



City of Pekin

REGULAR CITY COUNCIL MEETING MONDAY, JULY 24, 2023 5:30 PM

1. Pledge of Allegiance
2. Call to Order
3. Approve Agenda
4. Approval of Minutes
4.1. City Council - Regular Meeting - Jul 10, 2023 5:30 PM
5. Public Input
6. Presentation
Lautherbach & Amen - FY20 Audit
7. Consent Agenda
7.1. Accounts Payable To Be Paid Proof List thru June 23, 2023
7.2. Receive and File Bus Department DigiTalk Radio System Request for Proposal
7.3. Receive and File Derby Street Project Loan Bid
7.4. Pekin Public Library Annual Report 2023
7.5. Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020
7.6. Ordinance No. 4083-23/24 Site Plan Approval at 2990 Court St. (Case SPR 2023-02) ACTION REQUESTED: Approve and Adopt the Ordinance.
7.7. Ordinance No. 4084-23/24 Special Use Request at 2990 Court St. (Case SU 2023-02) ACTION REQUESTED: Approve and Adopt the Ordinance.
7.8. Ordinance No. 4085-23/24 Variance Request at 2990 Court St. (Case V 2023-11)

	ACTION REQUESTED: Approve and Adopt the Ordinance.
7.9.	Ordinance No. 4086-23/24 Variance Request at 1405 Henry St. (Case V 2023-10) ACTION REQUESTED: Approve and Adopt the Ordinance.
7.10.	Ordinance No. 4087-23/24 Variance Request at 229 Koch Street (Case V 2023-08) ACTION REQUESTED: Approve and Adopt the Ordinance.
7.11.	Ordinance No. 4088-23/24 Variance Request at 1903 Alameda Drive (Case V 2023-07) ACTION REQUESTED: Approve and Adopt the Ordinance.
7.12.	Ordinance No. 4089-23/24 Variance Request at 1915 1/2 Willow St. (Case V 2023-09) ACTION REQUESTED: Approve and Adopt the Ordinance.
8. New Business	
8.1.	Resolution No. 33-23/24 2022 CDBG Consolidated Annual Performance Evaluation Report (CAPER) ACTION REQUESTED: Approve and Adopt the Resolution
8.2.	Resolution No. 34- 23/24 Grant Public Works Director Signature Authority for IDOT Documents ACTION REQUESTED: Approve and Adopt the Resolution.
8.3.	Ordinance No. 4090-23/24 First Amendment to the FY24 Operating and Capital Budget ACTION REQUESTED: Approve and Adopt the Ordinance.
8.4.	Ordinance No. 4091-23/24 Final Plat Approval for Brotherton Purchase Agreement ACTION REQUESTED: Approve and Adopt the Ordinance.
8.5.	Resolution No. 35-23/24 Award Request for Proposal on Derby Street Upgrade Loan to Morton Community Bank ACTION REQUESTED: Approve and Adopt the Resolution.

8.6.	Resolution No. 36-23/24 Award Bus Department DigiTalk Radio System to Radilink, Inc. ACTION REQUESTED: Approve and Adopt the Resolution.
8.7.	Resolution No. 37-23/24 Authorize Purchase of Rifles for Police Department from Rock River Arms ACTION REQUESTED: Approve and Adopt the Resolution.
8.8.	Resolution No. 38-23/24 Approve Agreement with Park District for Purchase of Property ACTION REQUESTED: Approve and Adopt the Resolution.
8.9.	Resolution No. 39-23/24 Professional Services Agreement with SAFEbuilt Illinois, LLC ACTION REQUESTED: Approve and Adopt the Resolution.
8.10.	Ordinance No. 4092-23/24 Amending Chapter 2, Article II, Division II, Section 1-3 of the City Code Regarding Time for Public Comment ACTION REQUESTED: Approve and Adopt the Ordinance.
8.11.	Ordinance No. 4093-23/24 Amending Chapter 2, Article VI, and Article VIII of the City Code Regarding Investigation of Ethics Violations ACTION REQUESTED: Approve and Adopt the Ordinance.
8.12.	Resolution No. 40-23/24 Lease Agreement with Enterprise Leasing for Inspection Department ACTION REQUESTED: Approve and Adopt the Resolution.
9.	Any Other Business To Come Before The Council
10.	Executive Session 5 ILCS 120/2 (c)
11.	Adjourn

 PROCEEDINGS OF THE REGULAR MEETING
 OF THE CITY COUNCIL OF THE CITY OF PEKIN, ILLINOIS,
 HELD IN THE COUNCIL CHAMBERS OF CITY HALL
 111 S. CAPITOL ST
 ON MONDAY JULY 10, 2023 AT 5:30 O'CLOCK P.M.
 MAYOR MARY BURRESS PRESIDING

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Councilmember Abel.

CALL TO ORDER

City Clerk, Ms. Sue McMillan, called the roll and confirmed all Councilmembers were present.

Attendee Name	Organization	Title	Status	Arrived
Rick Hilst	City of Pekin	Councilman	Present	5:22 PM
Karen Hohimer	City of Pekin	Councilwoman	Present	5:06 PM
Dave Nutter	City of Pekin	Councilman	Present	5:07 PM
Becky Cloyd	City of Pekin	Mayor Pro tem	Present	5:16 PM
Mary Burress	City of Pekin	Mayor	Present	5:15 PM
Lloyd Orrick	City of Pekin	Council Member	Present	5:08 PM
John P Abel	City of Pekin	Councilman	Present	5:06 PM

APPROVE AGENDA

RESULT: APPROVED [UNANIMOUS]
MOVER: Becky Cloyd, Mayor Pro tem
SECONDER: Lloyd Orrick, Council Member
AYES: Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

APPROVAL OF MINUTES

RESULT: APPROVED [UNANIMOUS]
MOVER: Becky Cloyd, Mayor Pro tem
SECONDER: Lloyd Orrick, Council Member
AYES: Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

4.1. City Council - Regular Meeting - Jun 26, 2023 5:30 PM

PUBLIC INPUT

Diana Lee publicly withdrew her application for the historic preservation committee. She mentioned sending an email to all members of the commission. Additionally, she spoke about the ethics of Mayor Bures and Councilmember Hohimer, stating that it was unethical to be told she would never be appointed because the Mayor and Councilmember Hohimer did not like her. She compared her experience to when Councilmember Cloyd was Mayor Pro Tem and felt welcome and supported. Diana thanked Councilmember Cloyd and also thanked Debbie Montgomery for her work in starting the commission.

