - | - | 46,615 | - | - | - | - | - | - |
| Total Expenditures | 1,107,054 | 273,572 | 1,489,923 | 8,132,379 | 417,762 | 171,067 | 148,601 | 29,058 | 5,794 | 186,736 |
| Excess (Deficiency) of Revenues Over Expenditures | (337,029) | (53,103) | (65,524) | (5,506,965) | (219,640) | (33,337) | (55,373) | 52,556 | 145,450 | (40,710) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | | | |
| Sale of Capital Assets | - | - | - | - | - | 8,736 | - | - | - | - |
| Issuance of Debt | - | - | - | 6,390,000 | - | - | - | - | - | - |
| Transfers In | 15,000 | - | - | 45,000 | - | - | - | 12,681 | - | - |
| Transfers Out | - | - | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 15,000 | - | - | 6,435,000 | - | 8,736 | - | 12,681 | - | - |
| Net Change in Fund Balances | (322,029) | (53,103) | (65,524) | 928,035 | (219,640) | (24,601) | (55,373) | 65,237 | 145,450 | (40,710) |
| Fund Balances - Beginning of Year | - | 228,209 | 30,291 | 9,213 | 271,413 | 93,758 | 271,938 | 35,464 | 129,627 | 203,539 |
| **FUND BALANCES (DEFICIT) - END OF YEAR** | $ (322,029) | $ 175,106 | $ (35,233) | $ 937,248 | $ 51,773 | $ 69,157 | $ 216,565 | $ 100,701 | $ 275,077 | $ 162,829 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR SPECIAL REVENUE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) (CONTINUED)
# YEAR ENDED DECEMBER 31, 2020

| | PEG Fund | DCDF Fund | Building Fund | Community Revitalization Fund | Library Fund | Motor Fuel Tax Fund | Local Streets and Roads Fund | Total |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ 2,879,198 | $ - | $ 1,645,723 | $ 6,956,042 |
| Investment Income and Net Increase in Fair Value of Investments | 551 | 8,443 | 3,383 | 6,125 | 8,256 | 12,621 | 700 | 55,007 |
| Intergovernmental | - | - | - | 1,188,875 | 426,186 | 6,246,416 | - | 10,633,284 |
| Fines and Fees | - | - | - | - | 14,728 | - | - | 195,963 |
| Other Revenue | 72,300 | 300 | 673,174 | 400 | 25,197 | 11,743 | 29,608 | 1,261,902 |
| Total Revenues | 72,851 | 8,743 | 676,557 | 1,195,400 | 3,353,565 | 6,270,780 | 1,676,031 | 19,102,198 |
| **EXPENDITURES** | | | | | | | | |
| Current: | | | | | | | | |
| Economic Development | - | 11,682 | - | 304,162 | - | - | - | 2,984,942 |
| Public Safety | - | - | - | - | - | - | - | 512,198 |
| Culture | - | - | - | - | - | - | - | 29,058 |
| Public Works | - | - | - | - | - | 5,787,143 | 1,160,256 | 6,947,399 |
| Education | 63,147 | - | 1,066,572 | - | 3,800,715 | - | - | 4,930,434 |
| General Government | - | - | - | - | - | - | - | 1,107,054 |
| Debt Services: | | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | 1,071,429 | 8,223,209 |
| Interest and Other Charges | - | - | 30,166 | - | - | - | 116,417 | 592,726 |
| Bond Issuance Costs | - | - | - | - | - | - | - | 46,615 |
| Total Expenditures | 63,147 | 11,682 | 1,096,738 | 304,162 | 3,800,715 | 5,787,143 | 2,348,102 | 25,373,635 |
| Excess (Deficiency) of Revenues Over Expenditures | 9,704 | (2,939) | (420,181) | 891,238 | (447,150) | 483,637 | (672,071) | (6,271,437) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Sale of Capital Assets | - | - | - | - | - | - | - | 8,736 |
| Issuance of Debt | - | - | - | - | - | - | - | 6,390,000 |
| Transfers In | - | - | - | - | 591,287 | - | - | 663,968 |
| Transfers Out | - | - | - | - | (25,994) | - | - | (25,994) |
| Total Other Financing Sources (Uses) | - | - | - | - | 565,293 | - | - | 7,036,710 |
| Net Change in Fund Balances | 9,704 | (2,939) | (420,181) | 891,238 | 118,143 | 483,637 | (672,071) | 765,273 |
| Fund Balances - Beginning of Year | 86,985 | 336,006 | 604,746 | 657,052 | 1,855,156 | 1,951,394 | 2,093,350 | 8,858,141 |
| **FUND BALANCES (DEFICIT) - END OF YEAR** | $ 96,689 | $ 333,067 | $ 184,565 | $ 1,548,290 | $ 1,973,299 | $ 2,435,031 | $ 1,421,279 | $ 9,623,414 |

**CITY OF DECATUR, ILLINOIS**
**GRANT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 3,175,000 | $ 518,873 | $ (2,656,127) |
| Total Revenues | 3,175,000 | 518,873 | (2,656,127) |
| **EXPENDITURES** | | | |
| General Government | 3,175,000 | 927,811 | 2,247,189 |
| **NET CHANGE IN FUND BALANCE** | $ - | $ (408,938) | $ (408,938) |

**CITY OF DECATUR, ILLINOIS**
**HOME FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Federal Grants | $ 1,000,000 | $ 237,818 | $ (762,182) |
| Loan Repayment | 37,884 | 20,983 | (16,901) |
| Investment Income | - | 146 | 146 |
| Total Revenues | 1,037,884 | 258,947 | (778,937) |
| **EXPENDITURES** | | | |
| Economic Development | 1,037,884 | 257,468 | 780,416 |
| Excess (Deficiency) of Revenues Over Expenditures | - | 1,479 | 1,479 |
| **NET CHANGE IN FUND BALANCE** | $ - | $ 1,479 | $ 1,479 |

**CITY OF DECATUR, ILLINOIS**
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Federal Grant | $ 2,168,315 | $ 1,033,177 | $ (1,135,138) |
| Other Revenue | 1,500 | 4,329 | 5,829 |
| Total Revenue | 2,169,815 | 1,037,506 | (1,129,309) |
| **EXPENDITURES** | | | |
| Economic Development: | | | |
| Public Services | 1,337,491 | 718,359 | 619,132 |
| Personnel Services | 482,192 | 499,566 | (17,374) |
| Contractual Services | 109,000 | 36,887 | 72,113 |
| Supplies | 21,000 | 2,641 | 18,359 |
| Other Charges | 4,415 | 1,950 | 2,465 |
| Debt Services: | | | |
| Principal Retirement | 200,000 | 200,000 | - |
| Interest Payment | 15,717 | 15,717 | - |
| Total Expenditures | 2,169,815 | 1,475,120 | 694,695 |
| Excess (Deficiency) of Revenues Over Expenditures | - | (437,614) | (437,614) |
| **NET CHANGE IN FUND BALANCE** | $ - | $ (437,614) | $ (437,614) |

**CITY OF DECATUR, ILLINOIS**
**TIF FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Property Taxes | $ 1,944,384 | $ 1,895,250 | $ (49,134) |
| Intergovernmental | 390,000 | 397,734 | 7,734 |
| Investment Income | - | 9,051 | 9,051 |
| Other Revenue | 141,460 | 88,427 | (53,033) |
| Total Revenues | 2,475,844 | 2,390,462 | (85,382) |
| **EXPENDITURES** | | | |
| Economic Development | 2,174,583 | 1,058,416 | 1,116,167 |
| Debt Services: | | | |
| Principal Retirement | 6,951,780 | 6,951,780 | - |
| Interest and Other Charges | 430,790 | 430,426 | 364 |
| Bond Issuance Costs | 46,615 | 46,615 | - |
| Total Expenses | 9,603,768 | 8,487,237 | 1,116,531 |
| Excess (Deficiency) of Revenues Over Expenditures | (7,127,924) | (6,096,775) | 1,031,149 |
| **OTHER FINANCING SOURCES** | | | |
| Bond Proceeds | 6,388,525 | 6,390,000 | 1,475 |
| Transfers In | 45,000 | 45,000 | - |
| Total Other Financing Services | 6,433,525 | 6,435,000 | 1,475 |
| **NET CHANGE IN FUND BALANCE** | $ (694,399) | $ 338,225 | $ 1,032,624 |

**CITY OF DECATUR, ILLINOIS**
**DUATS FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 349,120 | $ 433,424 | $ 84,304 |
| Investment Income | - | 217 | 217 |
| Total Revenue | 349,120 | 433,641 | 84,521 |
| **EXPENDITURES** | | | |
| Economic Development | 399,120 | 402,178 | (3,058) |
| Total Expenditures | 399,120 | 402,178 | (3,058) |
| **NET CHANGE IN FUND BALANCE** | $ (50,000) | $ 31,463 | $ 81,463 |

**CITY OF DECATUR, ILLINOIS**
**STATE DRUG ENFORCEMENT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ 500 | $ 164 | $ (336) |
| Fines and Fees | 192,000 | 111,399 | (80,601) |
| Other Revenue | 100 | 26,168 | 26,068 |
| Total Revenues | 192,600 | 137,731 | (54,869) |
| **EXPENDITURES** | | | |
| Public Safety | 321,360 | 178,601 | 142,759 |
| Excess (Deficiency) of Revenues Over Expenditures | (128,760) | (40,870) | 87,890 |
| **OTHER FINANCING SOURCES** | | | |
| Sale of Capital Assets | 100 | 8,736 | 8,636 |
| **NET CHANGE IN FUND BALANCE** | $ (128,660) | $ (32,134) | $ 96,526 |

**CITY OF DECATUR, ILLINOIS**
**PUBLIC SAFETY FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Fees | $ 113,800 | $ 69,836 | $ (43,964) |
| Intergovernmental | - | - | - |
| Investment Income | 1,700 | 2,644 | 944 |
| Other Revenues | 4,100 | 20,749 | 16,649 |
| Total Revenues | 119,600 | 93,229 | (26,371) |
| **EXPENDITURES** | | | |
| Public Safety | 192,000 | 112,607 | 79,393 |
| Excess (Deficiency) of Revenues Over Expenditures | (72,400) | (19,378) | 53,022 |
| **OTHER FINANCING SOURCES** | | | |
| Sale of Capital Assets | 4,000 | - | (4,000) |
| **NET CHANGE IN FUND BALANCE** | $ (68,400) | $ (19,378) | $ 49,022 |

**CITY OF DECATUR, ILLINOIS**
**MUNICIPAL BAND FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Property Taxes | $ 63,700 | $ 63,440 | $ (260) |
| Investment Income | 200 | 237 | 37 |
| Other Revenue | 20,000 | 16,800 | (3,200) |
| Total Revenues | 83,900 | 80,477 | (3,423) |
| **EXPENDITURES** | | | |
| Culture | 96,581 | 28,691 | 67,890 |
| Excess (Deficiency) of Revenues Over Expenditures | (12,681) | 51,786 | 64,467 |
| **OTHER FINANCING SOURCES** | | | |
| Transfer In | 12,681 | 12,681 | - |
| **NET CHANGE IN FUND BALANCE** | $ - | $ 64,467 | $ 64,467 |

**CITY OF DECATUR, ILLINOIS**
**FEDERAL DRUG ENFORCEMENT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | $ 85,200 | $ 151,245 | $ 66,045 |
| **EXPENDITURES** | | | |
| Public Safety | 150,000 | 5,794 | 144,206 |
| **NET CHANGE IN FUND BALANCE** | $ (64,800) | $ 145,451 | $ 210,251 |

**CITY OF DECATUR, ILLINOIS**
**FOREIGN FIRE TAX FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ 1,000 | $ 421 | $ (579) |
| Other Revenue | 136,000 | 145,604 | 9,604 |
| Total Revenues | 137,000 | 146,025 | 9,025 |
| **EXPENDITURES** | | | |
| Public Safety | 212,000 | 188,166 | 23,834 |
| **NET CHANGE IN FUND BALANCE** | $ (75,000) | $ (42,141) | $ 32,859 |

**CITY OF DECATUR, ILLINOIS**
**PEG FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ 850 | $ 551 | $ (299) |
| Other Revenue | 79,000 | 72,299 | (6,701) |
| Total Revenues | 79,850 | 72,850 | (7,000) |
| **EXPENDITURES** | | | |
| Education | 79,397 | 63,194 | 16,203 |
| **NET CHANGE IN FUND BALANCE** | $ 453 | $ 9,656 | $ 9,203 |

**CITY OF DECATUR, ILLINOIS**
**DCDF FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ - | $ 312 | $ 312 |
| Other Revenue | 16,500 | 14,989 | (1,511) |
| Total Revenues | 16,500 | 15,301 | (1,199) |
| **EXPENDITURES** | | | |
| Economic Development | 153,500 | 8,586 | 144,914 |
| **NET CHANGE IN FUND BALANCE** | $ (137,000) | $ 6,715 | $ 143,715 |

**CITY OF DECATUR, ILLINOIS**
**BUILDING FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 300,000 | $ - | $ (300,000) |
| Investment Income | 2,160 | 3,383 | 1,223 |
| Other Revenue | 575,000 | 673,174 | 98,174 |
| Total Revenues | 877,160 | 676,557 | (200,603) |
| **EXPENDITURES** | | | |
| Education | 1,271,748 | 1,316,875 | (45,127) |
| Debt Services: | | | |
| Principal Retirement | 69,781 | - | 69,781 |
| Interest and Other Charges | 38,481 | 30,166 | 8,315 |
| Total Expenditures | 1,380,010 | 1,347,041 | 32,969 |
| Excess (Deficiency) of Revenues Over Expenditures | (502,850) | (670,484) | (167,634) |
| **OTHER FINANCING SOURCES** | | | |
| Bond Proceeds | 200,000 | - | (200,000) |
| **NET CHANGE IN FUND BALANCE** | $ (302,850) | $ (670,484) | $ (367,634) |

**CITY OF DECATUR, ILLINOIS**
**COMMUNITY REVITALIZATION FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 1,355,000 | $ 1,188,875 | $ (166,125) |
| Investment Income | 10,000 | 6,125 | (3,875) |
| Other Revenue | - | 400 | 400 |
| Total Revenues | 1,365,000 | 1,195,400 | (169,600) |
| **EXPENDITURES** | | | |
| Economic Development | 2,442,000 | 362,853 | 2,079,147 |
| **NET CHANGE IN FUND BALANCE** | $ (1,077,000) | $ 832,547 | $ 1,909,547 |

**CITY OF DECATUR, ILLINOIS**
**LIBRARY FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 2,842,000 | $ 2,828,466 | $ (13,534) |
| Intergovernmental | 449,144 | 411,282 | (37,862) |
| Investment Income and Net Increase in Fair Value of Investments | 9,150 | 8,256 | (894) |
| Fines and Fees | 25,550 | 14,728 | (10,822) |
| Rental Income | 1,500 | - | (1,500) |
| Other Revenue | 106,000 | 25,197 | (80,803) |
| Total Revenues | 3,433,344 | 3,287,929 | (145,415) |
| **EXPENDITURES** | | | |
| Current: | | | |
| Education | 4,035,458 | 3,779,981 | 255,477 |
| Excess (Deficiency) of Revenues Over Expenditures | (602,114) | (492,052) | 110,062 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | 565,293 | 591,287 | 25,994 |
| Transfers Out | - | (25,994) | (25,994) |
| Total Other Financing Sources | 565,293 | 565,293 | - |
| **NET CHANGE IN FUND BALANCE** | $ (36,821) | $ 73,241 | $ 110,062 |

**CITY OF DECATUR, ILLINOIS**
**MOTOR FUEL TAX FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original & Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental: | | | |
| Motor Fuel Tax | $ 3,187,120 | $ 2,851,635 | $ (335,485) |
| Other | 6,927,135 | 3,969,435 | (2,957,700) |
| Investment Income | 8,000 | 12,621 | 4,621 |
| Other Revenue | 1,500 | 15,541 | 14,041 |
| Total Revenues | 10,123,755 | 6,849,232 | (3,274,523) |
| **EXPENDITURES** | | | |
| Public Works: | | | |
| Street Repair and Maintenance | 10,699,966 | 9,530,260 | 1,169,706 |
| **NET CHANGE IN FUND BALANCE** | $ (576,211) | $ (2,681,028) | $ (2,104,817) |

**CITY OF DECATUR, ILLINOIS**
**LOCAL STREETS AND ROADS FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Original and Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 1,956,488 | $ 1,668,749 | $ (287,739) |
| Investment Income and Net Increase in Fair Value of Investments | 40 | 700 | 660 |
| Other Revenue | - | 29,610 | 29,610 |
| Total Revenues | 1,956,528 | 1,699,059 | (257,469) |
| **EXPENDITURES** | | | |
| Current: | | | |
| Public Works | 1,655,004 | 917,442 | 737,562 |
| Debt Services: | | | |
| Principal Retirement | 1,071,429 | 1,071,429 | - |
| Interest and Other Charges | 120,000 | 116,417 | 3,583 |
| Total Expenses | 2,846,433 | 2,105,288 | 741,145 |
| Excess (Deficiency) of Revenues Over Expenditures | (889,905) | (406,229) | 483,676 |
| **NET CHANGE IN FUND BALANCE** | $ (889,905) | $ (406,229) | $ 483,676 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR CAPITAL PROJECT FUNDS
# COMBINING BALANCE SHEET
# DECEMBER 31, 2020

| | Capital Projects Fund | 2018 Project Fund | Equipment Replacement Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Investments | $ 85,761 | $ 5,690,718 | $ 1,491,081 | $ 7,267,560 |
| Receivables: | | | | |
| Accounts Receivable | 1,054 | - | - | 1,054 |
| Other | - | 7,369 | - | 7,369 |
| Total Assets | $ 86,815 | $ 5,698,087 | $ 1,491,081 | $ 7,275,983 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| Liabilities: | | | | |
| Accounts Payable | $ - | $ 527,605 | $ - | $ 527,605 |
| Contracts Payable | - | 56,667 | - | 56,667 |
| Due to Other Funds | 1,381,816 | - | - | 1,381,816 |
| Total Liabilities | 1,381,816 | 584,272 | - | 1,966,088 |
| Deferred Inflows of Resources: | | | | |
| Unavailable Taxes and Grants | 50,299 | - | - | 50,299 |
| Fund Balances | | | | |
| Restricted: | | | | |
| Public Safety | - | 5,113,815 | - | 5,113,815 |
| Committed: | | | | |
| Public Safety | - | - | 1,191,287 | 1,191,287 |
| Public Works | - | - | 299,794 | 299,794 |
| Unassigned | (1,345,300) | - | - | (1,345,300) |
| Total Fund Balances | (1,345,300) | 5,113,815 | 1,491,081 | 5,259,596 |
| Total Liabilities and Fund Balances | $ 86,815 | $ 5,698,087 | $ 1,491,081 | $ 7,275,983 |

**CITY OF DECATUR, ILLINOIS**
**NONMAJOR CAPITAL PROJECT FUNDS**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS)**
**YEAR ENDED DECEMBER 31, 2020**

| | Capital Projects Fund | 2018 Project Fund | Equipment Replacement Fund | Total |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Investment Income | $ 2,228 | $ 41,582 | $ 6,636 | $ 50,446 |
| Other Revenues | - | - | 4,680 | 4,680 |
| Total Revenues | 2,228 | 41,582 | 11,316 | 55,126 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Economic Development | 500,000 | - | - | 500,000 |
| Public Safety | - | 894,318 | 597,738 | 1,492,056 |
| Public Works | 30,000 | - | 82,755 | 112,755 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 433,013 | 433,013 |
| Interest and Other Charges | - | - | 35,591 | 35,591 |
| Total Expenditures | 530,000 | 894,318 | 1,149,097 | 2,573,415 |
| Deficiency of Revenues Over Expenditures | (527,772) | (852,736) | (1,137,781) | (2,518,289) |
| **OTHER FINANCING SOURCES** | | | | |
| Sale of Capital Assets | - | - | 100 | 100 |
| Transfers In | 330,000 | - | 1,615,427 | 1,945,427 |
| Total Other Financing Sources | 330,000 | - | 1,615,527 | 1,945,527 |
| **NET CHANGE IN FUND BALANCE** | (197,772) | (852,736) | 477,746 | (572,762) |
| Fund Balances - Beginning of Year (Deficits) | (1,147,528) | 5,966,551 | 1,013,335 | 5,832,358 |
| **FUND BALANCES - END OF YEAR (DEFICITS)** | $(1,345,300) | $ 5,113,815 | $ 1,491,081 | $ 5,259,596 |