Minutes Acceptance: Minutes of Jul 10, 2023 5:30 PM (Approval of Minutes)

Ann Witzig expressed agreement with Diana Lee's comments. She mentioned being accused by the previous mayor of not liking Pekin but clarified that she does like Pekin but not the government. Ms. Witzig criticized the Mayor for allowing Dustin Maquet to speak during the TIF application agenda item while restricting others from conversing with the staff. She perceived such actions as collusion and corruption. Ms. Witzig further questioned the city's direction, citing issues like unkempt streets and sidewalks. She also expressed concerns about the Airbnb ordinance, leadership, finances, and inspections, stating that the lack of inspections indicates a lack of care for the city.

Matthew Johnson focused on agenda item 10.2 concerning drones. He mentioned that he wasn't arguing about the legal side but pointed out that the agenda packet lacked information about a maintenance plan for the drones. Matthew suggested that the council ask staff about the plan. He also raised questions about insurance coverage for the drones and requested an example of a 911 call in which a drone would be utilized. Matthew expressed concerns about the possibility of drone crashes but also shared a positive note about enjoying his paddle boat on the lake.

Brenda Fausli recounted a recent incident involving a 4-year-old at her house who needed medical attention, emphasizing the importance of first responders over drones. She expressed agreement with Ann Witzig's observations about previous meetings and urged the council to focus strictly on business matters. Brenda expressed satisfaction with the addition of Councilmembers Hilst and Councilmember Nutter but felt that city hall and the council seemed to be against the public. She criticized the distribution of TIF grant awards, mentioning that Maquet's Rail House received too much funding while others received none. Ms. Fausli questioned the city's plans for hiring a city manager and suggested the council consider monitoring themselves instead of hiring an attorney. She also mentioned the need to fill vacant buildings beyond downtown.

Deborah Montgomery publicly thanked Diane Lee for her assistance, acknowledging her helpfulness. She raised another issue regarding a property at 917 Park Ave covered with trees, where rumors suggested the presence of rodents. Deborah wanted to bring this matter to the council's attention.

Jim Mangan spoke about the drones, emphasizing that the council needs to establish a policy before using them, as required by law. He requested that the public be given the opportunity to review and discuss the policy before drone implementation. Mr. Mangan also expressed confusion about agenda item 10.1, the procurement policy, and suggested tabling it until the purpose is discussed. He further asked the mayor to explain the subject matter of the closed session, specifically referring to pending litigation. The Mayor declined to answer his questions, stating that it was Mr. Mangan's time to speak. Mr. Mangan also mentioned an email exchange with the IML (Illinois Municipal League) regarding closed meetings, quoting parts of the email that supported transparency and open meetings. He expressed the public's right to know what the council discusses behind closed doors and referred to a lawsuit about video gaming fees that went unnoticed until it concluded. Jim provided the city clerk with written questions.

Elaine Ritchey spoke about the recycling program, expressing her initial support for it due to environmental benefits. However, she received a note stating that the program no longer accepts many items. Elaine mentioned her grandson, who worked for XWaste and claimed that all recycling ends up in the landfill. She questioned the program's purpose if it doesn't uphold its commitment to pick up recyclable materials like aluminum cans and cardboard. Elaine also mentioned an incident where her sister was fined by an inspector for a mattress left in her alley, which she felt was unfair. Additionally, she criticized the lack of maintenance

on city properties, such as overgrown grass near the bus department, suggesting the need for additional yard crew.

Keith Dunkelbarger, as a business owner, spoke about profit and advised the council that seeking advice is not a sign of weakness. He commended the disc golf events held at Sunset Hills Golf Course and mentioned the positive feedback from 333 disc golfers who found it to be a beautiful course. However, he noted that few of them stayed in Pekin, highlighting the need to attract more visitors. Mr. Dunkelbarger referred to the upcoming Ledgestone Disc Golf Classic and suggested offering discounts at local motels to encourage participants to stay in Pekin. He questioned the decision to donate money to charity rather than investing it in promoting Pekin. Keith also proposed erecting a sign in Pekin to celebrate hosting the 2023 World Junior and increase awareness of the accomplishment.

DISCUSSION

6.1. Cullinan Properties

Interim City Manager and Police Chief John Dossey, led the discussion explaining an opportunity at East Court Village and expressed the need for council discussions. He invited Diane Cullinan to present to the council.

Diane Cullinan, owner, and Toni Ramadani, Vice President, representing Cullinan Properties, expressed their love for Pekin and presented a slideshow on the East Court Village redevelopment. They currently own the mall property at East Court Village and the center across the mall and praised Pekin for its performance, with a nearly 20% increase in activity since before the pandemic. They discussed plans for phase 1 redevelopment, including the addition of Marshalls, Ross, and Five Below, along with conceptual renderings.

Councilmember Hohimer asked about the locations of these new developments.

Ms. Cullinan responded that they would need to tear down the Bergner's building and possibly elongate the existing building, potentially adding a store like Maurice's. However, these plans were not set in stone. They also mentioned the purchase of the center across the street and spoke about other successful developments in East Peoria, The Streets of St. Charles, and Grand Prairie in Peoria.

Mr. Ramadani spoke about sales leakage, where people travel outside of Pekin for shopping and dining. They estimated that Pekin could receive up to \$4 million in annual sales tax revenue, amounting to around \$80 million in total sales revenue.

Mayor Burress inquired about letters of intent.

Ms. Cullinan explained that while they have some leases in hand, they cannot execute them yet. They have letters of intent but nothing is guaranteed. They sought consensus from the council to work with staff and legal teams to move the project forward and come back in approximately 10 days to keep the retailers interested.

Councilmember Cloyd had questions regarding the current contract expiration.

Mr. Ramadani clarified that the current contract expires in September 2023.

Councilmember Cloyd noted that the last time Cullinan Properties was present was in 2020, and the contract arrangement dates back to 2020. She inquired about Cullinan Properties' activities since 2001 at East Court Village in Pekin and mentioned that the contract has been modified multiple times.

Mr. Ramadani from Cullinan Properties said he would provide that information.

Councilmember Cloyd also asked about the incentives Cullinan Properties is providing to retailers and raised the issue of the city being behind on audits. She requested to see agreements from the retailers and emphasized the need for accountability.

Ms. Cullinan explained that all the retailers they are bringing in are new, which is a significant difference. Councilmember Cloyd again asked for accountability to the city.

Councilmember Hilst asked about the reimbursement of taxes in the current agreement.

Ms. Cullinan clarified that the limit is 12 retailers, and any additional sales tax revenue beyond that would go to the city. She mentioned the \$9 million they would pay in interest. They also highlighted the ancillary sales tax revenue from hotels, gas stations, and restaurants that would be generated. Ms. Cullinan also mentioned other options besides bond issuance.

Councilmember Hilst also expressed concerns about the interest rates on the bonds due to the city being three years behind on audits.

Police Chief Dossey assured the council that they would explore various options based on the council's consensus to move forward. They would work on an agreement to present to the council.

PUBLIC HEARING

7.1. 2022 CDBG Consolidated Annual Performance and Evaluation Report Mayor Burress opened the public hearing at 7:31 PM.

CDBG Program Manager, Ms. Tina Hauk, explained the purpose of the hearing to the public and to Council stating that it was to comply with the Citizen's Participation Plan providing the public an opportunity to review and comment on ways in which CDBG program funds are used by the City to meet its goals and to comply with HUD's guidance each program year. The CDBG Program assisted with 322 homeless persons including 160 survivors of domestic violence utilizing approximately \$84,000 in Coronavirus funding. Additionally, a new fire truck was ordered and paid for with a Section 108 loan, eliminated some slum and blight with the demolition of one structure and rehabilitated 10,000 linear feet of sewer pipe reaching upward of 2,000 Pekin citizens.

No public comment was received.

Mayor Burress closed the public hearing at 7:36 PM.

CONSENT AGENDA

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Becky Cloyd, Mayor Pro tem
SECONDER:	Lloyd Orrick, Council Member
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

- 8.1. Resolution No. 30-23/24 Mayor's Appointment of Roy Bockler to the Economic Development Advisory Committee**
- 8.2. Pekin Fire Department Monthly Incident Reports June 2023**
- 8.3. Accounts Payable To Be Paid Proof List thru June 09, 2023**

UNFINISHED BUSINESS

9.1. Financial Reports April 2023

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Rick Hilst, Councilman
SECONDER:	John P Abel, Councilman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

Motion to: **Remove Councilmember Becky Cloyd from the Public Infrastructure Improvement Committee**

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Becky Cloyd, Mayor Pro tem
SECONDER:	Dave Nutter, Councilman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

9.2. 3582 : Resolution No. 23-23/24 Annual Appointments as Amended

Councilmember Cloyd requested that her name be removed from the Public Infrastructure Improvements Committee.

RESULT:	APPROVED AS AMENDED [UNANIMOUS]
MOVER:	Rick Hilst, Councilman
SECONDER:	Becky Cloyd, Mayor Pro tem
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

NEW BUSINESS

10.1. Resolution No. 31-23/34 Amendment to City of Pekin Procurement Policy

Interim City Manager and Police Chief John Dossey brought up the matter of HUD's recent outreach regarding the addition of language to the city's Solid Waste Act compliance. According to the CDBG Program Manager, Ms. Tina Huak, HUD had conducted remote monitoring of the city and identified a compliance gap with the Solid Waste Act. As a result, they issued a finding, and federal statute required the inclusion of this language to maintain eligibility for CDBG funding. Ms. Hauk proposed an amendment to the policy to ensure that the city makes a concerted effort to use recyclable materials, especially in construction, specifically for the CDBG program.

Councilmember Hohimer expressed concern about a potential conflict with the Supreme Court's decision to strike down affirmative action. She questioned how the CDBG program could proceed if the federal government disallowed such actions. In response, Ms. Hauk clarified that the proposed amendment solely pertained to the CDBG program and did not involve affirmative action. She mentioned that the remaining aspects of the procurement policy were currently under review by staff.

Councilmember Nutter sought clarification on who would be responsible for implementing the proposed CDBG amendments. Ms. Hauk explained that the responsibility lies with the city, and any renovation project exceeding a threshold of \$10,000, regardless of whether it involves houses, roadways, or multi-use structures, should prioritize the use of recyclable materials in construction to comply with the amended policy.

Responding to Cloyd's inquiry, Ms. Hauk confirmed that HUD had reached out and issued two findings regarding the compliance issues. The councilmembers

acknowledged the importance of addressing these matters promptly and ensuring the city's adherence to the amended policy for CDBG funding. It was agreed that HUD's requirements must be met to maintain a positive relationship and eligibility for future funding opportunities. The meeting concluded with the understanding that a comprehensive record of the discussion would be documented in the official meeting minutes for approval and future reference.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	John P Abel, Councilman
SECONDER:	Karen Hohimer, Councilwoman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

10.2. Resolution No. 32-23/24 Authorization to Purchase Drones from Axon Enterprise, Inc

Lieutenant Brian Wilmert introduced a new law regarding the use of drones. The law was part of a grant that authorized the purchase of three drones for the city. The council discussed the maintenance plan, and it was clarified that the grant would cover the maintenance costs for the next four years, with the possibility of some minimal additional costs in the future due to technology updates. The drones would not replace the 911 lines; instead, they would be used for specific situations such as searching for missing persons, monitoring traffic flow and parking around schools and events, and aiding in high-risk situations like terrorist attacks.