**CITY OF DECATUR, ILLINOIS**
**CAPITAL PROJECTS FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ - | $ 2,228 | $ 2,228 |
| Intergovernmental | 155,000 | - | (155,000) |
| Other Revenue | - | - | - |
| Total Revenues | 155,000 | 2,228 | (152,772) |
| **EXPENDITURES** | | | |
| Economic Development | 500,000 | 500,000 | - |
| Public Works | 242,250 | 101,924 | 140,326 |
| Total Expenditures | 742,250 | 601,924 | 140,326 |
| Deficiency of Revenues Over Expenditures | (587,250) | (599,696) | (12,446) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | 330,000 | 330,000 | - |
| Transfers Out | (300,000) | - | 300,000 |
| Total Other Financing Sources (Uses) | 30,000 | 330,000 | 300,000 |
| **NET CHANGE IN FUND BALANCE** | $ (557,250) | $ (269,696) | $ 287,554 |

**CITY OF DECATUR, ILLINOIS**
**2018 PROJECT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ 65,500 | $ 128,690 | $ 63,190 |
| **EXPENDITURES** | | | |
| Public Safety | 6,261,016 | 765,222 | 5,495,794 |
| **NET CHANGE IN FUND BALANCE** | $ (6,195,516) | $ (636,532) | $ 5,558,984 |

**CITY OF DECATUR, ILLINOIS**
**EQUIPMENT REPLACEMENT FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Investment Income | $ - | $ 6,636 | $ 6,636 |
| Other Revenues | - | 4,680 | 4,680 |
| Total Revenues | - | 11,316 | 11,316 |
| **EXPENDITURES** | | | |
| Public Works | 116,000 | 592,192 | 476,192 |
| Debt Service: | | | |
| Principal Retirement | 744,502 | 433,013 | 311,489 |
| Lease Payments | 212,724 | 152,162 | 60,562 |
| Interest and Other Charges | 66,427 | 35,591 | 30,836 |
| Total Expenditures | 1,139,653 | 1,212,958 | (73,305) |
| Deficiency of Revenues Over Expenditures | (1,139,653) | (1,201,642) | (61,989) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Sale of Capital Assets | - | 100 | 100 |
| Transfers In | 550,100 | 1,615,427 | 1,065,327 |
| Total Other Financing Sources | 550,100 | 1,615,527 | 1,065,427 |
| **NET CHANGE IN FUND BALANCE** | $ (589,553) | $ 413,885 | $ 1,003,438 |

**CITY OF DECATUR, ILLINOIS**
**DEBT SERVICE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**CASH BASIS (NON-GAAP) BUDGET AND ACTUAL**
**YEAR ENDED DECEMBER 31, 2020**

| | Final Budget | Actual | Variance from Final Budget |
|---|---|---|---|
| **REVENUES** | | | |
| Property Taxes | $ 2,453,716 | $ 2,069,626 | $ (384,090) |
| Investment Income | 3,000 | 5,393 | 2,393 |
| Total Revenues | 2,456,716 | 2,075,019 | (381,697) |
| **EXPENDITURES** | | | |
| Debt Service: | | | |
| Principal and Interest | 1,717,500 | 1,717,500 | - |
| Interest and Fiscal Charges | 777,252 | 776,462 | 790 |
| Total Expenditures | 2,494,752 | 2,493,962 | 790 |
| Deficiency of Revenues Over Expenditures | (38,036) | (418,943) | (380,907) |
| **OTHER FINANCING SOURCES** | | | |
| Transfers In | 373,884 | 373,884 | - |
| Total Other Financing Sources | 373,884 | 373,884 | - |
| **NET CHANGE IN FUND BALANCE** | $ 335,848 | $ (45,059) | $ (380,907) |

# V Supplementary Information

## Nonmajor Enterprise Funds

**CITY OF DECATUR, ILLINOIS**
**NONMAJOR ENTERPRISE FUNDS**
**YEAR ENDED DECEMBER 31, 2020**

**Enterprise Funds** are established to account for operations: A) 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 B) 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
# NONMAJOR ENTERPRISE FUNDS
# COMBINING STATEMENT OF NET POSITION
# DECEMBER 31, 2020

| | Recycling Fund | Storm Water Fund | Fiber Optics Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **CURRENT ASSETS** | | | | |
| Cash and Cash Equivalents | $ 143,806 | $ 3,043,827 | $ 88,478 | $ 3,276,111 |
| Receivables: | | | | |
| Accounts Receivable | 66,576 | 87,467 | 450 | 154,493 |
| Total Current Assets | 210,382 | 3,131,294 | 88,928 | 3,430,604 |
| Capital Assets: | | | | |
| Improvements Other Than Buildings | - | 4,071,820 | 819,472 | 4,891,292 |
| Construction in Progress | - | 729,007 | - | 729,007 |
| Machinery and Equipment | - | 27,985 | 13,645 | 41,630 |
| Less: Accumulated Depreciation | - | 229,746 | 117,991 | 347,737 |
| Net Capital Assets | - | 4,599,066 | 715,126 | 5,314,192 |
| Total Assets | $ 210,382 | $ 7,730,360 | $ 804,054 | $ 8,744,796 |
| **LIABILITIES AND NET POSITION** | | | | |
| **LIABILITIES** | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | $ 58,140 | $ 390,708 | $ 5,500 | $ 454,348 |
| Contracts Payable | - | 13,712 | - | 13,712 |
| Interest Payable | - | 6,369 | - | 6,369 |
| Notes Payable | - | 162,381 | - | 162,381 |
| Total Current Liabilities | 58,140 | 573,170 | 5,500 | 636,810 |
| Noncurrent Liabilities: | | | | |
| Notes Payable | - | 3,131,273 | - | 3,131,273 |
| Total Liabilities | 58,140 | 3,704,443 | 5,500 | 3,768,083 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | - | 924,095 | 715,126 | 1,639,221 |
| Unrestricted | 152,242 | 3,101,822 | 83,428 | 3,337,492 |
| Total Net Position | 152,242 | 4,025,917 | 798,554 | 4,976,713 |
| Total Liabilities and Net Position | $ 210,382 | $ 7,730,360 | $ 804,054 | $ 8,744,796 |

**CITY OF DECATUR, ILLINOIS**
**NONMAJOR ENTERPRISE FUNDS**
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**
**YEAR ENDED DECEMBER 31, 2020**

| | Recycling Fund | Storm Water Fund | Fiber Optics Fund | Total |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Charges for Services | $ 696,813 | $ 1,595,430 | $ 31,675 | $ 2,323,918 |
| **OPERATING EXPENSES** | | | | |
| Contractual Services | 640,910 | 754,210 | 63,343 | 1,458,463 |
| Supplies | 25,629 | 117,547 | 1,196 | 144,372 |
| Depreciation | - | 104,354 | 44,471 | 148,825 |
| Total Operating Expenses | 666,539 | 976,111 | 109,010 | 1,751,660 |
| **OPERATING INCOME (LOSS)** | 30,274 | 619,319 | (77,335) | 572,258 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Investment Income | 771 | 16,749 | 670 | 18,190 |
| Interest and Other Charges | - | (59,464) | - | (59,464) |
| Total Nonoperating Revenues (Expenses) | 771 | (42,715) | 670 | (41,274) |
| Income (Loss) Before Transfers | 31,045 | 576,604 | (76,665) | 530,984 |
| **TRANSFERS** | | | | |
| Transfers In | - | 103,000 | - | 103,000 |
| Transfers Out | - | (70,251) | - | (70,251) |
| Total Transfers | - | 32,749 | - | 32,749 |
| Change in Net Position | 31,045 | 609,353 | (76,665) | 563,733 |
| Net Position - Beginning of Year | 121,197 | 3,416,564 | 875,219 | 4,412,980 |
| **NET POSITION - END OF YEAR** | $ 152,242 | $ 4,025,917 | $ 798,554 | $ 4,976,713 |

# CITY OF DECATUR, ILLINOIS
# NONMAJOR ENTERPRISE FUNDS
# COMBINING STATEMENT OF CASH FLOWS
# YEAR ENDED DECEMBER 31, 2020

| | Recycling Fund | Storm Water Fund | Fiber Optics Fund | Total |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Cash Received from Charges for Services | $ 686,487 | $ 1,582,989 | $ 31,675 | $ 2,301,151 |
| Cash Paid to Suppliers for Goods and Services | (664,552) | (850,298) | (59,038) | (1,573,888) |
| Net Cash Provided (Used) by Operating Activities | 21,935 | 732,691 | (27,363) | 727,263 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | |
| Cash Transfers from Other Funds | - | 103,000 | - | 103,000 |
| Cash Transfers to Other Funds | - | (70,251) | - | (70,251) |
| Net Cash Provided (Used) by Noncapital Financing Activities | - | 32,749 | - | 32,749 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Acquisition of Capital Assets | - | (132,487) | - | (132,487) |
| Principal Payment on Debt | - | (159,576) | - | (159,576) |
| Interest Payments and Other Charges | - | (59,737) | - | (59,737) |
| Net Cash Used by Capital and Related Financing Activities | - | (351,800) | - | (351,800) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Investment Income | 771 | 16,749 | 670 | 18,190 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | 22,706 | 430,389 | (26,693) | 426,402 |
| Cash and Cash Equivalents - Beginning of Year | 121,100 | 2,613,438 | 115,171 | 2,849,709 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 143,806 | $ 3,043,827 | $ 88,478 | $ 3,276,111 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | |
| Operating Income (Loss) | $ 30,274 | $ 619,319 | $ (77,335) | $ 572,258 |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation Expense | - | 104,354 | 44,471 | 148,825 |
| Effects of Changes in Operating Assets and Liabilities: | | | | |
| Accounts Receivable | (10,326) | (12,441) | - | (22,767) |
| Accounts Payable | 1,987 | 7,747 | 5,501 | 15,235 |
| Contracts Payable | - | 13,712 | - | 13,712 |
| Net Cash Provided (Used) by Operating Activities | $ 21,935 | $ 732,691 | $ (27,363) | $ 727,263 |
| **NONCASH ACTIVITIES** | | | | |
| Noncash Transactions | $ - | $ (395,029) | $ - | $ (395,029) |

Capital Asset purchases in the Storm Water Fund for which the cash had not been disbursed but rather was in accounts payable amounted to $381,317.

# VI Supplementary Information

## Internal Service Funds

**CITY OF DECATUR, ILLINOIS**
**INTERNAL SERVICE FUNDS**
**YEAR ENDED DECEMBER 31, 2020**

**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 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 Self Insurance (Employee Benefit 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
# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF NET POSITION
# DECEMBER 31, 2020

| | Fleet Maintenance Fund | Risk Management Fund | Employee Benefit Insurance Fund | Total |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **CURRENT ASSETS** | | | | |
| Cash and Cash Equivalents | $ 152,718 | $ 2,388,311 | $ 2,925,998 | $ 5,467,027 |
| Receivables: | | | | |
| Accounts Receivable | 1,094 | - | - | 1,094 |
| Inventories | 257,333 | - | - | 257,333 |
| Prepaid | - | 215,873 | - | 215,873 |
| Total Current Assets | 411,145 | 2,604,184 | 2,925,998 | 5,941,327 |
| **CAPITAL ASSETS** | | | | |
| Machinery and Equipment | 1,273,556 | - | - | 1,273,556 |
| Less: Accumulated Depreciation | 913,835 | - | - | 913,835 |
| Total Capital Assets | 359,721 | - | - | 359,721 |
| Total Assets | 770,866 | 2,604,184 | 2,925,998 | 6,301,048 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Deferred Amount Related to OPEB | 143,483 | - | - | 143,483 |
| Deferred Amount Related to Pension | 123,674 | - | - | 123,674 |
| Total Deferred Outflows of Resources | 267,157 | - | - | 267,157 |
| Total Assets and Deferred Outflows of Resources | $ 1,038,023 | $ 2,604,184 | $ 2,925,998 | $ 6,568,205 |
| **LIABILITIES, DEFERRED INFLOWS, AND NET POSITION** | | | | |
| **CURRENT LIABILITIES** | | | | |
| Accounts Payable | $ 55,129 | $ 56,712 | $ 94,732 | $ 206,573 |
| Interest Payable | 4,048 | - | - | 4,048 |
| Other Accrued Liabilities | 28,103 | - | - | 28,103 |
| Compensated Absences | 32,129 | - | - | 32,129 |
| Claims Payable | - | 1,380,881 | 1,403,238 | 2,784,119 |
| Notes Payable | 58,256 | - | - | 58,256 |
| Total Current Liabilities | 177,665 | 1,437,593 | 1,497,970 | 3,113,228 |
| **NONCURRENT LIABILITIES** | | | | |
| Other Post-Employment Benefits | 519,372 | - | - | 519,372 |
| Net Pension Liability | 155,104 | - | - | 155,104 |
| Notes Payable | 495,274 | - | - | 495,274 |
| Total Noncurrent Liabilities | 1,169,750 | - | - | 1,169,750 |
| Total Liabilities | 1,347,415 | 1,437,593 | 1,497,970 | 4,282,978 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Deferred Amount Related to OPEB | 12,208 | - | - | 12,208 |
| Deferred Amount Related to Pension | 246,714 | - | - | 246,714 |
| Total Deferred Inflows of Resources | 258,922 | - | - | 258,922 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | (193,809) | - | - | (193,809) |
| Unrestricted | (374,505) | 1,166,591 | 1,428,028 | 2,220,114 |
| Total Net Position | (568,314) | 1,166,591 | 1,428,028 | 2,026,305 |
| Total Liabilities, Deferred Inflows, and Net Position | $ 1,038,023 | $ 2,604,184 | $ 2,925,998 | $ 6,568,205 |

# CITY OF DECATUR, ILLINOIS
# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
# YEAR ENDED DECEMBER 31, 2020

| | Fleet Maintenance Fund | Risk Management Fund | Employee Benefit Insurance Fund | Total |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Charges for Services | $ 2,707,397 | $ 3,300,024 | $ 7,788,736 | $ 13,796,157 |
| Payroll Deductions/Retiree Contributions | - | - | 2,378,961 | 2,378,961 |
| Other Revenue | 707 | - | 126,035 | 126,742 |
| Total Operating Revenues | 2,708,104 | 3,300,024 | 10,293,732 | 16,301,860 |
| **OPERATING EXPENSES** | | | | |
| Personnel Services | 699,073 | - | - | 699,073 |
| Contractual Services | 425,032 | 633,495 | 814,151 | 1,872,678 |
| Supplies | 925,694 | 11,447 | - | 937,141 |
| Insurance and Other Charges | 431,884 | 2,094,957 | 9,395,078 | 11,921,919 |
| Depreciation | 98,474 | - | - | 98,474 |
| Total Operating Expenses | 2,580,157 | 2,739,899 | 10,209,229 | 15,529,285 |
| **OPERATING INCOME (LOSS)** | 127,947 | 560,125 | 84,503 | 772,575 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest and Other Charges | (41,201) | - | - | (41,201) |
| Investment Income | 328 | 13,227 | 15,783 | 29,338 |
| Gain on Disposal of Assets | 603 | - | - | 603 |
| Total Nonoperating Revenues (Expenses) | (40,270) | 13,227 | 15,783 | (11,260) |
| **INCOME (LOSS) BEFORE TRANSFERS** | 87,677 | 573,352 | 100,286 | 761,315 |
| **TRANSFERS** | | | | |
| Transfers Out | (250,000) | - | - | (250,000) |
| **NET INCOME (LOSS)** | (162,323) | 573,352 | 100,286 | 511,315 |
| Net Position - Beginning of Year | (405,991) | 593,239 | 1,327,742 | 1,514,990 |
| **NET POSITION - END OF YEAR** | $ (568,314) | $ 1,166,591 | $ 1,428,028 | $ 2,026,305 |

# CITY OF DECATUR, ILLINOIS
# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF CASH FLOWS
# YEAR ENDED DECEMBER 31, 2020

| | Fleet Maintenance Fund | Risk Management Fund | Employee Benefit Insurance Fund | Total |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Cash Received from Charges for Services | $ 2,708,295 | $ 3,300,024 | $ 10,293,732 | $ 16,302,051 |
| Cash Paid to Suppliers for Goods and Services | (1,719,955) | (2,928,092) | (9,905,455) | (14,553,502) |
| Cash Paid to Employees | (646,990) | - | - | (646,990) |
| Net Cash Provided by Operating Activities | 341,350 | 371,932 | 388,277 | 1,101,559 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Proceeds from the Acquisition of Debt | 569,271 | - | - | 569,271 |
| Cash Transfers to Other Funds | (250,000) | - | - | (250,000) |
| Proceeds from the Sale of Capital Assets | 603 | - | - | 603 |
| Principal Payment on Debt | (585,660) | - | - | (585,660) |
| Interest Payments and Other Charges | (39,625) | - | - | (39,625) |
| Net Cash Used by Capital and Related Financing Activities | (305,411) | - | - | (305,411) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Investment Income | 328 | 13,227 | 15,783 | 29,338 |
| **NET INCREASE (DECREASE) IN CASH** | 36,267 | 385,159 | 404,060 | 825,486 |
| Cash - Beginning of Year | 116,451 | 2,003,152 | 2,521,938 | 4,641,541 |
| **CASH - END OF YEAR** | $ 152,718 | $ 2,388,311 | $ 2,925,998 | $ 5,467,027 |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES** | | | | |
| Operating Income (Loss) | $ 127,947 | $ 560,125 | $ 84,503 | $ 772,575 |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation | 98,474 | - | - | 98,474 |
| Effects of Changes in Operating Assets and Liabilities: | | | | |
| Receivables | 191 | - | - | 191 |
| Prepaids | - | (50,390) | - | (50,390) |
| Due from Other Funds | - | - | - | - |
| Due to Other Fund | - | - | - | - |
| Inventories | 39,146 | - | - | 39,146 |
| Accounts Payable | 23,509 | (137,803) | 303,774 | 189,480 |
| Other Current Liabilities | 16,039 | - | - | 16,039 |
| Unearned Revenue | - | - | - | - |
| Other Post-Employment Benefits (OPEB) | 130,331 | - | - | 130,331 |
| Deferred Outflows-Pension | 250,954 | - | - | 250,954 |
| Deferred Outflows-OPEB | (105,824) | - | - | (105,824) |
| Net Pension Liability | (405,240) | - | - | (405,240) |
| Deferred Inflows-Pension | 168,451 | - | - | 168,451 |
| Deferred Inflows-OPEB | (2,628) | - | - | (2,628) |
| Net Cash Provided by Operating Activities | $ 341,350 | $ 371,932 | $ 388,277 | $ 1,101,559 |

# VII Supplementary Information

## Fiduciary Funds

**CITY OF DECATUR, ILLINOIS**
**FIDUCIARY FUNDS**
**YEAR ENDED DECEMBER 31, 2020**

**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.

The Fire Pension Fund and the Police Pension Fund account for activities as prescribed by the statutes of the State of Illinois.

**CITY OF DECATUR, ILLINOIS**
**PENSION TRUST FUNDS**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**DECEMBER 31, 2020**

| | Police Pension Fund | Fire Pension Fund | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Short-Term Investments | $ 3,597,427 | $ 4,141,162 | $ 7,738,589 |
| Accrued Interest | 212,452 | 166,088 | 378,540 |
| Long-Term Investments, at Fair Value: | | | |
| U.S. Government Obligations | 25,924,504 | 11,146,733 | 37,071,237 |
| Mutual Funds | 57,226,935 | 54,184,982 | 111,411,917 |
| Common Stock | 23,759,815 | 10,595,121 | 34,354,936 |
| Annuities | - | 155,645 | 155,645 |
| Municipal Bonds | 1,711,900 | 1,157,745 | 2,869,645 |
| Corporate Bonds | 15,213,866 | 13,770,422 | 28,984,288 |
| Total Long-Term Investments | 123,837,020 | 91,010,648 | 214,847,668 |
| Total Assets | $ 127,646,899 | $ 95,317,898 | $ 222,964,797 |
| **LIABILITIES AND NET POSITION** | | | |
| **CURRENT LIABILITIES** | | | |
| Accounts Payable | $ 68,027 | $ 2,478 | $ 70,505 |
| **NET POSITION** | | | |
| Net Position Restricted for Pensions | 127,578,872 | 95,315,420 | 222,894,292 |
| Total Liabilities and Net Position | $ 127,646,899 | $ 95,317,898 | $ 222,964,797 |

**CITY OF DECATUR, ILLINOIS**
**PENSION TRUST FUNDS**
**COMBINING STATEMENT OF CHANGES IN NET POSITION**
**YEAR ENDED DECEMBER 31, 2020**

| | Police Pension Fund | Fire Pension Fund | Total |
|---|---|---|---|
| **ADDITIONS** | | | |
| Contributions: | | | |
| Employer | $ 4,849,182 | $ 6,038,678 | $ 10,887,860 |
| Plan Member | 1,248,556 | 847,833 | 2,096,389 |
| Miscellaneous Revenue | 2,540 | 226 | 2,766 |
| Total Contributions | 6,100,278 | 6,886,737 | 12,987,015 |
| Investment Earnings: | | | |
| Interest and Dividends | 1,120,320 | 726,350 | 1,846,670 |
| Net Increase in the Fair Value of Investments | 11,851,639 | 11,234,154 | 23,085,793 |
| Total Investment Income | 12,971,959 | 11,960,504 | 24,932,463 |
| Less: Investment Expense | 289,416 | 185,488 | 474,904 |
| Net Investment Income | 12,682,543 | 11,775,016 | 24,457,559 |
| Total Additions | 18,782,821 | 18,661,753 | 37,444,574 |
| **DEDUCTIONS** | | | |
| Benefits and Refunds | 8,637,845 | 8,674,312 | 17,312,157 |
| Administrative Expense | 93,107 | 69,913 | 163,020 |
| Total Deductions | 8,730,952 | 8,744,225 | 17,475,177 |
| Change in Net Position | 10,051,869 | 9,917,528 | 19,969,397 |
| Net Position - Beginning of Year | 117,527,003 | 85,397,892 | 202,924,895 |
| **NET POSITION - END OF YEAR** | $ 127,578,872 | $ 95,315,420 | $ 222,894,292 |

# VIII Statistical Section

# CITY OF DECATUR, ILLINOIS
# STATISTICAL SECTION
# DECEMBER 31, 2020

This part of the City of Decatur's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information informs about the City's overall financial health.

**Contents**

**Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

**Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue source.

**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.

**Pension Information**

These schedules offer statistics related to the City's pension plans.

**Demographic and Economic Information**

These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial activities take place.

**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.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

**City of Decatur, Illinois**
**Net Position by Component Unit**
**Most Recent Fiscal Years ($ whole)**

| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Governmental Activities** | | | | | | | | | | | |
| Net investment in capital assets | 15,721,174 | 19,474,067 | 21,768,332 | 17,734,425 | 62,584,346 | 61,778,472 | 60,818,124 | 63,189,005 | 63,174,639 | 63,799,440 | 70,144,019 |
| Restricted | 27,950,290 | 7,846,041 | 5,631,695 | 12,177,075 | 10,059,536 | 9,386,456 | 6,002,253 | 9,074,227 | 17,608,637 | 10,215,583 | 12,032,945 |
| Unrestricted | (9,682,408) | 4,923,072 | 3,325,134 | 2,161,486 | 4,109,382 | (105,290,440) | (109,018,244) | (117,765,277) | (131,572,203) | (122,173,290) | (124,763,203) |
| Total governmental activities net position | 33,989,056 | 32,243,180 | 30,725,161 | 32,072,986 | 76,753,264 | (34,125,512) | (42,197,867) | (45,502,045) | (50,788,927) | (48,158,267) | (42,586,239) |
| **Business-type activities** | | | | | | | | | | | |
| Net investment in capital assets | 52,810,641 | 46,571,347 | 43,816,191 | 35,140,888 | 3,198,630 | 6,161,938 | 9,023,087 | 14,453,717 | 21,071,574 | 17,880,969 | 29,168,867 |
| Unrestricted | 15,538,406 | 12,388,196 | 7,598,072 | 15,833,621 | 7,973,738 | 11,464,957 | 19,552,491 | 18,433,420 | 20,002,133 | 32,514,926 | 31,916,617 |
| Total business-type activities net position | 68,349,047 | 58,959,543 | 51,414,263 | 50,974,509 | 11,172,368 | 17,626,895 | 28,575,578 | 32,887,137 | 41,073,707 | 50,395,895 | 61,085,484 |
| **Primary government** | | | | | | | | | | | |
| Net investment in capital assets | 68,531,815 | 66,045,414 | 65,584,523 | 52,875,313 | 65,782,976 | 67,940,410 | 69,841,211 | 77,642,722 | 84,246,213 | 81,680,409 | 99,312,886 |
| Restricted | 27,950,290 | 7,846,041 | 5,631,695 | 12,177,075 | 10,059,536 | 9,386,456 | 6,002,253 | 9,074,227 | 17,608,637 | 10,215,583 | 12,032,945 |
| Unrestricted | 5,855,998 | 17,311,268 | 10,923,206 | 17,995,107 | 12,083,120 | (93,825,483) | (89,465,753) | (99,331,857) | (111,570,070) | (89,658,364) | (92,846,586) |
| **TOTAL PRIMARY GOVERNMENT ACTIVITIES NET POSITION** | 102,338,103 | 91,202,723 | 82,139,424 | 83,047,495 | 87,925,632 | (16,498,617) | (13,622,289) | (12,614,908) | (9,715,220) | 2,237,628 | 18,499,245 |

Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.
Note 2: Net position at December 31, 2013 includes restatement of net position increase in governmental activities with corresponding decrease in business activities as a result of reclassification of one non-major enterpr type to governmental type unrestricted net position and the reclassification of general obligation bond debt from governmental to business type activity.
Note 3: Net position at December 31, 2015 reflects the implementation of GASB 67 and 68.
Note 4: Net position at December 31, 2017 reflects the implementation of GASB 75.
Source: Annual Financial Report for relevant fiscal year.

**City of Decatur, Illinois**
**Statement of Activities and Change in Net Position**
**Most Recent Fiscal Years ($ whole)**

| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | | |
| **Governmental Activities** | | | | | | | | | | | |
| General Government | 11,735,004 | 13,692,390 | 14,693,051 | 8,318,866 | 12,159,290 | 12,850,651 | 12,675,556 | 12,752,905 | 10,965,571 | 11,511,396 | 12,972,034 |
| Economic Development | | | | | | | 2,950,916 | 3,948,538 | 2,949,475 | 3,809,586 | 3,551,399 |
| Public Safety | 35,477,795 | 41,416,933 | 38,834,959 | 29,422,201 | 40,664,492 | 49,909,807 | 47,104,920 | 48,904,535 | 44,498,772 | 52,842,957 | 50,901,687 |
| Public Works | 19,443,483 | 13,846,451 | 17,199,373 | 10,877,524 | 14,579,926 | 14,575,459 | 14,180,746 | 14,950,486 | 19,805,154 | 10,701,228 | 14,729,943 |
| Culture | 4,514,057 | 3,770,113 | 3,622,804 | 2,518,155 | 286,764 | 295,433 | 551,580 | 568,481 | 107,556 | 93,019 | 50,117 |
| Education | | | | | 3,595,829 | 3,294,285 | 4,281,706 | 3,906,273 | 4,362,304 | 5,227,440 | 4,137,297 |
| Transporation | | | | | | | | | | 490,607 | - |
| Interest on Debt | 3,332,503 | 4,508,919 | 4,113,553 | 2,264,985 | 1,247,293 | 1,550,600 | 1,474,346 | 1,466,938 | 2,056,365 | 1,931,504 | 1,378,372 |
| Total governmental activities expenses | 74,502,842 | 77,234,806 | 78,463,740 | 53,401,731 | 72,533,594 | 82,476,235 | 83,219,770 | 86,498,156 | 84,745,197 | 86,607,737 | 87,720,849 |
| **Business-type activities** | | | | | | | | | | | |
| Water | 13,631,171 | 13,312,583 | 14,576,678 | 9,663,567 | 18,504,972 | 20,365,069 | 22,732,240 | 22,635,554 | 23,757,319 | 25,605,355 | 24,084,615 |
| Parking | 509,932 | | | | | | | | | | |
| Mass Transit | 6,626,503 | 6,542,694 | 6,151,784 | 4,230,742 | 6,790,731 | 6,717,111 | 7,181,756 | 7,550,679 | 8,345,210 | 7,526,662 | 8,725,260 |
| Fiber optics | | | | | | | | 21,245 | 81,827 | 104,291 | 109,010 |
| Housing programs | 6,633 | 96,422 | 6,770 | 9,979 | | | | | | | |
| Waste removal | 556,721 | 1,238,284 | 584,028 | 405,409 | 640,461 | 600,997 | 642,358 | 664,718 | 636,716 | 682,558 | 666,539 |
| Hotel | | | | | | | | | | | |
| Storm Water | | | | | 19,072 | 453,816 | 960,507 | 895,461 | 882,248 | 1,225,809 | 1,035,575 |
| Sewer | 1,317,412 | 1,872,785 | 1,900,376 | 1,507,017 | 3,111,645 | 3,361,311 | 3,326,538 | 3,992,577 | 4,629,813 | 4,017,582 | 3,617,562 |
| Total business-type activities expenses | 22,648,372 | 23,062,768 | 23,219,636 | 15,816,714 | 29,066,881 | 31,498,304 | 34,843,399 | 35,760,234 | 38,333,133 | 39,162,257 | 38,238,561 |
| **TOTAL PRIMARY GOVERNMENT EXPENSES** | 97,151,214 | 100,297,574 | 101,683,376 | 69,218,445 | 101,600,475 | 113,974,539 | 118,063,169 | 122,258,390 | 123,078,330 | 125,769,994 | 125,959,410 |
| **PROGRAM REVENUES** | | | | | | | | | | | |
| **Governmental activities** | | | | | | | | | | | |
| Charges for services | | | | | | | | | | | |
| General government | 1,693,970 | 2,398,906 | 2,541,123 | 4,339,647 | 8,329,813 | 9,103,166 | 9,518,090 | 9,835,469 | 8,761,600 | 9,167,449 | 8,472,090 |
| Public safety | 420,751 | 433,184 | 577,676 | 367,370 | 306,746 | 237,031 | 594,272 | 658,407 | 308,143 | 241,072 | 188,285 |
| Other activities | 178,940 | 132,433 | 71,112 | 39,634 | 203,551 | 189,276 | 151,858 | 46,408 | 36,937 | 26,880 | 14,728 |
| Operating grants and contributions | 10,093,544 | 6,815,292 | 4,425,861 | 2,652,299 | 4,903,661 | 3,601,072 | 4,755,423 | 5,862,658 | 1,863,875 | 4,306,671 | 6,441,500 |
| Capital grants and contributions | 33,120 | | | | 1,140,122 | 1,299,409 | 673,194 | 1,000,000 | 392,178 | 1,673,656 | 5,511,265 |
| Total governmental activities program revenues | 12,420,325 | 9,779,815 | 7,615,772 | 7,398,950 | 14,883,893 | 14,429,954 | 15,692,837 | 17,402,942 | 11,362,733 | 15,415,728 | 20,627,868 |
| **Business-type activities** | | | | | | | | | | | |
| Charges for services | | | | | | | | | | | |
| Water | 17,008,482 | 15,284,540 | 15,102,613 | 14,848,584 | 21,330,788 | 26,726,719 | 29,830,034 | 29,859,921 | 30,882,324 | 30,970,305 | 31,705,748 |
| Other activities | 3,753,099 | 3,651,584 | 4,247,649 | 3,295,331 | 5,385,211 | 7,351,365 | 7,617,242 | 7,737,067 | 9,066,938 | 9,281,035 | 8,890,679 |
| Operating grants and contributions | 4,290,027 | 5,722,143 | 5,025,518 | 3,170,028 | 6,033,830 | 6,197,601 | 5,892,767 | 7,181,110 | 7,695,142 | 9,679,397 | 4,552,917 |
| Capital grants and contributions | 1,605,270 | | | | | | | 116,334 | - | - | 5,637,114 |
| Total business-type activities program revenues | 26,656,878 | 24,658,267 | 24,375,780 | 21,313,943 | 32,749,829 | 40,275,685 | 43,340,043 | 44,894,432 | 47,644,404 | 49,930,737 | 50,786,458 |
| **TOTAL PRIMARY GOVERNMENT REVENUES** | 39,077,203 | 34,438,082 | 31,991,552 | 28,712,893 | 47,633,722 | 54,705,639 | 59,032,880 | 62,297,374 | 59,007,137 | 65,346,465 | 71,414,326 |

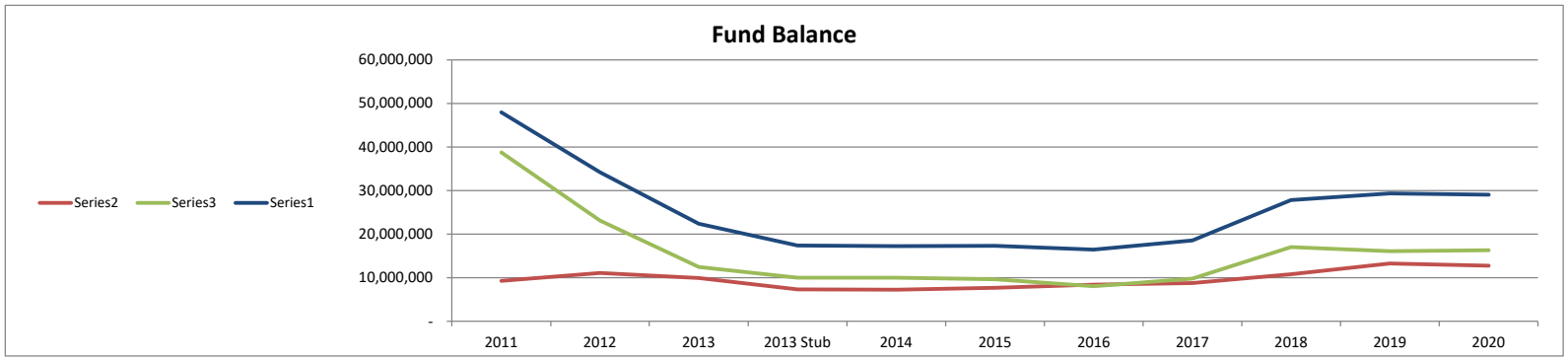
**City of Decatur, Illinois**
**Statement of Activities and Change in Net Position**
**Most Recent Fiscal Years ($ whole)**

| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **NET (EXPENSE) REVENUE** | | | | | | | | | | | |
| Governmental activities | (62,082,517) | (67,454,991) | (70,847,968) | (46,002,782) | (57,649,701) | (68,046,281) | (67,526,933) | (69,095,214) | (73,382,464) | (71,192,009) | (67,092,981) |
| Business-type activities | 4,008,506 | 1,595,499 | 1,156,144 | 5,497,229 | 3,682,948 | 8,777,381 | 8,496,644 | 9,134,198 | 9,311,271 | 10,768,480 | 12,547,897 |
| **TOTAL PRIMARY GOVERNMENT NET EXPENSE** | (58,074,011) | (65,859,492) | (69,691,824) | (40,505,553) | (53,966,753) | (59,268,900) | (59,030,289) | (59,961,016) | (64,071,193) | (60,423,529) | (54,545,084) |
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | | |
| **Governmental activities** | | | | | | | | | | | |
| Taxes | | | | | | | | | | | |
| Property taxes | 13,337,710 | 13,513,648 | 13,493,391 | 13,394,261 | 13,545,241 | 13,512,949 | 15,546,929 | 16,007,673 | 15,360,391 | 17,072,216 | 16,676,235 |
| Sales and use taxes | 22,975,574 | 23,919,621 | 22,917,247 | 14,924,647 | 23,533,100 | | | | | | |
| Income taxes | 6,797,068 | 6,192,641 | 7,398,372 | 4,500,441 | 7,302,638 | | | | | | |
| Utility taxes | 5,268,016 | 5,310,600 | 5,289,523 | 3,301,575 | 4,814,468 | 4,684,705 | 7,489,097 | 7,424,870 | 7,521,376 | 7,234,436 | 6,750,822 |
| Food and beverage taxes | 2,806,014 | 3,093,186 | 3,049,941 | 2,098,028 | 3,026,151 | 3,209,143 | 3,195,648 | 3,256,550 | 3,293,553 | 3,361,423 | 3,076,610 |
| Hotel and motel taxes | 498,812 | 711,053 | 590,985 | 421,053 | 640,697 | 666,384 | 697,601 | 806,373 | 945,345 | 1,010,988 | 616,685 |
| Local sales and use taxes | | | | | | 11,950,201 | 11,848,821 | 11,904,856 | 12,340,714 | 12,800,711 | 13,216,937 |
| Motor fuel taxes | | | | | | | 1,399,777 | 1,816,894 | 1,816,245 | 1,902,833 | 1,645,723 |
| Other taxes | 1,596,000 | 1,141,429 | 1,509,093 | 1,646,831 | 2,589,730 | 3,011,048 | 2,545,850 | 2,636,706 | 4,717,264 | 5,831,765 | 5,200,231 |
| Intergovernmental (state sales and income tax) | | | | | | 20,862,321 | 17,630,799 | 18,401,263 | 18,810,796 | 19,638,017 | 19,586,746 |
| Investment earnings | 164,803 | 239,646 | 237,961 | 7,644 | 110,413 | 6,923 | 35,720 | 76,893 | 226,065 | 571,662 | 129,649 |
| Miscellaneous | 605,759 | 2,051,932 | 6,113,975 | 2,224,667 | 3,068,767 | 1,851,205 | 2,174,572 | 2,520,340 | 1,224,156 | 1,952,942 | 3,060,304 |
| Transfers | 7,133,574 | 11,093,160 | 8,729,461 | 5,938,564 | 1,862,197 | 2,653,609 | (2,044,301) | 4,508,001 | 1,839,677 | 2,445,676 | 2,705,067 |
| Total governmental activities | 61,183,330 | 67,266,916 | 69,329,949 | 48,457,711 | 60,493,402 | 62,408,488 | 60,520,513 | 69,360,419 | 68,095,582 | 73,822,669 | 72,665,009 |
| **Business-type activities** | | | | | | | | | | | |
| Property taxes | | | | | | | | | | | |
| Investment earnings | 97,133 | 91,842 | 28,037 | 1,581 | 209,608 | 297,922 | 407,738 | 541,631 | 749,915 | 979,132 | 804,097 |
| Miscellaneous | (816,446) | 16,315 | | | 4,077 | (228,084) | | 104,244 | (34,939) | 20,252 | 42,662 |
| Transfers | (7,133,574) | (11,093,160) | (8,729,461) | (5,938,564) | (1,862,197) | (2,653,609) | 2,044,301 | (4,508,001) | (1,839,677) | (2,445,676) | (2,705,067) |
| Total business-type activities | (7,852,887) | (10,985,003) | (8,701,424) | (5,936,983) | (1,648,512) | (2,583,771) | 2,452,039 | (3,862,126) | (1,124,701) | (1,446,292) | (1,858,308) |
| **TOTAL PRIMARY GOVERNMENT** | 53,330,443 | 56,281,913 | 60,628,525 | 42,520,728 | 58,844,890 | 59,824,717 | 62,972,552 | 65,498,293 | 66,970,881 | 72,376,377 | 70,806,701 |
| **CHANGE IN NET POSITION** | | | | | | | | | | | |
| Governmental activities | (899,187) | (188,075) | (1,518,019) | 2,454,929 | 2,843,701 | (5,637,793) | (7,006,420) | 265,205 | (5,286,882) | 2,630,660 | 5,572,028 |
| Business-type activities | (3,844,381) | (9,389,504) | (7,545,280) | (439,754) | 2,034,436 | 6,193,610 | 10,948,683 | 5,272,072 | 8,186,570 | 9,322,188 | 10,689,589 |
| **TOTAL PRIMARY GOVERNMENT** | (4,743,568) | (9,577,579) | (9,063,299) | 2,015,175 | 4,878,137 | 555,817 | 3,942,263 | 5,537,277 | 2,899,688 | 11,952,848 | 16,261,617 |

Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.
Note 2: Net position at December 31, 2013 includes restatement of net position increase in governmental activities with corresponding decrease in business activities as a result of reclassification of one non-major enterprise fund type to governmental type unrestricted net position and the reclassification of general obligation bond debt from governmental to business type activity.
Note 3: Fiscal years 2015 reclassified State Sales, State Income Tax, Local Sales Tax and Local Use Tax.
Source: Annual Financial Report for relevant fiscal year.