It was emphasized that the use of drones would be subject to strict policies and regulations, and the city would have to report on their usage to the state on a monthly basis. The drones would be instrumental in preventing the destruction of evidence, reaching out to individuals in hazardous situations, and assisting in public health emergencies. Additionally, they would be cost-effective for activities like bridge inspections and gathering aerial footage for public relations purposes. The police department already had three officers with pilot licenses who were trained to fly the drones, and their policies were constantly updated to comply with the Drone Act.

During the discussion, the Mayor expressed support for the implementation of drones in the city's operations. Councilmember Cloyd inquired about other cities' drone policies, and Lieutenant Wilmert mentioned that while he was not aware of specific city policies, they would be used for investigations and accident scenes in compliance with their existing procedures.

Councilmember Hohimer raised concerns about privacy, to which Lieutenant Wilmert clarified that the drones would not be flying over people's homes 24/7.

Councilmember Orrick inquired about the financial implications for the city, and it was explained that since the drones were purchased through state funds, there would be no additional cost to the city except for possible ongoing training expenses.

The council also discussed the possibility of assisting other cities with their drones when needed, and Lieutenant Wilmert mentioned that they already had a system of mutual assistance with neighboring towns.

After discussing various aspects of the drone implementation, Councilmember Orrick expressed satisfaction with the provided audit and indicated their comfort with moving forward with the plan. The meeting concluded with a general consensus in support of the drone initiative, taking into account the potential

benefits and adhering to the necessary regulations to ensure responsible and effective use of this technology in the city.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Karen Hohimer, Councilwoman
SECONDER:	John P Abel, Councilman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

10.3. Ordinance No. 4082-23/24 Establishing Regulations for Short-Term Rentals and Updating Related Regulations Under the Pekin City Code Amending Chapter 4, Article III, Division 5 of the City Code

Ordinance No. 4082-23/24 was discussed and brought forward for approval. The ordinance aims to establish regulations for short-term rental services, such as Airbnb and VRBO. Under this proposed ordinance, short-term rentals would only be permitted as a special use in residential districts and the Central Business District (CBD). Property owners would be required to obtain an annual license from the City to operate such rentals, appoint a local property manager, adhere to minimum life safety requirements, and limit the number of rooms and guests on the property. Additionally, the City's chronic nuisance ordinance would apply to short-term rental properties, and the collection of hotel/motel tax for rented rooms would also be mandated.

There were discussions and concerns raised by several councilmembers. Councilmember Nutter and Councilmember Orrick inquired about the existing effect on bed and breakfasts, to which City Attorney, Ms. Kate Swise, clarified that the ordinance primarily targets Airbnb-like rentals and not bed and breakfasts. The inclusion of short-term rentals in the CBD was explained as a measure to incentivize downtown activities. Mr. Maquet expressed concern about life and safety issues related to short-term rentals and highlighted that there are currently around 12 operating in the city.

Councilmember Hilst raised some reservations about the ordinance, particularly in regards to the Central Business District. He suggested that requiring a special use for short-term rentals within the district might be unnecessary since hotels and motels are already allowed, but they would be required to charge hotel tax. Councilmember Hilst proposed that rentals exceeding 29 days should be exempt from this tax.

Fire Chief Reeise discussed the importance of inspections and recommended the use of 10-year sealed batteries for safety.

Ms. Swise clarified that the ordinance mainly focuses on regulating short-term rentals and differentiating them from regular rentals, where the latter wouldn't fall under its purview if rented for more than 30 days. She proposed sending the ordinance back to the Zoning Board of Appeals for further review to address certain issues, such as defining the number of guest rooms in the context of the ordinance and ensuring alignment with recent changes in zoning.

Councilmember Hilst suggested tabling the ordinance until it goes back to the Zoning Board of Appeals for additional discussion and possible adjustments. The question of whether to bring the ordinance back for further discussion or approval was raised, and Hilst stated that it could come back for approval once any necessary changes are made and made known to the council. The meeting concluded with the agreement to table the ordinance until further review and potential revisions are made.

A motion was made by Councilmember Hilst seconded by Cloyd to table the agenda item sending the ordinance back to the Zoning Board of Appeals for revisions. On roll call vote, all present voted Aye. Motion carried.

RESULT:	TABLED [UNANIMOUS]
	Next: 8/28/2023 5:30 PM
MOVER:	Dave Nutter, Councilman
SECONDER:	Lloyd Orrick, Council Member
AYES:	Hilst, Hohimer, Nutter, Cloyd, Burress, Orrick, Abel

ANY OTHER BUSINESS TO COME BEFORE THE COUNCIL

Interim City Manager and Chief of Police John Dossey announced the upcoming quarter auction at the Moose Lodge hosted by the Pekin Police Department that raises funds for shopping with a hero and cops for kids.

Councilmember Abel reminded the public that July 28th and July 29th was Bike Night and the Downtown Super Cruise. Councilmember Abel also stated that the city's recycling project is half the cost to haul recycling than regular garbage but it needs to be looked at if recycling is going to the landfill.

Councilmember Hohimer complimented the Chamber of Commerce for the great job they did with the 4th of July fireworks display.

Councilmember Nutter thanked the public for their input and also felt that the city's recycling needs to be put on the agenda with facts from the people that do the recycling.

Councilmember Orrick complimented the street department on crack filling and encouraged businesses to hold fundraisers to give back to the community.

Councilmember Cloyd publicly thanked Diane Lee for her willingness and contributions beyond the Historic Preservation Commission. Councilmember Cloyd also announced that Deborah Montgomery had withdrawn from the Historic Preservation Commission. Lastly, Councilmember Cloyd suggested submitting a request to the Tourism Committee to help fund signs welcoming the participants of the Disc Golf Tournament for next year and for the City of Pekin to become a sponsor.

Councilmember Nutter agreed with Councilmember Orrick complimenting the street department on crack filling throughout the city and pointed out how great Sheridan Road looked to 8th Street. Councilmember Nutter also pointed out that Asher's Bar & Grill also hosted two events this summer raising money for St. Jude.

Mayor Burress expressed appreciation for staff.