**City of Decatur, Illinois**
**Fund Balances of Governmental Funds**
**Most Recent Fiscal Years ($ whole)**

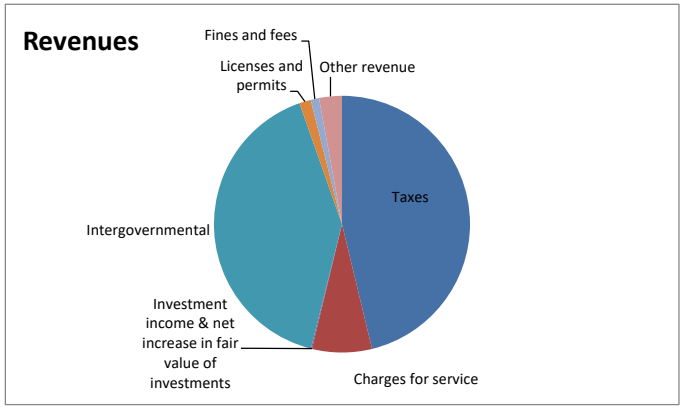
| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *Note 1* | | | | | | | | | |
| **General Fund** | | | | | | | | | | | |
| Nonspendable | | 23,407 | 25,596 | 26,416 | 27,303 | 27,165 | 147,132 | 489,142 | 820,853 | 512,569 | 515,324 |
| Restricted | | 89,754 | 1,847 | | | | | | | | |
| Unassigned | | 10,996,973 | 9,906,565 | 7,311,171 | 7,201,807 | 7,646,538 | 8,242,880 | 8,270,608 | 9,957,208 | 12,747,012 | 12,246,318 |
| Reserved | 845,847 | | | | | | | | | | |
| Unreserved | 8,429,614 | | | | | | | | | | |
| Total general fund | 9,275,461 | 11,110,134 | 9,934,008 | 7,337,587 | 7,229,110 | 7,673,703 | 8,390,012 | 8,759,750 | 10,778,061 | 13,259,581 | 12,761,642 |
| **All other governmental funds** | | | | | | | | | | | |
| Nonspendable | | | | 34,192 | 8,341 | | | 3,200 | 3,280 | 3,280 | 3,760,359 |
| Restricted | | 22,533,206 | 13,159,972 | 9,976,688 | 9,861,038 | 9,254,618 | 6,985,109 | 9,195,557 | 17,911,773 | 15,602,336 | 13,849,349 |
| Assigned | | 754,957 | | | | | | | | | |
| Unassigned | | (183,387) | (702,682) | | (64,508) | (146,092) | (107,221) | (275,641) | (1,720,932) | (1,147,528) | (3,024,610) |
| Reserved | 12,800,837 | | | | | | | | | | |
| Committed | | | | | 183,001 | 518,273 | 1,177,478 | 887,397 | 852,906 | 1,618,081 | 1,675,646 |
| Unreserved reported in: | | | | | | | | | | | |
| Special revenue funds | 7,355,646 | | | | | | | | | | |
| Capital projects funds | 18,537,635 | | | | | | | | | | |
| Total all other governmental funds | 38,694,118 | 23,104,776 | 12,457,290 | 10,010,880 | 9,987,872 | 9,626,799 | 8,055,366 | 9,810,513 | 17,047,027 | 16,076,169 | 16,260,744 |
| **TOTAL FUND BALANCE** | 47,969,579 | 34,214,910 | 22,391,298 | 17,348,467 | 17,216,982 | 17,300,502 | 16,445,378 | 18,570,263 | 27,825,088 | 29,335,750 | 29,022,386 |

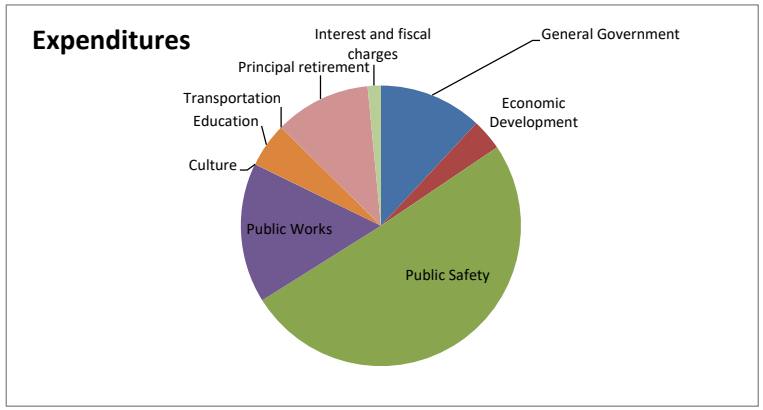



Note 1: Reporting change the result of Implementation of GASB 54 with the fiscal year ending April 30, 2012
Note 2: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013.
Fiscal years 2014 and forward are January to December.
Source: Annual Financial Report for relevant fiscal year.

**City of Decatur, Illinois**
**Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds**
**Most Recent Fiscal Years ($ whole)**

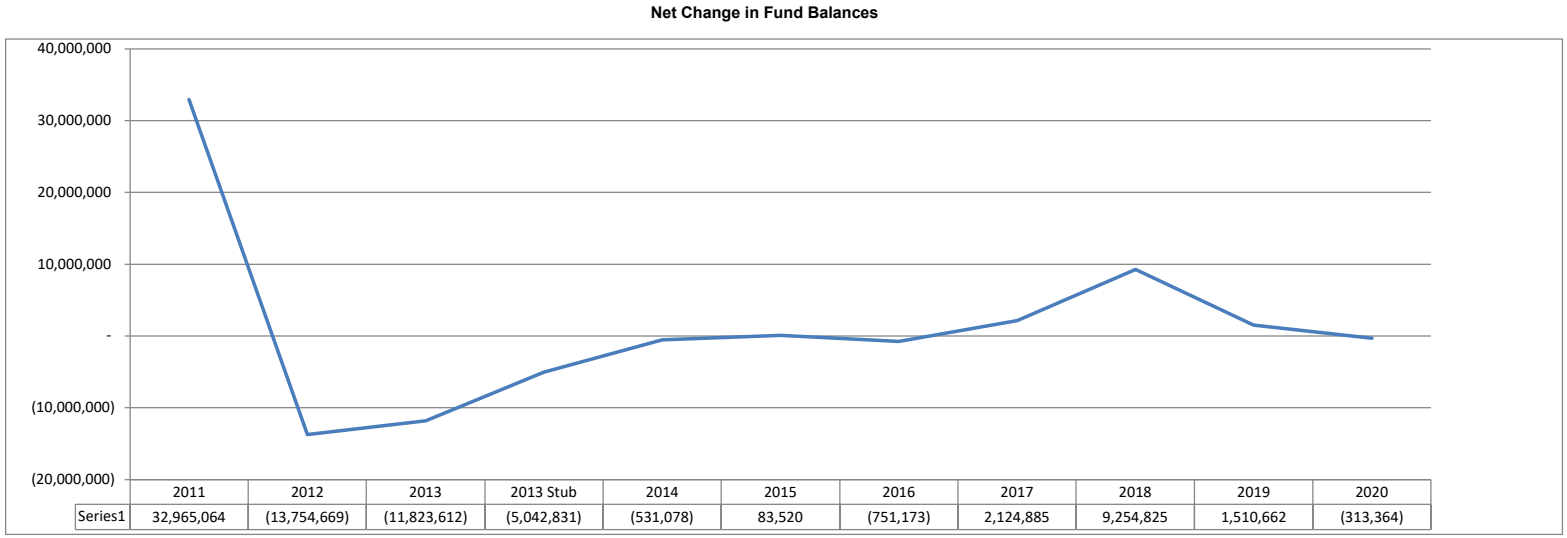
| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | | |
| Taxes | 21,910,552 | 22,628,487 | 22,484,576 | 26,189,719 | 35,055,074 | 35,116,746 | 39,518,263 | 40,562,624 | 40,348,550 | 42,421,023 | 39,815,670 |
| Charges for service | 83,722 | 622,614 | 727,376 | 2,998,948 | 5,882,463 | 6,817,347 | 7,518,858 | 7,762,832 | 6,271,779 | 6,651,900 | 6,509,103 |
| Investment income & net increase in fair value of investments | 36,891 | 217,062 | 230,394 | 6,676 | 108,684 | 5,419 | 25,888 | 66,609 | 198,073 | 518,873 | 100,311 |
| Intergovernmental | 41,808,973 | 37,879,127 | 36,310,372 | 17,059,866 | 25,286,186 | 25,523,543 | 26,563,642 | 28,774,193 | 26,435,591 | 30,467,776 | 35,084,525 |
| Licenses and permits | 659,054 | 752,854 | 734,747 | 607,026 | 737,684 | 857,174 | 1,002,264 | 1,185,109 | 1,284,029 | 1,306,823 | 1,237,627 |
| Fines and fees | 1,550,885 | 1,589,055 | 1,727,788 | 1,140,677 | 2,219,963 | 1,854,952 | 1,743,097 | 1,592,343 | 1,550,872 | 1,476,678 | 928,361 |
| Other revenue | 819,179 | 2,470,315 | 3,175,013 | 2,146,447 | 3,068,767 | 1,666,208 | 2,114,408 | 2,483,495 | 2,501,877 | 2,775,943 | 2,468,292 |
| Total revenues | 66,869,256 | 66,159,514 | 65,390,266 | 50,149,359 | 72,358,821 | 71,841,389 | 78,486,420 | 82,427,205 | 78,590,771 | 85,619,016 | 86,143,889 |
| **Expenditures** | | | | | | | | | | | |
| General Government | 13,573,156 | 12,369,181 | 13,003,747 | 7,454,390 | 10,858,506 | 11,226,048 | 10,764,852 | 10,808,083 | 9,069,176 | 9,681,076 | 11,487,436 |
| Economic Development | | | | | | | 2,950,916 | 3,948,538 | 2,949,475 | 3,806,876 | 3,484,942 |
| Public Safety | 34,845,020 | 38,113,003 | 39,136,143 | 29,766,067 | 43,908,692 | 43,052,390 | 43,885,346 | 47,609,789 | 46,246,959 | 50,967,485 | 48,563,079 |
| Culture | 3,468,406 | 3,742,754 | 3,866,845 | 2,486,678 | 79,679 | 89,252 | 556,674 | 566,949 | 94,374 | 92,903 | 29,058 |
| Public Works | 16,730,343 | 25,874,325 | 21,049,550 | 14,787,744 | 14,305,973 | 13,986,745 | 12,644,198 | 14,881,435 | 15,375,543 | 14,205,178 | 15,473,456 |
| Education | | | | | 3,590,771 | 3,332,483 | 3,639,593 | 3,748,014 | 4,265,783 | 5,006,311 | 4,930,434 |
| Transportation | | | | | | | | | | 490,607 | |
| Debt Service | | | | | | | | | | | |
| Principal retirement | 10,723,029 | 3,683,643 | 32,965,000 | 3,725,000 | 2,643,868 | 2,384,488 | 3,084,879 | 4,215,162 | 6,033,587 | 12,147,575 | 10,675,718 |
| Interest and other charges | 3,410,443 | 5,112,958 | 4,283,320 | 2,971,098 | 1,533,390 | 1,482,590 | 1,455,719 | 1,407,242 | 1,482,501 | 1,949,401 | 1,419,144 |
| Bond Issuance Costs | | | | | | | | | | 148,587 | 51,774 |
| Total expenditures | 82,750,397 | 88,895,864 | 114,304,605 | 61,190,977 | 76,920,879 | 75,553,996 | 78,982,177 | 87,185,212 | 85,517,398 | 98,495,999 | 96,115,041 |
| Deficiency of revenues over expenditures | (15,881,141) | (22,736,350) | (48,914,339) | (11,041,618) | (4,562,058) | (3,712,607) | (495,757) | (4,758,007) | (6,926,627) | (12,876,983) | (9,971,152) |



**City of Decatur, Illinois**
**Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds**
**Most Recent Fiscal Years ($ whole)**

| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Other Financing Sources** | | | | | | | | | | | |
| Sale of assets | 83,217 | 71,239 | 15,172 | 53,877 | 11,775 | 48,221 | 85,411 | 30,083 | 19,796 | 90,556 | 134,442 |
| Bond & loan proceeds | 41,381,208 | - | 28,080,658 | - | 1,625,358 | 1,369,277 | 1,703,474 | 2,344,808 | 14,321,979 | 11,363,138 | 6,568,279 |
| Transfers in | 11,252,494 | 13,318,967 | 13,558,587 | 9,359,659 | 4,531,061 | 3,566,728 | 2,035,034 | 5,188,382 | 3,373,714 | 4,905,428 | 4,736,488 |
| Transfers out | (3,870,714) | (4,408,525) | (4,563,690) | (3,414,749) | (2,137,214) | (1,188,099) | (4,079,335) | (680,381) | (1,534,037) | (1,971,477) | (1,781,421) |
| Total other financing sources | 48,846,205 | 8,981,681 | 37,090,727 | 5,998,787 | 4,030,980 | 3,796,127 | (255,416) | 6,882,892 | 16,181,452 | 14,387,645 | 9,657,788 |
| **NET CHANGE IN FUND BALANCES** | 32,965,064 | (13,754,669) | (11,823,612) | (5,042,831) | (531,078) | 83,520 | (751,173) | 2,124,885 | 9,254,825 | 1,510,662 | (313,364) |
| Capital Outlay | 4,937,640 | 17,452,588 | 12,912,591 | 7,001,582 | 6,765,634 | 5,665,335 | 4,985,664 | 7,233,091 | 8,337,619 | 8,813,379 | 9,832,461 |
| **DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES** | 18.16% | 12.31% | 36.74% | 12.36% | 5.95% | 5.53% | 6.14% | 7.03% | 9.74% | 15.72% | 14.02% |




Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January and December.

Note 2: Net position at December 31, 2013 includes restatement of net position increase in governmental activities with corresponding decrease in business activities as a result of reclassification of one non-major enterprise fund from business type to governmental type unrestricted net position and the reclassification of general obligation bond debt from governmental to business type activity

Source: Annual Financial Report for relevant fiscal year.

**City of Decatur, Illinois**
**State Distributed and Locally Collected Tax Revenues**
**Most Recent Fiscal Years ($ whole)**

| Fiscal Year | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **State Distributed Taxes** | | | | | | | | | | |
| State Sales Tax | 11,281,868 | 11,446,917 | 11,422,817 | 7,316,428 | 11,477,601 | 11,654,760 | 11,241,506 | 11,052,132 | 11,328,832 | 11,322,169 |
| Local Sales Tax | 10,469,019 | 10,890,188 | 10,731,110 | 6,618,214 | 10,540,198 | 10,359,805 | 10,058,133 | 9,950,270 | 10,024,104 | 9,899,988 |
| State Income Tax | 7,004,698 | 5,621,265 | 8,022,579 | 5,068,148 | 7,286,357 | 8,039,696 | 7,470,934 | 7,843,458 | 7,289,905 | 8,272,095 |
| Telephone Utility Tax | 2,665,242 | 2,601,713 | 2,664,872 | 1,583,423 | 2,165,918 | 2,070,031 | 1,980,913 | 1,774,445 | 1,635,038 | 1,389,779 |
| Motor Fuel Tax | 2,079,526 | 1,922,875 | 1,829,533 | 1,235,376 | 1,884,548 | 1,880,878 | 1,929,331 | 1,953,992 | 1,951,262 | 2,900,089 |
| Local Use Tax | 1,127,876 | 1,125,551 | 1,212,494 | 812,432 | 1,420,091 | 1,505,880 | 1,943,083 | 1,922,797 | 2,130,355 | 3,112,435 |
| State Replacement Tax | 1,407,353 | 1,269,825 | 1,269,858 | 815,119 | 1,404,809 | 1,505,959 | 1,333,328 | 1,397,658 | 1,268,855 | 1,386,533 |
| Video Gaming Tax | | | 34,827 | 196,877 | 539,548 | 836,212 | 1,116,081 | 1,273,944 | 1,431,687 | 1,295,704 |
| **Locally Collected Taxes** | | | | | | | | | | |
| Food & Beverage Tax | 2,987,815 | 3,094,227 | 3,063,891 | 2,055,764 | 3,060,481 | 3,167,837 | 3,260,918 | 3,223,082 | 3,282,137 | 3,103,403 |
| Utility Tax | 1,622,691 | 1,535,559 | 1,669,896 | 981,986 | 1,641,634 | 1,483,186 | 4,205,747 | 4,587,334 | 4,911,827 | 4,487,618 |
| Local Motor Fuel Tax | | | | | | | 1,249,034 | 1,818,235 | 1,806,397 | 1,655,653 |
| Cable TV Tax | 993,298 | 801,626 | 1,354,071 | 573,085 | 1,081,560 | 1,097,781 | 1,084,913 | 1,063,613 | 1,011,044 | 982,654 |
| Hotel Use Tax | 601,716 | 716,136 | 599,436 | 444,313 | 649,787 | 675,211 | 690,077 | 797,500 | 925,034 | 627,620 |
| **TOTAL** | 42,241,102 | 41,025,882 | 43,875,384 | 27,701,165 | 43,152,532 | 44,277,236 | 47,563,998 | 48,658,460 | 48,996,477 | 50,435,740 |

Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013.
Fiscal years 2014 and forward are January to December.
Source: City cash basis records.

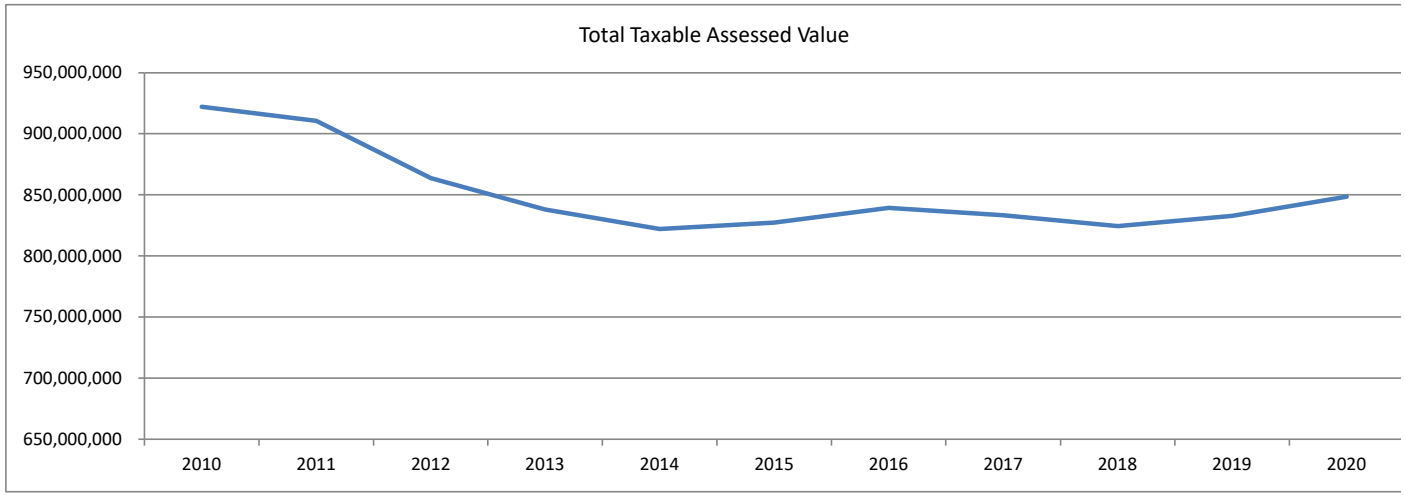
## Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source.

**City of Decatur, Illinois**
**Taxable Assessed Value, Taxable Value and Tax Collections**
**Most Recent Fiscal Years ($ whole)**

**Property Assessment and Tax Information**

| Property Tax Levy Year | Fiscal Year Ended | Residential Property | Farm Property | Commercial Property | Industrial Property | Railway Property | Total Taxable Assessed Value | Total Direct Tax Rate | Actual Taxable Value | Actual Tax Collections |
|---|---|---|---|---|---|---|---|---|---|---|
| 2010 | 4/30/2012 | 548,353,414 | 4,164,049 | 276,665,805 | 76,914,168 | 16,057,363 | 922,154,799 | 1.24353 | 11,467,272 | 11,314,203 |
| 2011 | 4/30/2013 | 529,131,249 | 4,139,930 | 287,334,321 | 72,810,525 | 17,217,745 | 910,633,770 | 1.29049 | 11,751,638 | 11,414,665 |
| 2012 | 12/31/2013 | 514,265,875 | 3,847,673 | 260,266,346 | 68,222,744 | 17,230,871 | 863,833,509 | 1.36044 | 11,751,936 | 11,374,809 |
| 2013 | 12/31/2014 | 498,132,967 | 3,874,516 | 255,201,842 | 64,833,161 | 16,055,123 | 838,097,609 | 1.40607 | 11,784,238 | 11,619,217 |
| 2014 | 12/31/2015 | 488,279,318 | 3,804,663 | 251,671,836 | 62,520,042 | 15,876,905 | 822,152,764 | 1.43527 | 11,800,112 | 11,606,976 |
| 2015 | 12/31/2016 | 486,890,202 | 4,091,129 | 256,543,471 | 62,939,380 | 16,762,909 | 827,227,091 | 1.63498 | 13,524,998 | 13,368,247 |
| 2016 | 12/31/2017 | 493,960,507 | 4,179,399 | 262,338,524 | 62,736,200 | 16,082,358 | 839,296,988 | 1.65177 | 13,863,257 | 13,729,015 |
| 2017 | 12/31/2018 | 489,602,730 | 5,211,462 | 259,959,243 | 63,214,295 | 15,369,985 | 833,357,715 | 1.66519 | 13,876,990 | 13,799,195 |
| 2018 | 12/31/2019 | 480,144,410 | 4,273,115 | 260,075,465 | 63,799,840 | 16,251,841 | 824,544,671 | 1.68302 | 13,877,253 | 13,733,299 |
| 2019 | 12/31/2020 | 490,454,850 | 4,782,824 | 259,618,410 | 63,223,426 | 14,764,193 | 832,843,703 | 1.70346 | 14,187,159 | 14,085,175 |
| 2020 | 12/31/2021 | 500,057,020 | 5,166,087 | 264,030,339 | 64,526,367 | 14,879,506 | 848,659,319 | 1.70419 | 14,462,765 | not yet availab |




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.

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**
**Most Recent Fiscal Years**

| **Tax Levy Year** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019** | **2020** |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year Ended** | **4/30/2013** | **12/31/2013** | **12/31/2014** | **12/31/2015** | **12/31/2016** | **12/31/2017** | **12/31/2018** | **12/31/2019** | **12/31/2020** | **12/31/2021** |
| City of Decatur | 1.29049 | 1.36044 | 1.40607 | 1.43527 | 1.63498 | 1.65177 | 1.66519 | 1.68302 | 1.70346 | 1.70419 |
| County of Macon | 0.95558 | 0.91349 | 0.94732 | 0.98067 | 1.08131 | 1.20181 | 1.09882 | 1.10841 | 1.11165 | 1.08531 |
| Sanitary District | 0.27517 | 0.31420 | 0.33123 | 0.34837 | 0.34658 | 0.37112 | 0.34728 | 0.34794 | 0.37583 | 0.37120 |
| Decatur School District | 4.31545 | 4.39115 | 4.33259 | 4.42015 | 4.67266 | 4.86451 | 4.88163 | 4.90970 | 4.95630 | 5.28883 |
| Decatur Park District | 1.03991 | 1.09716 | 1.11716 | 1.12049 | 1.15036 | 1.15046 | 1.15046 | 1.15047 | 1.18251 | 1.17649 |
| Decatur Township | 0.31319 | 0.34025 | 0.35229 | 0.36010 | 0.35927 | 0.35275 | 0.34455 | 0.35167 | 0.35259 | 0.34790 |
| Mosquito Abatement | 0.03555 | 0.03318 | 0.03544 | 0.03646 | 0.03748 | 0.03599 | 0.03699 | 0.03669 | 0.02874 | 0.02601 |
| Conservation District | 0.10127 | 0.10713 | 0.11025 | 0.11405 | 0.11717 | 0.11247 | 0.11709 | 0.11500 | 0.11312 | 0.11316 |
| Mental Health | 0.14192 | 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.15000 |
| Macon County Health | 0.09981 | 0.10260 | 0.10348 | 0.10354 | 0.10275 | 0.10066 | 0.10044 | 0.09671 | 0.09567 | 0.09391 |
| Richland Community College | 0.47799 | 0.48286 | 0.49082 | 0.49243 | 0.54062 | 0.54703 | 0.55457 | 0.53027 | 0.53750 | 0.52690 |
| Cooperative Extension | 0.02376 | 0.02446 | 0.02467 | 0.02468 | 0.02817 | 0.02760 | 0.02754 | 0.02667 | 0.02638 | 0.02590 |
| **Total Tax Rate per $100 AV** | 9.07009 | 9.31692 | 9.40132 | 9.58621 | 10.22135 | 10.56617 | 10.47456 | 10.50655 | 10.63375 | 10.90980 |
| Share of Total Tax Rate Levied by City of Decatur | 14.2% | 14.6% | 15.0% | 15.0% | 16.0% | 15.6% | 15.9% | 16.0% | 16.0% | 15.6% |

Note: The tax rate reported is the most prevalent tax district, Decatur Township.
Source: Office of the Macon County Clerk

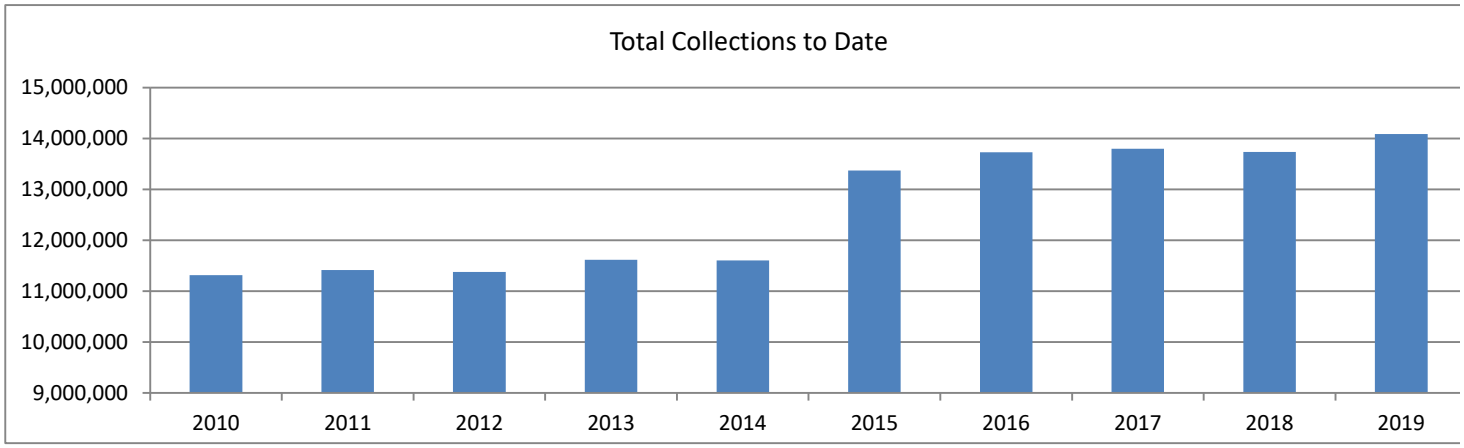
**City of Decatur, Illinois**
**Major Property Taxpayers**
**as of December 31, 2020 ($ whole)**

| | Current Year | | | Nine Years Ago | | |
|---|---|---|---|---|---|---|
| Name of Company | 2019 Assessed Valuation | Rank | Percent to Total | 2010 Assessed Valuation | Rank | Percent to Total |
| Archer Daniels Midland Co. | 28,749,430 | 1 | 3.5% | 29,644,321 | 1 | 3.2% |
| Norfolk & Western RR (IT & Wabash) | 11,880,621 | 2 | 1.4% | | | |
| Wal-Mart Stores, Inc. | 7,954,499 | 3 | 1.0% | 7,794,166 | 3 | 0.8% |
| Caterpillar Tractor Co. | 7,127,419 | 4 | 0.9% | 7,289,240 | 4 | 0.8% |
| Ventas Inc fka LHPT Decatur/DMH Fund | 6,753,093 | 5 | 0.8% | 6,025,442 | 5 | 0.7% |
| Parke & Son | 3,907,896 | 6 | 0.5% | | | |
| Evergreen Hospitality/Evergreen Place | 3,381,020 | 7 | 0.4% | | | |
| Millikin University | 3,331,308 | 8 | 0.4% | 3,166,667 | 8 | 0.3% |
| Brettwood Village Assoc | 3,242,029 | 9 | 0.4% | 3,100,000 | 9 | 0.3% |
| Westfield Distributing | 3,149,447 | 10 | 0.4% | | | |
| Ameren fka Illinois Power Co | | | | 4,432,899 | 6 | 0.5% |
| Tate & Lyle fda AE Staley Mfg. Co. | | | | 3,429,614 | 7 | 0.4% |
| Decatur Memorial Hospital | | | | 17,320,340 | 2 | 1.9% |
| Brettwood Village Assoc | | | | 3,100,000 | 9 | 0.3% |
| Lakewood Hospitality | | | | 2,748,333 | 10 | 0.3% |
| | | | | | | 0.0% |
| | 79,476,762 | | 9.5% | 88,051,022 | | 9.5% |
| | 832,843,703 | | 100.0% | 922,154,799 | | 100.0% |

Note: Assessed valuation year is same as tax levy year with tax billed and collected in the subsequent calendar year.
Source: Office of the Macon County Supervisor of Assessments

**City of Decatur, Illinois**
**Property Tax Levy and Tax Collections**
**Most Recent Fiscal Years ($ whole)**

| 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 |
| 2010 | 4/30/2012 | 11,467,074 | 11,467,272 | 11,314,203 | 99% | n/a | 11,314,203 | 99% |
| 2011 | 4/30/2013 | 11,751,429 | 11,751,637 | 11,414,665 | 97% | n/a | 11,414,665 | 97% |
| 2012 | 12/31/2013 | 11,751,637 | 11,751,936 | 11,374,809 | 97% | n/a | 11,374,809 | 97% |
| 2013 | 12/31/2014 | 11,784,000 | 11,784,238 | 11,619,217 | 99% | n/a | 11,619,217 | 99% |
| 2014 | 12/31/2015 | 11,800,000 | 11,800,112 | 11,606,976 | 98% | n/a | 11,606,976 | 98% |
| 2015 | 12/31/2016 | 13,524,802 | 13,524,998 | 13,368,247 | 99% | n/a | 13,368,247 | 99% |
| 2016 | 12/31/2017 | 13,863,000 | 13,863,257 | 13,729,015 | 99% | n/a | 13,729,015 | 99% |
| 2017 | 12/31/2018 | 13,876,800 | 13,876,990 | 13,073,471 | 94% | 725,724 | 13,799,195 | 99% |
| 2018 | 12/31/2019 | 13,877,000 | 13,877,253 | 13,733,299 | 99% | n/a | 13,733,299 | 99% |
| 2019 | 12/31/2020 | 14,187,000 | 14,187,159 | 13,836,991 | 98% | 248,184 | 14,085,175 | 99% |
| 2020 | 12/31/2021 | 14,462,765 | 14,462,765 | in process | in process | in process | in process | in process |

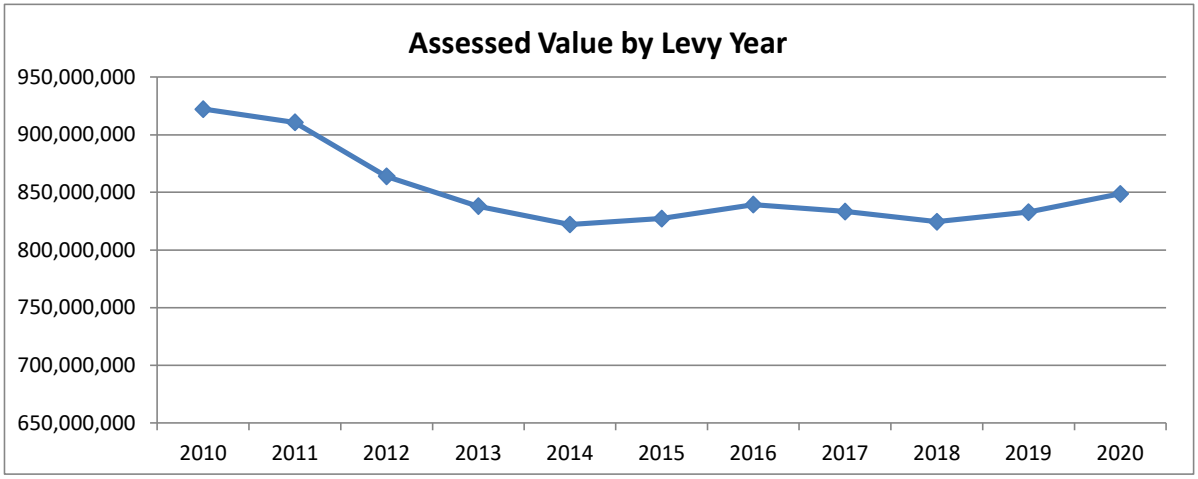



Note: Tax levy adopted by Council before December 31 of year, with tax billed and collected in subsequent calendar year.
Source: Office of the Macon County Treasurer

**City of Decatur, Illinois**
**Assessed Value and Estimated Actual Value**
**of Taxable Property**
**Most Recent Fiscal Years ($ whole)**

**REAL PROPERTY**

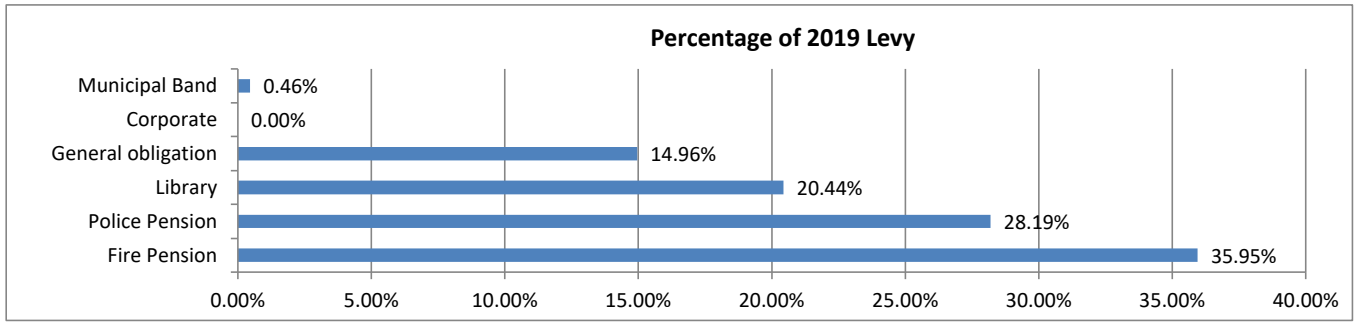
| LEVY YEAR | FISCAL YEAR ENDED | ASSESSED VALUE | ESTIMATED ACTUAL VALUE | RATIO OF ASSESSED VALUE TO TOTAL ACTUAL VALUE (1) | DIRECT RATE PER $100 ASSESSED VALUATION |
|---|---|---|---|---|---|
| 2010 | 4/30/2012 | 922,154,799 | 2,766,464,397 | 33.33% | 1.24353 |
| 2011 | 4/30/2013 | 910,633,770 | 2,731,901,310 | 33.33% | 1.29049 |
| 2012 | 12/31/2013 | 863,833,509 | 2,591,500,527 | 33.33% | 1.36044 |
| 2013 | 12/31/2014 | 838,097,609 | 2,514,292,827 | 33.33% | 1.40607 |
| 2014 | 12/31/2015 | 822,152,764 | 2,466,458,292 | 33.33% | 1.43527 |
| 2015 | 12/31/2016 | 827,227,091 | 2,481,681,273 | 33.33% | 1.63498 |
| 2016 | 12/31/2017 | 839,296,988 | 2,517,890,964 | 33.33% | 1.65177 |
| 2017 | 12/31/2018 | 833,357,715 | 2,500,073,145 | 33.33% | 1.66519 |
| 2018 | 12/31/2019 | 824,544,671 | 2,473,634,013 | 33.33% | 1.68302 |
| 2019 | 12/31/2020 | 832,843,703 | 2,498,531,109 | 33.33% | 1.70346 |
| 2020 | 12/31/2021 | 848,659,319 | 2,545,977,957 | 33.33% | 1.7042 |




Note 1: State of Illinois law prescribes an assessed value ratio to be no more than 33.33% of actual value
Note 2: Assessed valuation year is same as tax levy year with tax billed and collected in the subsequent calendar year.
Source: Office of the Macon County Clerk/Office of the Macon County Supervisor of Assessments.