EXECUTIVE SESSION 5 ILCS 120/2 (C) 11. PENDING LITIGATION

A motion was made by Councilmember Orrick seconded by Councilmember Nutter to move into Executive Session to discuss 5 ILCS 120/2 (c) 11. Pending Litigation at 8:36 PM. On roll call vote all present voted Aye. Motion carried.

Mayor Mary Burress announced that no action would be taken after Executive Session.

Council returned to open session at 9:30 PM.

ADJOURN

There being no further business to come to the Council, a motion was made by Councilmember Orrick seconded by Councilmember Nutter to adjourn the meeting. Motion carried viva voice vote. Mayor Burrell adjourned the meeting at 9:30 PM.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Accounts Payable To Be Paid Proof List thru June 23, 2023

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
Date:

City Manager:
Date:

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 06/14/2023 - 11:19AM
 Batch: 00011.06.2023 - missy 1 6-23-23-part 1



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Broadview Pekin, LLC									
14967									
2301 court	5/3/2023	32,365.62	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition at 2301 court					
	2301 court Total:	32,365.62							
	Broadview Pekin, LLC Tot	32,365.62							
CFT NV Developments, LLC									
14972									
2015 court	6/14/2023	8,800.00	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition at 2015 court st					
	2015 court Total:	8,800.00							
	CFT NV Developments, LL	8,800.00							
Maincamp, L.P.									
14973									
2004-2012 crt	6/13/2023	8,900.00	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition at 2004-2012 court st					
	2004-2012 crt Total:	8,900.00							
	Maincamp, L.P. Total:	8,900.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Sangallie, Jack S 14971									
2217 court	6/2/2023	73,000.00	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition 2217 court st					
2217 court Total:		73,000.00							
2217 court-1	6/2/2023	49,000.00	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition 2217 court st					
2217 court-1 Total:		49,000.00							
Sangallie, Jack S Total:		122,000.00							
Shree Shiva LLC 14969									
1901 court	5/25/2023	20,000.00	0.00	06/14/2023	CT8T-00oV	land		No	0
445-041-580200 Purchase Of Property				court st land acquisition at 1901 court					
1901 court Total:		20,000.00							
Shree Shiva LLC Total:		20,000.00							
Report Total:		192,065.62							

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 06/21/2023 - 11:21AM
 Batch: 00010.06.2023 - missy 1 6-23-23



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
911 Tech, Inc 13793									
1480	6/12/2023	2,856.00	0.00	06/23/2023				No	0
100-761-551600 Dues And Subscriptions				annual subscription 8/1/23-7/31/247					
1480 Total:		2,856.00							
911 Tech, Inc Total:		2,856.00							
Ace Hardware 10911									
36853/3	6/9/2023	14.34	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				keys for stations					
36853/3 Total:		14.34							
Ace Hardware Total:		14.34							
Advance Auto Parts 12965									
*** 3115	5/19/2023	107.59	0.00	06/23/2023				No	0
223-025-534000 Automotive Expense				flush for yw7					
3115 Total:		107.59							
*** 3180	5/31/2023	650.30	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				fuel filters/brake pads for bus stock					
*** 3180	5/31/2023	117.74	0.00	06/23/2023				No	0

AP-To Be Paid Proof List (06/21/2023 - 11:21 AM)

*** means this invoice number is a duplicate.

Page 1

Attachment: To Be Paid Proof List 6-23-23 (3579 : Accounts Payable To Be Paid Proof List thru June 23,