**City of Decatur, Illinois**
**City Government Property Tax Rates**
**Most Recent Fiscal Years**
**Rate per $100 Assessed Valuation**

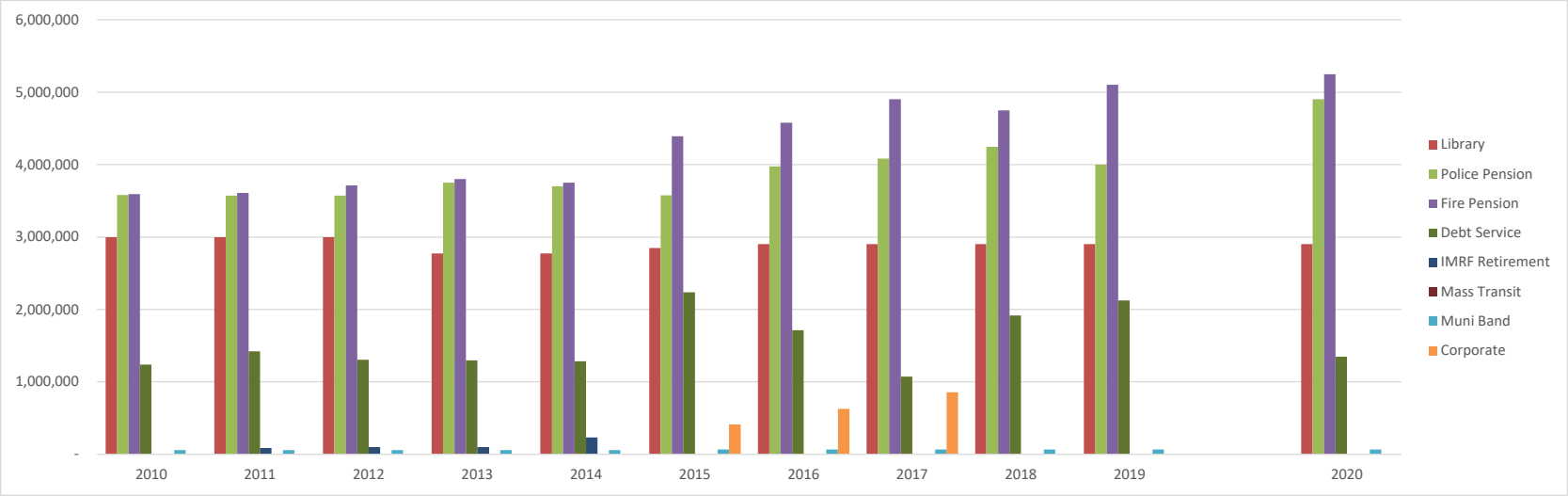
| Tax Levy Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year Ended** | **4/30/2013** | **12/31/2013** | **12/31/2014** | **12/31/2015** | **12/31/2016** | **12/31/2017** | **12/31/2018** | **12/31/2019** | **12/31/2020** | **12/31/2021** |
| **PURPOSE OF FUND** | | | | | | | | | | |
| Library | | 0.34729 | 0.33111 | 0.33753 | 0.34453 | 0.34553 | 0.34799 | 0.35171 | 0.34821 | 0.34172 |
| Police Pension | | 0.41352 | 0.44745 | 0.45004 | 0.43217 | 0.47362 | 0.48983 | 0.51508 | 0.48029 | 0.57739 |
| Fire Pension | 0.39612 | 0.43004 | 0.45341 | 0.45612 | 0.53069 | 0.54570 | 0.58799 | 0.57572 | 0.61236 | 0.61863 |
| Municipal Band | 0.00659 | 0.00695 | 0.00716 | 0.00730 | 0.00786 | 0.00775 | 0.00780 | 0.00789 | 0.00781 | 0.00766 |
| Corporate | | | | | 0.04954 | 0.07499 | 0.10290 | | | |
| IMRF Retirement | 0.00979 | 0.01154 | 0.01194 | 0.02828 | | | | | | |
| Mass Transit System | | | | | | | | | | |
| **BOND AND INTEREST** | | | | | | | | | | |
| General obligation | 0.15628 | 0.15110 | 0.15500 | 0.15600 | 0.27019 | 0.20418 | 0.12868 | 0.23262 | 0.25479 | 0.15879 |
| **ALL PURPOSE - TOTAL** | 0.56878 | 1.36044 | 1.40607 | 1.43527 | 1.63498 | 1.65177 | 1.66519 | 1.68302 | 1.70346 | 1.70419 |
| **Actual Rate Extended** | 0.56878 | 1.36044 | 1.40607 | 1.43527 | 1.63498 | 1.65177 | 1.66519 | 1.68302 | 1.70346 | 1.70419 |




Source: "Certificate of Tax Extension", Office of the Macon County Clerk

**City of Decatur, Illinois**
**City Government Tax Levy**
**Most Recent Fiscal Years ($ whole)**

| Tax Levy Year | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fiscal Year Ended** | **4/30/2012** | **4/30/2013** | **12/31/2013** | **12/31/2014** | **12/31/2015** | **12/31/2016** | **12/31/2017** | **12/31/2018** | **12/31/2019** | **12/31/2020** | **12/31/2021** |
| **PURPOSE OF FUND** | | | | | | | | | | | |
| Library | 3,000,046 | 3,000,083 | 3,000,007 | 2,775,025 | 2,775,012 | 2,850,046 | 2,900,023 | 2,900,002 | 2,900,006 | 2,900,045 | 2,900,038 |
| Police Pension | 3,577,223 | 3,572,053 | 3,572,124 | 3,750,067 | 3,700,016 | 3,575,027 | 3,975,079 | 4,082,036 | 4,247,065 | 4,000,065 | 4,900,073 |
| Fire Pension | 3,593,914 | 3,607,202 | 3,714,829 | 3,800,018 | 3,750,003 | 4,390,012 | 4,580,044 | 4,900,060 | 4,747,069 | 5,100,002 | 5,250,060 |
| Municipal Band | 60,032 | 60,011 | 60,036 | 60,008 | 60,017 | 65,020 | 65,045 | 65,002 | 65,057 | 65,045 | 65,007 |
| Corporate | | | | | | 409,808 | 629,389 | 857,525 | | | |
| IMRF Retirement | | 89,151 | 99,686 | 100,069 | 232,505 | | | | | | |
| Mass Transit System | | | | | | | | | | | |
| **BOND AND INTEREST** | | | | | | | | | | | |
| General obligation | 1,236,056 | 1,423,138 | 1,305,252 | 1,299,051 | 1,282,559 | 2,235,085 | 1,713,677 | 1,072,365 | 1,918,056 | 2,122,002 | 1,347,586 |
| **ALL PURPOSE - TOTAL** | 11,467,272 | 11,751,638 | 11,751,936 | 11,784,238 | 11,800,112 | 13,524,998 | 13,863,257 | 13,876,990 | 13,877,253 | 14,187,159 | 14,462,765 |



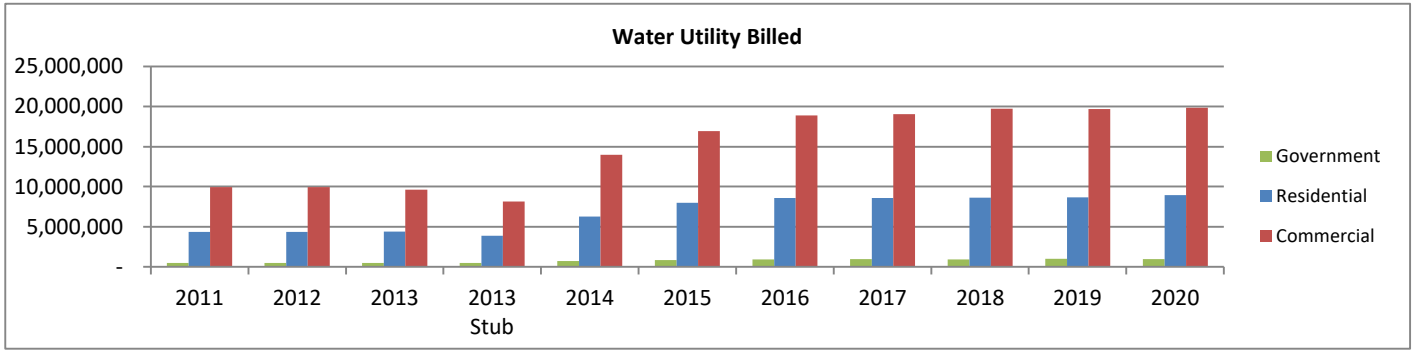

Source: "Certificate of Tax Extension", Office of the Macon County Clerk

**City of Decatur, Illinois**
**Property Tax Information**
**Most Recent Fiscal Year**

| | |
|---|---|
| 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**
**Most Recent Fiscal Years ($ whole)**

| Fiscal Year | Water Utility Billed | | | | Direct rate per 700 cubic feet | | Actual Receipts |
|---|---|---|---|---|---|---|---|
| | Residential | Commercial | Government | Total | Domestic and Non-Domestic | Large Users | |
| 2011 | 4,356,560 | 9,941,636 | 476,239 | 14,774,435 | 2.08 | 3.19 | 14,589,805 |
| 2012 | 4,355,566 | 9,924,667 | 483,055 | 14,763,289 | 2.08 | 3.19 | 14,898,121 |
| 2013 | 4,422,817 | 9,618,089 | 482,404 | 14,523,310 | 2.08 | 3.19 | 14,865,522 |
| 2013 Stub | 3,889,119 | 8,138,292 | 463,137 | 12,490,549 | 2.81 | 4.31 | 11,901,327 |
| 2014 | 6,278,627 | 13,994,091 | 727,710 | 21,000,428 | 3.65 | 5.60 | 20,258,789 |
| 2015 | 8,013,010 | 16,926,951 | 834,928 | 25,774,889 | 4.56 | 7.00 | 25,715,500 |
| 2016 | 8,580,181 | 18,893,937 | 932,841 | 28,406,959 | 4.67 | 7.18 | 28,458,953 |
| 2017 | 8,628,334 | 19,048,526 | 967,812 | 28,644,672 | 4.79 | 7.36 | 28,720,264 |
| 2018 | 8,653,326 | 19,711,126 | 927,899 | 29,292,351 | 4.91 | 7.54 | 29,408,513 |
| 2019 | 8,690,783 | 19,674,626 | 1,002,224 | 29,367,633 | 5.03 | 7.73 | 29,396,115 |
| 2020 | 8,951,548 | 19,849,078 | 989,634 | 29,790,260 | 5.16 | 7.92 | 29,659,562 |




Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.
Source: City water utility records.

**City of Decatur, Illinois**
**Water Utility Service Usage Rates**
**Most Recent Fiscal Years ($ whole)**

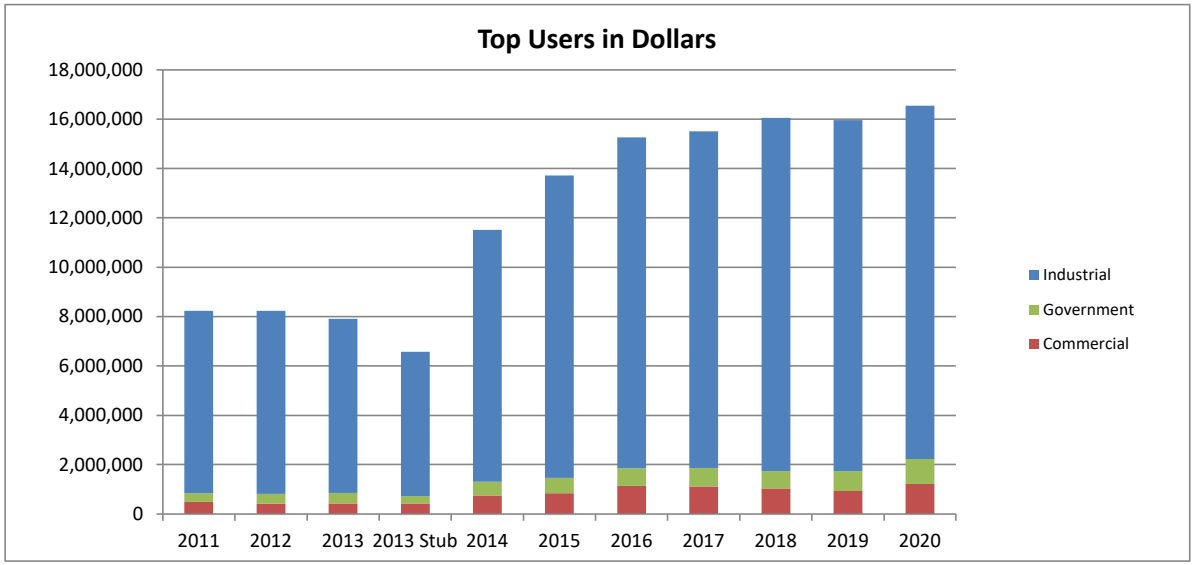
| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Service Charge Per Meter** | | | | | | | | | | | |
| Domestic-all meters (monthly) | $ 1.68 | $ 1.68 | $ 1.68 | $ 2.27 | $ 2.95 | $ 3.69 | $ 3.78 | $ 3.87 | $ 3.97 | $ 4.07 | $ 4.17 |
| Non-Domestic & large Users (monthly) | | | | | | | | | | | |
| Meter size 5/8"-3/4" | 4.55 | 4.55 | 4.55 | 6.14 | 7.98 | 9.98 | 10.23 | 10.49 | 10.75 | 11.02 | 11.30 |
| Meter size 1"-1 1/2" | 16.81 | 16.81 | 16.81 | 22.69 | 29.50 | 11.05 | 37.80 | 38.75 | 39.72 | 40.71 | 41.73 |
| Meter size 2"-4" | 59.31 | 59.31 | 59.31 | 80.07 | 104.09 | 39.00 | 133.36 | 136.69 | 140.11 | 143.61 | 147.20 |
| Meter size 7"-12" | 276.80 | 276.80 | 276.80 | 373.68 | 485.78 | 182.00 | 622.41 | 637.97 | 653.92 | 670.27 | 687.03 |
| Meter size 14"-18" | 1,136.85 | 1,136.85 | 1,136.85 | 1,534.75 | 1,995.18 | 747.50 | 2,556.33 | 2,620.24 | 2,685.75 | 2,752.89 | 2,821.71 |
| **Usage Charge-cu ft (monthly)** | | | | | | | | | | | |
| Domestic and Non-Domestic | | | | | | | | | | | |
| 1st 700 | 2.08 | 2.08 | 2.08 | 2.81 | 3.65 | 1.37 | 4.67 | 4.79 | 4.91 | 5.03 | 5.16 |
| Next 1,500 | 1.89 | 1.89 | 1.89 | 2.55 | 3.32 | 1.24 | 4.25 | 4.36 | 4.47 | 4.58 | 4.69 |
| Next 12,900 | 1.69 | 1.69 | 1.69 | 2.28 | 2.96 | 1.11 | 3.79 | 3.88 | 3.98 | 4.08 | 4.18 |
| Next 18,300 | 1.35 | 1.35 | 1.35 | 1.82 | 2.37 | 0.89 | 3.03 | 3.11 | 3.19 | 3.27 | 3.35 |
| Next 133,300 | 1.06 | 1.06 | 1.06 | 1.43 | 1.86 | 0.70 | 2.39 | 2.45 | 2.51 | 2.57 | 2.63 |
| Next 833,300 | 1.00 | 1.00 | 1.00 | 1.35 | 1.76 | 0.66 | 2.26 | 2.32 | 2.38 | 2.44 | 2.50 |
| Next 1,000 000 | 0.84 | 0.84 | 0.84 | 1.13 | 1.47 | 0.55 | 1.89 | 1.94 | 1.99 | 2.04 | 2.09 |
| All Over 2,000,000 | 0.59 | 0.59 | 0.59 | 0.80 | 1.04 | 0.39 | 1.33 | 1.36 | 1.39 | 1.42 | 1.46 |
| Large User | | | | | | | | | | | |
| 1st 700 | 3.19 | 3.19 | 3.19 | 4.31 | 5.60 | 2.10 | 7.18 | 7.36 | 7.54 | 7.73 | 7.92 |
| Next 1,500 | 2.89 | 2.89 | 2.89 | 3.90 | 5.07 | 1.90 | 6.50 | 6.66 | 6.83 | 7.00 | 7.18 |
| Next 12,900 | 2.57 | 2.57 | 2.57 | 3.47 | 4.51 | 1.69 | 5.78 | 5.92 | 6.07 | 6.22 | 6.38 |
| Next 18,300 | 2.07 | 2.07 | 2.07 | 2.79 | 3.63 | 1.36 | 4.65 | 4.77 | 4.89 | 5.01 | 5.14 |
| Next 133,300 | 1.64 | 1.64 | 1.64 | 2.21 | 2.87 | 1.08 | 3.68 | 3.77 | 3.86 | 3.96 | 4.06 |
| Next 833,300 | 1.52 | 1.52 | 1.52 | 2.05 | 2.67 | 1.00 | 3.42 | 3.51 | 3.60 | 3.69 | 3.78 |
| Next 1,000 000 | 1.28 | 1.28 | 1.28 | 1.73 | 2.25 | 0.84 | 2.88 | 2.95 | 3.02 | 3.10 | 3.18 |
| All Over 2,000,000 | 0.91 | 0.91 | 0.91 | 1.23 | 1.60 | 0.60 | 2.05 | 2.10 | 2.15 | 2.20 | 2.26 |

Note: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013.
Fiscal years 2014 and forward are January to December.

Source: City water utility records.

**City of Decatur, Illinois**
**Water Utility Revenue by Consumer Segment**
**Most Recent Fiscal Years ($ whole)**

| Fiscal Year | Total Water Billed | Revenue of Top 10 Customers in Category | | | Percentage of Total |
|---|---|---|---|---|---|
| | | Industrial | Commercial | Government | |
| 2011 | 14,774,435 | 7,392,843 | 486,471 | 359,514 | 55.8% |
| 2012 | 14,763,289 | 7,417,264 | 405,983 | 411,138 | 55.8% |
| 2013 | 14,523,310 | 7,062,469 | 428,789 | 423,603 | 54.5% |
| 2013 Stub | 12,490,549 | 5,847,655 | 417,114 | 309,270 | 52.6% |
| 2014 | 21,000,428 | 10,204,423 | 755,799 | 550,203 | 54.8% |
| 2015 | 25,774,889 | 12,244,488 | 830,996 | 636,899 | 53.2% |
| 2016 | 28,406,959 | 13,409,402 | 1,141,112 | 711,030 | 53.7% |
| 2017 | 28,644,672 | 13,646,653 | 1,106,204 | 753,377 | 54.1% |
| 2018 | 29,292,351 | 14,315,180 | 1,038,577 | 703,020 | 54.8% |
| 2019 | 29,367,633 | 14,220,548 | 928,174 | 815,869 | 54.4% |
| 2020 | 29,790,260 | 14,318,144 | 1,208,904 | 1,016,969 | 55.5% |




Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.

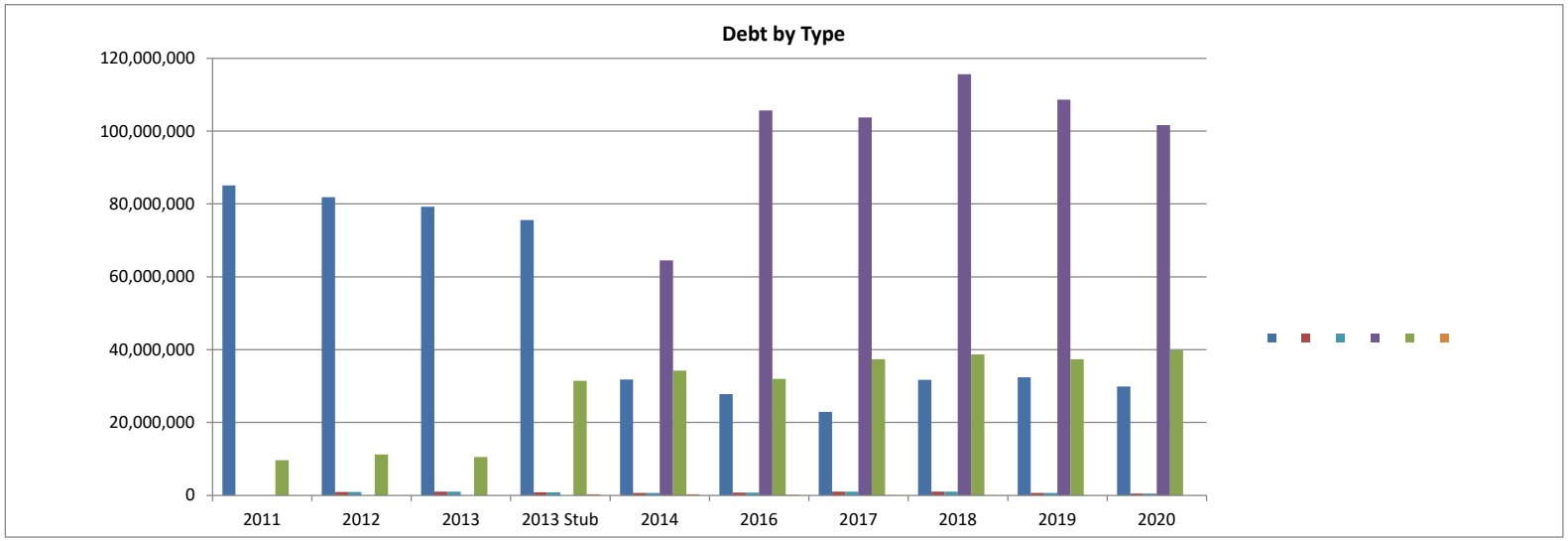
Source: City water utility records.