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
699-069-534000 Automotive Expense				lube/compound					
3180 Total:		768.04							
*** 3211	6/1/2023	120.36	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				fuel filters for bus stock					
3211 Total:		120.36							
*** 3367	6/12/2023	62.95	0.00	06/23/2023				No	0
223-023-534000 Automotive Expense				air filters for sw stock					
3367 Total:		62.95							
7481	5/25/2023	131.59	0.00	06/23/2023				No	0
699-069-534000 Automotive Expense				air bag impact sensor for vmf #604					
7481 Total:		131.59							
7578	5/26/2023	575.19	0.00	06/23/2023				No	0
699-069-534000 Automotive Expense				air bag sensor for vmf #604					
7578 Total:		575.19							
7579	5/26/2023	-131.59	0.00	06/23/2023				No	0
699-069-534000 Automotive Expense				returned air bag sensor for #604					
7579 Total:		-131.59							
7746	5/30/2023	47.22	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				oil seal for bus stock					
7746 Total:		47.22							
*** 7755	5/31/2023	141.66	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				oil seal for bus stock					
7755 Total:		141.66							
7756	5/31/2023	94.44	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				oil seal for bus stock					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	7756 Total:	94.44							
7879	6/2/2023	17.41	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				serp belt for squad 51710					
	7879 Total:	17.41							
8001	6/5/2023	48.95	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				hydraulic lube for bus dept					
	8001 Total:	48.95							
8014	6/5/2023	124.56	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				fuel filters for bus stock					
	8014 Total:	124.56							
8020	6/5/2023	19.58	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				hydraulic lube for bus dept					
	8020 Total:	19.58							
8021	6/5/2023	17.41	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				serp belt for stock					
	8021 Total:	17.41							
8061	6/6/2023	184.86	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				blower for squad 5175					
	8061 Total:	184.86							
*** 8096	6/7/2023	622.80	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				fuel filters for bus stock					
	8096 Total:	622.80							
8099	6/7/2023	55.08	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				brake cleaner for bus stock					
	8099 Total:	55.08							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
8103	6/7/2023	36.77	0.00	06/23/2023				No	0
699-069-534000 Automotive Expense				tire paint markers for vmf					
8103 Total:		36.77							
8145	6/8/2023	339.21	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				brake pads for bus stock					
8145 Total:		339.21							
8178	6/9/2023	37.69	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				brake pads for bus stock					
8178 Total:		37.69							
*** 8209	6/9/2023	25.18	0.00	06/23/2023				No	0
223-023-534000 Automotive Expense				air filters for sw stock					
8209 Total:		25.18							
8304	6/12/2023	19.05	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				lug nut for squad 5106					
8304 Total:		19.05							
9056	5/30/2023	100.00	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				brake cleaner for bus stock					
9056 Total:		100.00							
9057	5/30/2023	100.00	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				brake cleaner for bus stock					
9057 Total:		100.00							
9067	5/30/2023	-107.59	0.00	06/23/2023				No	0
699-069-534000 Automotive Expense				a/c flush returned					
9067 Total:		-107.59							
9165	6/1/2023	189.40	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				drive belt tensioner for squad 51710					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
9165 Total:		189.40							
9426	6/6/2023	97.90	0.00	06/23/2023	hydraulic lube for bus dept			No	0
501-501-534000 Automotive Expense									
9426 Total:		97.90							
9427	6/6/2023	29.37	0.00	06/23/2023	hydraulic lube for bus dept			No	0
501-501-534000 Automotive Expense									
9427 Total:		29.37							
9428	6/6/2023	337.29	0.00	06/23/2023	fuel filters for bus stock			No	0
501-501-534000 Automotive Expense									
9428 Total:		337.29							
*** 9499	6/7/2023	42.70	0.00	06/23/2023	red grease			No	0
501-501-534000 Automotive Expense									
*** 9499	6/7/2023	42.70	0.00	06/23/2023	red grease			No	0
223-023-534000 Automotive Expense									
9499 Total:		85.40							
Advance Auto Parts Total:		4,297.77							
AJR Brands									
14974									
2794	5/1/2023	76.31	0.00	06/23/2023	posters and flyers for tourism committee			No	0
208-208-560500 Consulting Services									
2794 Total:		76.31							
AJR Brands Total:		76.31							
Allegra Print & Imaging									
10016									
68266	6/6/2023	156.00	0.00	06/23/2023				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-761-522400 General Supplies				desk and wall plates					
68266 Total:		156.00							
68390	6/6/2023	170.40	0.00	06/23/2023				No	0
100-793-551000 Printing And Publications				permit stickers, approved lables and not approved lables					
68390 Total:		170.40							
Allegra Print & Imaging To		326.40							
Altorfer Inc 10019									
pc020751797	5/31/2023	213.68	0.00	06/23/2023				No	0
100-032-534000 Automotive Expense				hoses for coupling for st21					
pc020751797 Total:		213.68							
wo020124241	5/30/2023	859.75	0.00	06/23/2023				No	0
100-032-534000 Automotive Expense				preventitive maintenance for 926m loader					
wo020124241 Total:		859.75							
Altorfer Inc Total:		1,073.43							
Amazon Capital Services 10020									
16XMG7NK4VHW	6/1/2023	79.89	0.00	06/23/2023				No	0
100-068-522400 General Supplies				cleaning supplies					
16XMG7NK4VHW Total:		79.89							
17CXTQCPM47D	5/1/2023	61.98	0.00	06/23/2023				No	0
100-068-522400 General Supplies				trash bags					
17CXTQCPM47D Total:		61.98							
1WWWH7JV4Q1V	6/1/2023	238.22	0.00	06/23/2023				No	0
100-068-522400 General Supplies				cleaning supplies/paper towels and toilet paper					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	1WWWH7JV4Q1V Total:	238.22							
1Y3GP73KLDVF	5/1/2023	21.98	0.00	06/23/2023				No	0
100-007-554300	Uniforms And Tools			safety vest					
	1Y3GP73KLDVF Total:	21.98							
	Amazon Capital Services T	402.07							
Amerencilco 10021									
*** 0483154119	6/1/2023	57.99	0.00	06/23/2023				No	0
240-240-550600	Electricity For Signal Lights			310 margaret st traffic signal 4/30-5/30/23					
	0483154119 Total:	57.99							
*** 0780071001	6/6/2023	27.51	0.00	06/23/2023				No	0
240-240-550500	Electricity For Street Lights			500 petri ln street lights 5/3-6/4/23					
	0780071001 Total:	27.51							
*** 3139109012	6/6/2023	42.15	0.00	06/23/2023				No	0
240-240-550500	Electricity For Street Lights			hanna dr street lights 5/3-6/4/23					
	3139109012 Total:	42.15							
	Amerencilco Total:	127.65							
Ardelean, Joana 14913									
expense 0623	6/1/2023	924.86	0.00	06/23/2023				No	0
100-005-569000	Other Contractual Service			j. ardelean travel and hotel 5/18-6/5/23					
	expense 0623 Total:	924.86							
	Ardelean, Joana Total:	924.86							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Beck Oil Company of Illinois									
14623									
053123	6/1/2023	728.00	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				may 2023 squad car washes					
	053123 Total:	728.00							
	Beck Oil Company of Illin	728.00							
Behrlawn Mowing & Yard Work									
14496									
3748	6/2/2023	1,250.00	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				spray 3500 court st ditch and 911 brinkman dr 6/2-6/3/23					
	3748 Total:	1,250.00							
3768	6/10/2023	960.00	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				clean up at 606 s front st 6/10/23					
	3768 Total:	960.00							
	Behrlawn Mowing & Yard	2,210.00							
Best, Vanderlann & Harrington									
13231									
74576	6/15/2023	3,000.00	0.00	06/23/2023				No	0
100-003-561002 Legal Services - Fire Labor				fire labor expenses					
	74576 Total:	3,000.00							
	Best, Vanderlann & Harrin	3,000.00							
Big Rays Express									
14503									
33153	6/2/2023	62.92	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5162					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
33153 Total:		62.92							
33154	6/2/2023	80.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 2201					
33154 Total:		80.95							
33155	6/2/2023	76.45	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5104					
33155 Total:		76.45							
33345	6/8/2023	80.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5202					
33345 Total:		80.95							
33347	6/8/2023	80.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 2200					
33347 Total:		80.95							
33367	6/8/2023	62.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5179					
33367 Total:		62.95							
33379	6/9/2023	80.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 52010					
33379 Total:		80.95							
33414	6/9/2023	62.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5175					
33414 Total:		62.95							
33454	6/10/2023	80.95	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				oil change in squad 5204					
33454 Total:		80.95							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Big Rays Express Total:		670.02							
BoundTree Medical 11262									
64980555	6/6/2023	738.22	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
64980555 Total:		738.22							
BoundTree Medical Total:		738.22							
Britton Electronics 10083									
*** 2239644	6/9/2023	1,483.50	0.00	06/23/2023				No	0
231-030-534400 Equipment Repairs				vfd's installed for hickory hills 5/9/23					
*** 2239644	6/9/2023	2,598.79	0.00	06/23/2023				No	0
231-030-529000 Equipment				vfd's installed for hickory hills 5/9/23					
2239644 Total:		4,082.29							
Britton Electronics Total:		4,082.29							
Calpine Energy Solutions 10590									
*** 2316500181622	6/14/2023	41.23	0.00	06/23/2023				No	0
240-240-550600 Electricity For Signal Lights				all traffic lighting 4/19-5/18/23					
*** 2316500181622	6/14/2023	3,477.00	0.00	06/23/2023				No	0
240-240-550500 Electricity For Street Lights				street lights 4/17-5/16/23					
*** 2316500181622	6/14/2023	622.09	0.00	06/23/2023				No	0
231-030-550100 Utilities				liftstations 4/30-5/30/23					
*** 2316500181622	6/14/2023	467.41	0.00	06/23/2023				No	0
231-030-550100 Utilities				1411 elmgrove and 1130 koch unit a/4/26-5/26/23					
*** 2316500181622	6/14/2023	2,385.23	0.00	06/23/2023				No	0
100-068-550100 Utilities				various plubic property 4/27-5/29-23					
*** 2316500181622	6/14/2023	12,328.74	0.00	06/23/2023				No	0
231-031-550100 Utilities				606 s front and 2500 s 2nd/fbop/5/2-6/1/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 2316500181622.	6/14/2023	505.72	0.00	06/23/2023				No	0
525-525-550100 Utilities				various airport locations					
*** 2316500181622.	6/14/2023	253.19	0.00	06/23/2023				No	0
100-032-550100 Utilities				1208 koch and 1140 koch 5/1-6/1/23					
*** 2316500181622.	6/14/2023	312.05	0.00	06/23/2023				No	0
501-501-550100 Utilities				1130 koch unit b 4/16-5/15/23					
*** 2316500181622.	6/14/2023	658.48	0.00	06/23/2023				No	0
100-034-550100 Utilities				3232 court and 272 derby 4/18-5/17/23					
*** 2316500181622.	6/14/2023	465.83	0.00	06/23/2023				No	0
699-069-550100 Utilities				1130 koch and unit b 4/15-5/13/23					
231650018162230 Total:		21,516.97							
Calpine Energy Solutions T		21,516.97							
Cat Financial Services									
10104									
*** 33946183	5/26/2023	1,249.15	0.00	06/23/2023				No	0
445-041-524000 Lease/Rental of Equipment				may 2023 lease on backhoe loader/principal					
*** 33946183	5/26/2023	256.58	0.00	06/23/2023				No	0
445-041-590400 Interest Paid				may 2023 lease on backhoe loader/interest					
33946183 Total:		1,505.73							
Cat Financial Services Tota		1,505.73							
Centre State International Trucks, Inc.									
10109									
01p79996	6/9/2023	657.00	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				filters for bus stock					
01p79996 Total:		657.00							
Centre State International T		657.00							