## 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.

**City of Decatur, Illinois**
**Ratios of Outstanding Debt by Type**
**Most Recent Fiscal Years ($ whole)**

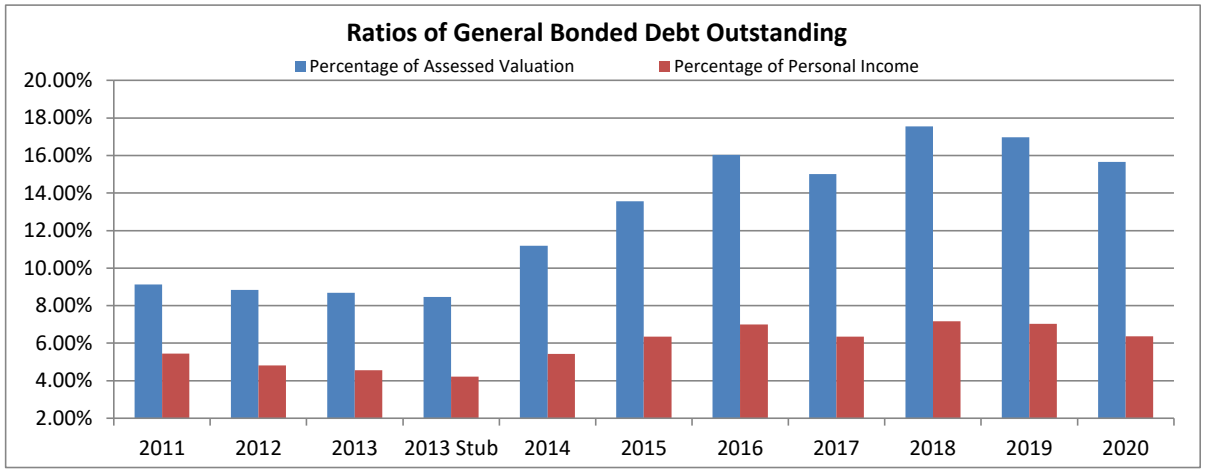
| | Governmental Activities | | | Business-Type Activities | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | General Obligation | Notes Payable | Capital Leases | General Obligation | Notes Payable | Capital Leases | Total Primary Government | Assessed Value | Percentage of Assessed Valuation | Per Capita $ |
| 2011 | 85,102,316 | 2,580,000 | | | 9,659,529 | | 97,341,845 | 928,543,809 | 10.48% | 1,279 |
| 2012 | 81,822,528 | 2,305,000 | 947,850 | | 11,167,345 | | 96,242,723 | 922,154,799 | 10.33% | 1,264 |
| 2013 | 79,221,881 | 2,025,000 | 1,051,721 | | 10,487,213 | | 92,785,815 | 910,633,770 | 10.19% | 1,219 |
| 2013 Stub | 75,566,756 | 1,710,000 | 859,180 | | 31,452,600 | 337,144 | 109,925,680 | 863,833,509 | 12.73% | 1,444 |
| 2014 | 31,754,484 | 3,022,070 | 665,690 | 64,509,272 | 34,223,632 | 289,887 | 134,465,035 | 838,097,609 | 16.04% | 1,766 |
| 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 | 848,659,319 | 20.82% | 2,322 |
| Percent of total debt | 17.50% | 3.50% | 0.37% | 58.50% | 20.13% | 0.00% | 100.00% | | | |




Note 1: Fiscal years 2014 and forward are January to December.
Note 2: Net position at December 31, 2013 includes reclassification of general obligation bond debt from governmental to business type activity.
Source: Annual Financial Report for relevant fiscal year, US Census Bureau

**City of Decatur, Illinois**
**Ratios of Outstanding General Bonded Debt**
**Most Recent Fiscal Years ($ whole)**

| Fiscal Year | General Obligation Bonds | Less: Amounts Available in Debt Service Fund | Total | Percentage of Assessed Valuation | Percentage of Personal Income | Per Capita |
|---|---|---|---|---|---|---|
| 2011 | 85,102,316 | 316,303 | 84,786,013 | 9.13% | 5.45% | 1,114 |
| 2012 | 81,822,528 | 409,119 | 81,413,409 | 8.83% | 4.81% | 1,070 |
| 2013 | 79,221,881 | 159,400 | 79,062,481 | 8.68% | 4.56% | 1,039 |
| 2013 Stub | 75,566,756 | 2,399,692 | 73,167,064 | 8.47% | 4.22% | 961 |
| 2014 | 97,263,756 | 3,437,184 | 93,826,572 | 11.20% | 5.44% | 1,233 |
| 2015 | 115,493,107 | 3,970,678 | 111,522,429 | 13.56% | 6.35% | 1,465 |
| 2016 | 133,477,588 | 814,740 | 132,662,848 | 16.04% | 7.00% | 1,743 |
| 2017 | 126,684,083 | 748,802 | 125,935,281 | 15.00% | 6.34% | 1,654 |
| 2018 | 147,290,501 | 987,515 | 146,302,986 | 17.56% | 7.16% | 1,922 |
| 2019 | 141,063,113 | 1,081,088 | 139,982,025 | 16.98% | 7.03% | 1,839 |
| 2020 | 131,532,616 | 1,129,402 | 130,403,214 | 15.66% | 6.37% | 1,713 |




Note: 1 Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.

Source: Annual Financial Report for relevant fiscal year.

**City of Decatur, Illinois**
**Governmental Direct and Overlapping Debt**
**Most Recent Fiscal Year ($ whole)**

| | Debt Outstanding | Percentage of Debt Applicable to the City of Decatur | City of Decatur's Share of Debt |
|---|---|---|---|
| **DIRECT BONDED DEBT** | | | |
| City of Decatur | $ 124,575,000 | 100.00% | $ 124,575,000 |
| Less: Self-Supporting Debt[1] | (104,745,000) | | (104,745,000) |
| Net Direct Bonded Debt payable from tax levy | $ 19,830,000 | | $ 19,830,000 |
| **OVERLAPPING DEBT** | | | |
| Community Unit School District Number 1 | $ 9,130,000 | 34.58% | $ 3,157,154 |
| Community Unit School District Number 2[2] | 7,238,000 | 12.32% | 891,722 |
| Community Unit School District Number 3[2] | 9,175,000 | 9.66% | 886,305 |
| Community Unit School District Number 9[2][3] | 2,700,000 | 1.11% | 29,970 |
| Community Unit School District Number 11 | 8,445,000 | 40.91% | 3,454,850 |
| Community Unit School District Number 15[2] | 5,860,000 | 15.21% | 891,306 |
| Community Unit School District Number 61[2] | 44,620,000 | 92.97% | 41,483,214 |
| Community Unit School District Number 100[2] | 8,973,100 | 0.04% | 3,589 |
| Decatur Park District[2] | - | 94.57% | - |
| Richland Community College District Number 537 | 25,580,000 | 34.29% | 8,771,382 |
| **NET OVERLAPPING BONDED DEBT** | | | $ 59,569,492 |
| **NET DIRECT BONDED DEBT AND OVERLAPPING BONDED DEBT** | | | $ 79,399,492 |
| 2019 Estimated Full Valuation for Tax Levy 2019 payable in 2020 | | | $ 2,498,531,109 |
| 2019 EAV for Tax Levy 2019 payable in 2020 | | | $ 832,843,703 |
| Population (Current Estimate)[4] | | | 69,553 |
| Full Valuation Per Capita | | | $ 35,923 |
| Per Capita Net Direct Bonded Debt | | | $ 285 |
| Per Capita Net Direct Bonded Debt and Overlapping Bonded Debt | | | $ 1,142 |

(1) City expects to continue to abate all of the property tax levies for debt service on its General Obligation Bonds, Series 2013, Series 2014, Series 2015, Series 2016, Series 2017, Series 2019B and Series 2020; and a portion of the tax levies for its Gener

(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.

(3) Excludes principal amounts of outstanding Debt Certificates.

(4) 2019 Population Estimate American Community Survey, U.S. Census Bureau

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.

## Pension Information

These schedules offer statistics related to the City pension plans.

**City of Decatur, Illinois**
**IMRF Pension Liability**
**Most Recent Fiscal Years (in $1,000s)**

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | n/a | n/a | n/a | n/a | n/a | 101,325 | 103,177 | 104,988 | 109,252 | 112,619 |
| **Fiduciary Net Position** | | | | | | | | | | |
| Employer contributions | n/a | n/a | n/a | n/a | n/a | 1,789 | 1,795 | 1,788 | 1,503 | 1,271 |
| Member contributions | n/a | n/a | n/a | n/a | n/a | 717 | 665 | 666 | 626 | 635 |
| Investment income net of investments expenses | n/a | n/a | n/a | n/a | n/a | 754 | 6,687 | 14,728 | (4,447) | 6,671 |
| Benefit payments | n/a | n/a | n/a | n/a | n/a | (5,622) | (5,430) | (5,968) | (6,291) | (6,822) |
| Other expenses | n/a | n/a | n/a | n/a | n/a | (106) | (94) | (79) | (87) | (98) |
| Fiduciary ending net position | n/a | n/a | n/a | n/a | n/a | 88,339 | 91,963 | 103,098 | 94,402 | 108,509 |
| Net pension liability | n/a | n/a | n/a | n/a | n/a | 12,986 | 11,214 | 1,890 | 14,849 | 4,110 |
| Fiduciary net position as a % of total pension liability | n/a | n/a | n/a | n/a | n/a | 87.18% | 89.13% | 98.20% | 86.41% | 96.35% |
| Covered payroll | n/a | n/a | n/a | n/a | n/a | 14,232 | 13,709 | 14,160 | 12,517 | 12,749 |
| Net pension liability as a % of covered payroll | n/a | n/a | n/a | n/a | n/a | 91.24% | 81.80% | 13.35% | 118.63% | 32.24% |
| **Employer Contribution Rate** | n/a | n/a | n/a | n/a | n/a | 12.45% | 12.93% | 12.27% | 12.01% | 12.01% |

Note 1: Plan year ending 12/31 of relevant prior year.
Source: Selected information from GASB 68 Disclosure

**City of Decatur, Illinois**
**Police Pension Liability**
**Most Recent Fiscal Years (in $1,000s)**

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | n/a | n/a | n/a | 140,208 | 145,917 | 150,548 | 159,530 | 163,434 | 169,356 | 199,810 |
| **Fiduciary Net Position** | n/a | n/a | n/a | 93,595 | 91,999 | 98,218 | 109,207 | 101,144 | 117,527 | 127,579 |
| Fiduciary net position as a % of total pension liability | n/a | n/a | n/a | 66.75% | 63.05% | 65.24% | 68.46% | 61.89% | 69.40% | 63.85% |
| Employer contributions | n/a | n/a | n/a | 4,277 | 4,229 | 4,213 | 4,441 | 4,714 | 4,991 | 4,849 |
| Member contributions | n/a | n/a | n/a | 1,186 | 1,240 | 1,251 | 1,174 | 1,365 | 1,271 | 1,249 |
| Investment income net of investments expenses | n/a | n/a | n/a | 5,790 | 24 | 8,168 | 13,313 | (5,800) | 18,630 | 12,670 |
| Benefit payments | n/a | n/a | n/a | (6,103) | (6,825) | (7,061) | (7,523) | (8,103) | (8,414) | (8,638) |
| Administrative expenses | n/a | n/a | n/a | (65) | (265) | (352) | (415) | (239) | (96) | (78) |
| Net change in plan fiduciary net position | n/a | n/a | n/a | 5,086 | (1,596) | 6,219 | 10,989 | (8,063) | 16,383 | 10,052 |
| **Net Pension liability** | n/a | n/a | n/a | 46,613 | 53,918 | 52,330 | 50,323 | 62,289 | 51,829 | 72,232 |
| Covered payroll | n/a | n/a | n/a | 12,228 | 12,391 | 11,997 | 12,421 | 12,800 | 12,800 | 12,280 |
| Net pension liability as a % of covered payroll | n/a | n/a | n/a | 381.21% | 435.13% | 436.20% | 405.15% | 486.63% | 404.91% | 588.20% |
| **Annual Required Contributions** | n/a | n/a | n/a | 4,159 | 4,026 | 4,168 | 4,354 | 4,728 | 4,327 | 5,456 |
| Actual Contribution | n/a | n/a | n/a | 4,277 | 4,229 | 4,213 | 4,441 | 4,714 | 4,991 | 4,849 |
| Contribution Deficiency (Excess) | n/a | n/a | n/a | (118) | (203) | (45) | (87) | 14 | (663) | 607 |
| Actual Contribution as a % of covered payroll | n/a | n/a | n/a | 34.98% | 34.13% | 35.12% | 35.75% | 36.83% | 38.99% | 39.49% |

Note 1: Plan year ending 12/31 of relevant year.
Source: Actuarial report for relevant fiscal year. Selected information from GASB 68 Disclosure

**City of Decatur, Illinois**
**Firefighter Pension Liability**
**Most Recent Fiscal Years (in $1,000s)**

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | n/a | n/a | n/a | 127,665 | 134,896 | 139,104 | 141,978 | 146,978 | 151,141 | 173,055 |
| **Fiduciary Net Position** | n/a | n/a | n/a | 70,843 | 69,122 | 72,310 | 79,119 | 74,300 | 85,398 | 95,315 |
| Fiduciary net position as a % of total pension liability | n/a | n/a | n/a | 55.49% | 51.24% | 51.98% | 55.73% | 50.55% | 56.50% | 55.08% |
| Employer contributions | n/a | n/a | n/a | 4,233 | 4,265 | 5,024 | 5,143 | 5,612 | 5,633 | 6,039 |
| Member contributions | n/a | n/a | n/a | 809 | 848 | 834 | 855 | 906 | 886 | 848 |
| Investment income net of investments expenses | n/a | n/a | n/a | 4,672 | 461 | 4,989 | 8,406 | (3,609) | 12,796 | 11,771 |
| Benefit payments | n/a | n/a | n/a | (6,744) | (7,031) | (7,339) | (7,381) | (7,645) | (8,149) | (8,674) |
| Administrative expenses | n/a | n/a | n/a | (253) | (265) | (319) | (215) | (81) | (68) | (66) |
| Net change in plan fiduciary net position | n/a | n/a | n/a | 2,718 | (1,721) | 3,188 | 6,808 | (4,818) | 11,098 | 9,918 |
| **Net Pension liability** | n/a | n/a | n/a | 56,821 | 65,774 | 66,794 | 62,860 | 72,678 | 65,743 | 77,740 |
| Covered payroll | n/a | n/a | n/a | 8,251 | 8,780 | 8,908 | 8,733 | 8,712 | 8,712 | 9,369 |
| Net pension liability as a % of covered payroll | n/a | n/a | n/a | 688.68% | 749.17% | 749.86% | 719.83% | 834.22% | 754.63% | 829.75% |
| **Annual Required Contributions** | n/a | n/a | n/a | 4,175 | 4,566 | 4,875 | 5,230 | 5,349 | 5,509 | 6,201 |
| Actual Contribution | n/a | n/a | n/a | 4,233 | 4,265 | 5,024 | 5,143 | 5,612 | 5,633 | 6,039 |
| Contribution Deficiency (Excess) | n/a | n/a | n/a | (58) | 301 | (149) | 87 | (263) | (124) | 162 |
| Actual Contribution as a % of covered payroll | n/a | n/a | n/a | 51.30% | 48.58% | 56.40% | 58.90% | 64.41% | 64.65% | 64.45% |

Note 1: Plan year ending 12/31 of relevant year.
Source: Actuarial report for relevant fiscal year. Selected information from GASB 68 Disclosure

## Demographic and Economic Information

These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial activities take place.

**City of Decatur, Illinois**
**Demographics and Economic Statistics**
**Most Recent Fiscal Years**

| Fiscal Year | Population | Per Capita Personal Income | Personal Income (thousands of dollars) | Median Age | School Enrollment | Unemployment Rate |
|---|---|---|---|---|---|---|
| 2011 | 76,122 | 19,009 | 1,556,007 | 37.2 | 16,896 | 9.7% |
| 2012 | 76,122 | 22,229 | 1,692,116 | 39.1 | 16,350 | 9.4% |
| 2013 | 76,122 | 22,756 | 1,732,232 | 39.2 | 17,240 | 10.3% |
| 2013 Stub | 76,122 | 22,756 | 1,732,232 | 39.0 | 16,280 | 12.4% |
| 2014 | 76,122 | 22,677 | 1,726,219 | 39.4 | 16,324 | 8.7% |
| 2015 | 76,122 | 23,058 | 1,755,221 | 39.6 | 16,411 | 8.2% |
| 2016 | 76,122 | 24,913 | 1,896,427 | 39.8 | 15,728 | 7.0% |
| 2017 | 76,122 | 26,111 | 1,987,622 | 40.0 | 14,670 | 5.1% |
| 2018 | 76,122 | 26,826 | 2,042,049 | 40.1 | 14,867 | 6.3% |
| 2019 | 76,122 | 26,160 | 1,991,352 | 40.3 | 15,021 | 5.2% |
| 2020 | 76,122 | 26,878 | 2,046,007 | 39.7 | 14,461 | 9.9% |

Note: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.

Source: Population, Per Capita Personal Income and Median Age information obtained from U.S. Census Bureau/Capital ESRI Demographic and Income Profile Report. School Enrollment from Macon-Piatt Regional Office of Education, Millikin University and Richland Community College. Unemployment rate obtained from U.S. Bureau of Labor Statistics.

**City of Decatur, Illinois**
**Principal Employers**
**Current and Nine Years Ago**

| | December 31, 2020 | | | April 30, 2011 | | |
|---|---|---|---|---|---|---|
| **Employer** | **Employees** | **Rank** | **Percentage of Total City Employment** | **Employees** | **Rank** | **Percentage of Total City Employment** |
| Archer Daniels Midland Co. | 4,000 | 1 | 14.24% | 4,000 | 1 | 12.23% |
| Caterpillar, Inc. | 3,100 | 2 | 11.03% | 4,000 | 2 | 12.23% |
| Decatur Memorial Hospital | 2,300 | 3 | 8.19% | 2,266 | 3 | 6.93% |
| Decatur Public Schools | 1,800 | 4 | 6.41% | 1,500 | 4 | 4.59% |
| St. Mary's Hospital | 1,000 | 5 | 3.56% | 1,100 | 6 | 3.36% |
| Ameren aka Illinois Power Company | 600 | 6 | 2.14% | 1,250 | 5 | 3.82% |
| The Kelly Group | 600 | 7 | 2.14% | | | |
| Tate & Lyle fka AE Staley Mfg. Co. | 600 | 8 | 2.14% | 822 | 7 | 2.51% |
| Mueller Co., Inc. | 600 | 9 | 2.14% | | | |
| Akorn Incorporated | 600 | 10 | 2.14% | | | |
| Millikin University | | | | 600 | 8 | 1.83% |
| Norfolk Southern Railroad | | | | 600 | 9 | 1.83% |
| Star Tek Inc. | | | | 600 | 10 | 1.83% |

Source: Economic Development Foundation and Illinois Department of Employment Security

## 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.

**City of Decatur, Illinois**
**Operating Indicators by Function / Program**
**Most Recent Fiscal Years**

| Function | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Public safety** | | | | | | | | | | | |
| Police | | | | | | | | | | | |
| Calls for Service | 59,766 | 58,800 | 60,729 | 42,430 | 58,088 | 59,072 | 56,319 | 57,559 | 60,228 | 58,829 | 52,236 |
| Traffic Citations | 13,072 | 10,530 | 11,591 | 8,567 | 11,870 | 8,938 | 8,632 | 7,835 | 8,557 | 9,263 | 7,269 |
| Parking Tickets | 1,015 | 1,504 | 1,866 | 1,306 | 1,473 | 892 | 1,188 | 1,116 | 889 | 941 | 532 |
| Fire | | | | | | | | | | | |
| Call Outs | 9,030 | 9,320 | 8,711 | 5,795 | 8,712 | 10,317 | 11,079 | 11,336 | 11,631 | 10,968 | 11,115 |
| Inspections | 1,450 | 265 | 789 | 1,142 | 1,509 | 1,262 | 793 | 1,294 | 1,227 | 1,065 | 148 |
| **Public works** | | | | | | | | | | | |
| Street Surface Improv (LA MI) | 4.6 | 5.2 | 16.7 | 4.1 | 4.0 | 3.3 | 13.9 | 18.1 | 10.0 | 5.4 | 4.0 |
| Potholes Repaired | 22,059 | 13,579 | 21,063 | 12,158 | 66,091 | 48,734 | 43,939 | 27,781 | 49,497 | 36,139 | 29,270 |
| Pavement markings-paint (LF) | 300 | 652,808 | 235,822 | 322,774 | 280,103 | 40,321 | 392,563 | 3,586 | 912,251 | 7,261 | 407,649 |
| **Culture and recreation** | | | | | | | | | | | |
| Library Items Loaned | 593,111 | 501,740 | 487,803 | 303,323 | 422,369 | 376,140 | 300,646 | 309,736 | 309,694 | 316,574 | 243,517 |
| Extension (bookmobiles) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **General Government** | | | | | | | | | | | |
| Bldg Permits New Home | 16 | 9 | 8 | 8 | 12 | 11 | 13 | 12 | 5 | 12 | 3 |
| Bldg Permits New Home (Value) | $1,307,070 | $3,232,835 | $2,051,000 | $1,855,900 | $1,908,700 | $1,902,000 | $2,047,000 | $2,300,392 | $1,484,800 | $2,713,000 | $948,000 |
| Bldg permits All Residential (Value) | $8,793,456 | $7,781,179 | $8,790,906 | $6,058,924 | $7,502,246 | $6,837,313 | $7,558,641 | $7,296,052 | $6,143,655 | $9,269,651 | $9,423,649 |
| Bldg permits All Other (Value) | $26,112,075 | $55,983,451 | $26,183,706 | $31,109,047 | $44,999,233 | $42,366,920 | $71,256,635 | $70,854,944 | $103,240,708 | $73,065,617 | $52,613,550 |
| **Water** | | | | | | | | | | | |
| Water Consumption (CU FT) | 842,550,729 | 835,345,398 | 835,989,759 | 558,175,057 | 810,103,373 | 803,866,983 | 811,794,925 | 801,715,332 | 809,992,702 | 791,548,573 | 778,741,186 |
| Metered Services | 31,459 | 31,433 | 31,410 | 31,393 | 31,376 | 31,418 | 31,381 | 31,366 | 30,885 | 30,674 | 30,974 |
| Sediment Dredged (Dry TON) | 104,224 | 412,170 | 0 | 0 | 324,620 | 2,727,652 | 3,181,651 | 2,702,447 | 2,324,764 | 0 | 0 |
| **Parking** | | | | | | | | | | | |
| Tickets Issued **Note 1** | 15,617 | 15,524 | 6,984 | 4,045 | 7,606 | 6,127 | 4,567 | 4,700 | 4,697 | 3,252 | 1,643 |
| Parking Lot Maintenance (Hours) | 1,703 | 1,210 | 940 | 688 | 1,415 | 425 | 522 | 200 | 588 | 508 | 508 |
| **Mass Transit** | | | | | | | | | | | |
| Buses & Trolleys (Ridership) | 1,314,337 | 1,407,156 | 1,438,437 | 961,426 | 1,489,705 | 1,254,118 | 1,236,846 | 1,159,686 | 1,134,274 | 1,060,921 | 750,593 |
| Paratransit Vans/Taxis | 27,496 | 27,432 | 35,234 | 24,398 | 35,947 | 32,537 | 34,260 | 24,135 | 20,313 | 18,185 | 14,335 |
| **Waste removal** | | | | | | | | | | | |
| Recycling (Pounds) | 3,036,830 | 6,388,000 | 7,296,000 | 5,287,458 | 8,241,825 | 7,840,000 | 7,650,830 | 8,880,000 | 7,414,338 | 6,876,220 | 7,616,000 |
| **Sewer** | | | | | | | | | | | |
| Sanitary Sewer Televised (LF) | 225,000 | 330,000 | 211,266 | 176,783 | 304,500 | 286,388 | 287,572 | 241,700 | 270,795 | 139,093 | 101,178 |

Note 1: Parking meters were removed from the central parking zone in the Spring of 2012 reducing the number of parking meter related tickets issued in fiscal year 2013.
Note 2: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013.
Fiscal years 2014 and forward are January to December.
Source: City of Decatur Records

**City of Decatur, Illinois**
**Capital Asset and Infrastructure Statistics by Function / Program**
**Most Recent Fiscal Years**

| Function | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Public safety | | | | | | | | | | | |
| Police | | | | | | | | | | | |
| Patrol Units | 54 | 45 | 53 | 45 | 44 | 38 | 38 | 42 | 39 | 37 | 37 |
| Fire Stations | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Public works | | | | | | | | | | | |
| Bridges | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Sidewalks (ft) | 536,944 | 536,944 | 544,144 | 548,044 | 548,044 | 548,044 | 544,144 | 550,044 | 550,044 | 550,044 | 550,044 |
| Streets (sq yd) | 1,477,259 | 1,477,259 | 1,496,995 | 1,496,995 | 1,509,977 | 1,522,959 | 1,592,488 | 1,592,488 | 1,592,488 | 1,592,488 | 1,592,488 |
| Storm Sewers (ft) | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 | 288,204 |
| Culture and recreation | | | | | | | | | | | |
| Library Bookmobiles | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 |
| Water | | | | | | | | | | | |
| Water Mains (miles) | 527 | 527 | 527 | 527 | 531 | 535 | 531 | 532 | 532 | 532 | 532 |
| Maximum Daily Capacity (million of gallons) | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Parking | | | | | | | | | | | |
| Garages | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Lots | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Mass Transit | | | | | | | | | | | |
| Buses | 23 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 20 | 21 | 22 |
| Trolleys | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Sewer | | | | | | | | | | | |
| Sanitary Sewers (ft) | 370,179 | 370,179 | 370,179 | 370,179 | 396,189 | 422,199 | 422,199 | 422,199 | 433,503 | 433,503 | 433,503 |

Note: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013. Fiscal years 2014 and forward are January to December.

Source: City of Decatur Records

**City of Decatur, Illinois**
**Full-Time Equivalent City Government Employees by Function**
**Most Recent Fiscal Years**

| | 2011 | 2012 | 2013 | 2013 Stub | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Function** | | | | | | | | | | | |
| General government | 46 | 48 | 50 | 48 | 47 | 48 | 48 | 50 | 43 | 45 | 47 |
| Public safety | | | | | | | | | | | |
| Police | | | | | | | | | | | |
| Officers | 161 | 163 | 164 | 158 | 151 | 160 | 158 | 148 | 154 | 141 | 149 |
| Civilians | 25 | 29 | 31 | 28 | 29 | 32 | 28 | 30 | 7 | 8 | 8 |
| Fire | | | | | | | | | | | |
| Firefighters and officers | 115 | 111 | 116 | 110 | 106 | 110 | 109 | 108 | 102 | 108 | 103 |
| Civilians | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public works | 70 | 73 | 71 | 68 | 65 | 65 | 66 | 67 | 63 | 68 | 63 |
| Development Service | 28 | 29 | 24 | 21 | 19 | 20 | 18 | 19 | 21 | 20 | 19 |
| Water | 47 | 43 | 42 | 38 | 43 | 45 | 45 | 41 | 42 | 42 | 41 |
| Civil City full time head count | 494 | 498 | 500 | 472 | 461 | 481 | 473 | 464 | 433 | 433 | 431 |
| **Additional Full Time Staff** | | | | | | | | | | | |
| Library | 34 | 36 | 36 | 29 | 28 | 27 | 24 | 27 | 28 | 28 | 29 |
| **Full Time Equivalent of Temporary Staff** | | | | | | | | | | | |
| General government | | | | | 1 | 1 | | | | | |
| Public safety | | | | | | | 1 | 1 | 1 | 1 | 2 |
| Library | 13 | 13 | 14 | 13 | 11 | 11 | 8 | 8 | 7 | 6 | 10 |
| Public works | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 4 | 3 | 3 | 2 |
| Total full time equivalent employees | 17 | 17 | 17 | 18 | 15 | 15 | 12 | 13 | 11 | 10 | 14 |
| **Total Full-time Equivalent** | 545 | 551 | 553 | 519 | 504 | 523 | 509 | 504 | 472 | 471 | 474 |

Source: City of Decatur Records.

Note 1: Fiscal years 2011 to 2013 include the months of May to April. "2013 Stub" was a transition fiscal period consisting of months May, 2013 to December, 2013.
Fiscal years 2014 and forward are January to December.
Note 2: Fiscal year 2018 outsourced 21 employees from Police Emergency Communications to Central Illinois Regional Dispatch Center (CIRDC).

**City of Decatur, Illinois**
**Risk Management**
**Insurance Coverage Master**
**Coverge October 1, 2020 to October 1, 2021**

| | Limit Type | $ Limit | Basis | Deductible SIR | Maintenance Deductible | Annual Premium |
|---|---|---|---|---|---|---|
| **Commercial Package Property & Liability** | Includes Premium, TIRA terrorism premium, surplus lines tax, stamping fee, fire marshal tax | | | | | $ 280,484 |
| **Property coverage** | | | | | | |
| Property | Limit | | | 150,000 | 1,000 | included above |
| Automobile physical damage | Limit | $ 1,000,000 | each occurrence | 25,000 | 1,000 | included above |
| Flood & surface water | Limit | $ 1,000,000 | each occurrence / annual aggregate | 150,000 | | included above |
| Earthquake | Limit | $ 1,000,000 | each occurrence / annual aggregate | 150,000 | | included above |
| Named windstorm | Limit | $ 1,000,000 | each occurrence | 150,000 | | included above |
| Business income w/wo rental value | Limit | $ 550,000 | each occurrence | 150,000 | | included above |
| Excess loss fund protection limit | Limit | $ 1,000,000 | annual aggregate | 150,000 | | included above |
| Mobile equipment | Limit | $ 1,000,000 | | 75,000 | 1,000 | included above |
| Deductible / SIR Limit | Limit | | | 357,603 | | |
| Additional property coverage | | | | | | |
| Data processing systems / media | Limit | $ 1,000,000 | | | | included above |
| Data processing extra expense | Limit | $ 509,458 | | | | included above |
| Valuable papers | Limit | $ 1,000,000 | | | | included above |
| Fine arts | Limit | $ 617,400 | | | | included above |
| Accounts receivable | Limit | $ 375,585 | | | | included above |
| Extra expense | Limit | $ 926,100 | | | | included above |
| Mobile equipment | Limit | $ 1,000,000 | | | | included above |
| Transit | Limit | $ 151,800 | | | | included above |
| Automatic acquisition clause | Limit | $ 1,000,000 | | | | included above |
| Maximum value in excess of SIR | Limit | | | 750,000 | | included above |
| **General Liability coverage** | | | | | | |
| General liability | Limit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Errors & omissions | LimitSub | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Employment practice | Sublimit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Sexual harassment | Sublimit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Sexual abuse | Sublimit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Employee benefits | Limit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| Law enforcement liability | Limit | $ 10,000,000 | each claim / annual aggregate | 150,000 | | included above |
| **Business Auto Liability coverage** | | | | | | |
| Automobile liability | Limit | $ 10,000,000 | each accident | 150,000 | | included above |
| Uninsured/Underinsured motorist | Limit | $ 20,000 | any one person | | | included above |
| Uninsured/Underinsured motorist | Limit | $ 40,000 | any one occurrence | | | included above |

**City of Decatur, Illinois**
**Risk Management**
**Insurance Coverage Master**
**Coverge October 1, 2020 to October 1, 2021**

| | Limit Type | $ Limit | Basis | Deductible SIR | Maintenance Deductible | Annual Premium |
|---|---|---|---|---|---|---|
| **Excess Property** | Includes Premium | | | | | $ 85,409 |
| Property & automobile phys damage | Limit | $ 214,547,937 | | 1,150,000 | | included above |
| Flood w/o A&V , all other earthquake | Sublimit | $ 11,150,000 | | | | included above |
| Additional coverage | | | | | | |
| Ordinance or law | Sublimit | $ 1,000,000 | | | | included above |
| Newly acquired locations | Sublimit | $ 2,000,000 | | | | included above |
| Unreported / unanmed locations | Sublimit | $ 1,000,000 | | | | included above |
| Property in Transit | Sublimit | $ 151,800 | | | | included above |
| Municipal sales tax revenues | Limit | $ 11,000,000 | | | | included above |
| Equipment | Sublimit | $ 24,456,235 | | | | included above |
| **Auto Physical Damage** | Includes Premium, TIRA terrorism premium | | | | | $ 60,952 |
| Property coverage | Limit | $ 20,180,855 | per occurrence | 100,000 | | included above |
| Locations not scheduled | Limit | $ 250,000 | maximum per occurrence | 100,000 | | included above |
| Wind / Hail | Limit | $ 20,180,855 | per occurrence | 100,000 | | included above |
| Flood moderate hazard zones | Limit | $ 1,000,000 | 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 |

**City of Decatur, Illinois**
**Risk Management**
**Insurance Coverage Master**
**Coverge October 1, 2020 to October 1, 2021**

| | Limit Type | $ Limit | Basis | Deductible SIR | Maintenance Deductible | Annual Premium |
|---|---|---|---|---|---|---|
| **Equipment Breakdown** | Includes Premium | | | | | $ 5,998 |
| Blanket | Limit | $ 100,000,000 | | 5,000 | | included above |
| Additional coverage | | | | | | |
| Ammomia contamination | | $ 1,000,000 | | | | included above |
| Expiditing expense | | $ 1,000,000 | | | | included above |
| Water damage | | $ 1,000,000 | | | | included above |
| Electronic data | | $ 1,000,000 | | | | included above |
| Spoilage | | $ 1,000,000 | | | | included above |
| Debris removal | | $ 1,000,000 | | | | included above |
| Business income loss of utilities | | $ 1,000,000 | | | | included above |
| Business income pollutant clean-up | | $ 100,000 | | | | included above |
| Fungus pollutant clean-up removal | | $ 50,000 | | | | included above |
| Pair and Set | | $ 50,000 | | | | included above |
| Preparation of loss fees | | $ 50,000 | | | | included above |
| Off premises property damage | | $ 1,000,000 | | | | included above |
| Unintentional error & omissions | | $ 100,000 | | | | included above |
| Pollutant Clean Up or Removal | | $ 100,000 | | | | included above |
| Business income dependent premises | | $ 1,000,000 | | | | included above |
| Blanket | | $ 250,000 | | | | included above |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Crime** | Includes Premium | | | | | $ 3,068 |
| 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 |

**City of Decatur, Illinois**
**Risk Management**
**Insurance Coverage Master**
**Coverge October 1, 2020 to October 1, 2021**

| | Limit Type | $ Limit | Basis | Deductible SIR | Maintenance Deductible | Annual Premium |
|---|---|---|---|---|---|---|
| **Excess Crime** | Includes Premium | | | | | $ 5,778 |
| EE theft | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Forgery | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Inside premises | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Outside premises | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Computer fraud | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Funds transfer fraud | Limit | $ 1,500,000 | per occurrence | 500,000 | | included above |
| Cyber deception | Limit | $ 100,000 | per occurrence | 10,000 | | included above |
| **Cyber Liability** | Includes Premium | | | | | $ 55,810 |
| Privacy liability | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Cyber incident response | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Non panel response provider | Limit | $ 2,500,000 | each claim / aggregate | 50,000 | | included above |
| Business interuption | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Digital data recovery | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Network extortion | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Cyber privacy network security | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Payment card loss | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Regulatory proceedings | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Electronic social and printed media | Limit | $ 5,000,000 | each claim / aggregate | 50,000 | | included above |
| Aggregate limit for all coverage | Limit | $ 5,000,000 | | | | included above |
| **Excess Liability** | Includes Premium, TIRA terrorism premium, surplus lines tax, stamping fee | | | | | $ 83,305 |
| General Liability Umbrella | Limit | $ 5,000,000 | each occurrence / annual aggregate | - | | included above |

**City of Decatur, Illinois**
**Risk Management**
**Insurance Coverage Master**
**Coverge October 1, 2020 to October 1, 2021**

| | Limit Type | $ Limit | Basis | Deductible SIR | Maintenance Deductible | Annual Premium |
|---|---|---|---|---|---|---|
| ***Crisis Protect*** | *Includes Premium, surplus lines tax, stamping fee* | | | | | *$ 44,278* |
| *1st Party including act of:* | *Limit* | *$ 1,000,000* | *any one occurrence* | *5,000* | | *included above* |
| *Terrorism* | | | | | | *included above* |
| *Civil commotion* | | | | | | *included above* |
| *Sabatoge* | | | | | | *included above* |
| *Visious attack* | | | | | | *included above* |
| *Total insured value* | *Limit* | *$ 205,204,466* | | | | *included above* |
| *Additional coverage* | | | | | | *included above* |
| *Ransom* | *Sublimit* | *$ 1,000,000* | *each occurrence / annual aggregate* | | | *included above* |
| *In Transit/Delivery* | *Sublimit* | *$ 1,000,000* | *each occurrence / annual aggregate* | | | *included above* |
| *Expenses* | *Sublimit* | *$ 1,000,000* | *each occurrence / annual aggregate* | | | *included above* |
| *Judgement, settlement, defense cost* | *Sublimit* | *$ 150,000* | *anyone claim / aggregate* | | | *included above* |
| ***Excess Workers Compensation*** | *Includes Premium* | | | | | *$ 146,996* |
| *Workers compensation* | *Limit* | *$ 50,000,000* | *per occurrence* | *300,000* | | *included above* |
| *Employer liability* | *Limit* | *$ 1,000,000* | *per occurrence* | *300,000* | | *included above* |
| *Payroll exposure* | *Value* | *$ 36,017,297* | *payroll estimation* | | | |
| ***Broker Fee*** | | | | | | |
| *Arthur J Gallagher* | *Includes agency contract advisory fee* | | | | | *$ 67,000* |
| ***Total Cost*** | | | | | | *$ 839,078* |

*Source: City Office of Risk Management*

## *Decatur, Illinois*
## *Home to:*

- *Decatur Celebration*
- *Scovill Zoo*
- *Rock Springs Nature Center*

*Decatur/Macon County World War II Memorial*

- *Millikin University*
- *Richland Community College*
- *Kirkland Fine Arts Center at Millikin University*
- *Birks Museum at Millikin University*
- *Decatur Area Arts Council*

**Macon County History Museum**

**James Millikin Homestead**

- *Macon County History Museum*
- *Children's Museum of Illinois*
- *Hieronymus Mueller Museum*
- *Chevrolet Hall of Fame Museum*
- *African American Cultural Museum*
- *David Erlenson Gallary at Richland CC*
- *Anne Lloyd Gallery & Madden Arts Center*
- *Oglesby Mansion*
- *James Millikin Homestead*
- *Friends Creek Conservation District*
- *Decatur Parks System & Trails*

*City of Decatur, Illinois*

*Contact Information:*

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*217-424-2801*

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*217-424-2702*

*One Gary K Anderson Plaza*

*Decatur, IL  62523*

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