CINTAS Corporation

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
10115									
4157275538	6/1/2023	196.56	0.00	06/23/2023				No	0
699-069-569000 Other Contractual Service				uniform cleaning 6/1/23					
4157275538 Total:		196.56							
4158037398	6/8/2023	196.56	0.00	06/23/2023				No	0
699-069-569000 Other Contractual Service				uniform cleaning 6/8/23					
4158037398 Total:		196.56							
CINTAS Corporation Total		393.12							
CivicPlus, LLC									
14637									
263473	5/30/2023	30,583.00	0.00	06/23/2023				No	0
100-009-538000 Maintenance Agreements				minute tracking annual fee 5/26/23-5/25/24					
263473 Total:		30,583.00							
CivicPlus, LLC Total:		30,583.00							
Clark Baird Smith LLP									
14844									
16962	5/31/2023	6,387.50	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				legal services may 2023					
16962 Total:		6,387.50							
Clark Baird Smith LLP Tot		6,387.50							
Comcast Cable									
11073									
*** 203130107121	5/26/2023	43.78	0.00	06/23/2023				No	0
501-501-569000 Other Contractual Service				cable at 1130 kock st 6/1/23-6/30/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
203130107121 Total:		43.78							
*** 203130447667	6/4/2023	212.85	0.00	06/23/2023				No	0
100-032-569000 Other Contractual Service				2820 court st camera 6/11-7/10/23					
203130447667 Total:		212.85							
*** 203130449291	6/1/2023	131.85	0.00	06/23/2023				No	0
100-032-569000 Other Contractual Service				1340 park ave camera 6/8-7/7/23					
203130449291 Total:		131.85							
*** 203130449325	6/2/2023	131.85	0.00	06/23/2023				No	0
100-032-569000 Other Contractual Service				1500 s 2nd st camera 6/9-7/8/23					
203130449325 Total:		131.85							
*** 203130641400	6/1/2023	131.85	0.00	06/23/2023				No	0
100-032-569000 Other Contractual Service				2600 s 2nd camera 6/6-7/5/23					
203130641400 Total:		131.85							
Comcast Cable Total:		652.18							
Confidential Security Corp									
10891									
101802	5/31/2023	64.40	0.00	06/23/2023				No	0
100-990-569000 Other Contractual Service				6/17/23 city hall secure shredding					
101802 Total:		64.40							
101803	5/31/2023	42.40	0.00	06/23/2023				No	0
501-501-569000 Other Contractual Service				confidential material disposal 5/3/23					
101803 Total:		42.40							
102060	5/31/2023	42.40	0.00	06/23/2023				No	0
100-761-569000 Other Contractual Service				confidential material disposal 5/17/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
102060 Total:		42.40							
Confidential Security Corp		149.20							
Constellation Newenergy/Gas Division 13810									
*** 3768020	6/9/2023	484.91	0.00	06/23/2023				No	0
100-068-550100 Utilities					1130 koch st garage and 111 s capitol 5/2023				
*** 3768020	6/9/2023	341.88	0.00	06/23/2023				No	0
100-068-550100 Utilities					1130 koch st unit a 5/23				
*** 3768020	6/9/2023	164.94	0.00	06/23/2023				No	0
501-501-550100 Utilities					1130 koch and 1130 koch st unit b 5/2023				
*** 3768020	6/9/2023	164.90	0.00	06/23/2023				No	0
699-069-550100 Utilities					1130 koch and 1130 koch st unit b 5/2023				
*** 3768020	6/9/2023	300.69	0.00	06/23/2023				No	0
100-034-550100 Utilities					various fire dept locations 5/2023				
*** 3768020	6/9/2023	265.67	0.00	06/23/2023				No	0
100-032-550100 Utilities					1208 koch 5/2023				
*** 3768020	6/9/2023	269.93	0.00	06/23/2023				No	0
525-525-550100 Utilities					hanger 1 and unit c at airport 5/2023				
*** 3768020	6/9/2023	7,949.95	0.00	06/23/2023				No	0
231-031-550100 Utilities					606 s front st and 1508/ edgweater 5/2023				
3768020 Total:		9,942.87							
Constellation Newenergy/G		9,942.87							
Conway Shield 14482									
0508542	6/14/2023	2,050.00	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense					lights for vehicle build				
0508542 Total:		2,050.00							
Conway Shield Total:		2,050.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Cruce Aviation 13646 638	6/1/2023	5,875.00	0.00	06/23/2023				No	0
525-525-569000 Other Contractual Service				contractual management 5/1-6/5/23					
638 Total:		5,875.00							
Cruce Aviation Total:		5,875.00							
EJ Equipment 11489 p04934	6/12/2023	624.34	0.00	06/23/2023				No	0
223-023-534000 Automotive Expense				sw16 drive line pto shaft					
p04934 Total:		624.34							
EJ Equipment Total:		624.34							
Enterprise FM Trust 14302 *** fbn4753958	6/3/2023	1,210.63	0.00	06/23/2023				No	0
100-032-524000 Lease/rental Of Equipment				june 2023/f550 lease payment					
*** fbn4753958	6/3/2023	28,939.97	0.00	06/23/2023				No	0
100-761-524000 Lease/rental Of Equipment				june 2023/police squad car lease payment					
fbn4753958 Total:		30,150.60							
Enterprise FM Trust Total:		30,150.60							
ERA 11421 044507	6/8/2023	1,238.90	0.00	06/23/2023				No	0
231-031-561300 Testing Fees And Expenses				lab equipment calibration testing					
044507 Total:		1,238.90							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	ERA Total:	1,238.90							
Fastenal Company 10181 ilpra449954	5/19/2023	198.73	0.00	06/23/2023	nuts/bolts for bus dept			No	0
501-501-534000 Automotive Expense									
	ilpra449954 Total:	198.73							
	Fastenal Company Total:	198.73							
Ferno Washington Inc 14975 414a86a50001	6/1/2023	55.00	0.00	06/23/2023	emergency medical supplies			No	0
100-034-522500 Emergency Medical Supplie									
	414a86a50001 Total:	55.00							
	Ferno Washington Inc Tota	55.00							
First UNUM Life Insurance Company 14363 *** 04786960019	5/15/2023	867.27	0.00	06/23/2023	city share life insurance 6/2023			No	0
695-095-517504 A D & D Life Premium									
	04786960019 Total:	867.27							
	First UNUM Life Insuranc	867.27							
FirsTech Inc. 12035 *** 13481	6/30/2023	37.50	0.00	06/23/2023	may 2023 monthly service			No	0
231-029-569000 Other Contractual Service									
*** 13481	6/30/2023	37.50	0.00	06/23/2023	may 2023 monthly service			No	0
223-023-569000 Other Contractual Service									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
13481 Total:		75.00							
FirsTech Inc. Total:		75.00							
Five Star Water 12219 *** 106351	6/1/2023	30.40	0.00	06/23/2023				No	0
231-031-569000 Other Contractual Service				water delivered to wwtp 5/30/23					
106351 Total:		30.40							
Five Star Water Total:		30.40							
Gatehouse Media Illinois Holdings Inc. 14577 *** 0005622398	5/1/2023	694.00	0.00	06/23/2023				No	0
100-990-551000 Printing And Publications				original appointment advertising 5/2023					
*** 0005622398	5/1/2023	27.00	0.00	06/23/2023				No	0
100-766-536100 Property Cleanup Fees				add for demo 05/2023					
0005622398 Total:		721.00							
Gatehouse Media Illinois H		721.00							
Gatekeeper Systems USA Inc 13982 u500034	6/5/2023	870.00	0.00	06/23/2023				No	0
501-501-569000 Other Contractual Service				hosted services for cameras 6/1-8/31/23					
u500034 Total:		870.00							
Gatekeeper Systems USA I		870.00							

Gathman AG, Inc

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
14871									
391677	5/31/2023	126.00	0.00	06/23/2023				No	0
501-501-557200 License And Inspection Fees				bus inspections					
391677 Total:		126.00							
40233	5/26/2023	1,545.20	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				10 new tires for squads					
40233 Total:		1,545.20							
Gathman AG, Inc Total:		1,671.20							
Gem City Tire									
12935									
40313	6/2/2023	8,598.59	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				tires for bus dept					
40313 Total:		8,598.59							
40316	6/2/2023	70.00	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				tires scraps for bus					
40316 Total:		70.00							
Gem City Tire Total:		8,668.59							
GFI Digital									
13867									
*** 2564536	6/12/2023	355.63	0.00	06/23/2023				No	0
100-001-538000 Maintenance Agreements				copier usage 6/12/23					
*** 2564536	6/12/2023	496.56	0.00	06/23/2023				No	0
100-990-538000 Maintenance Agreements				copier usage 6/12/23					
*** 2564536	6/12/2023	51.18	0.00	06/23/2023				No	0
100-006-538000 Maintenance Agreements				copier usage 6/12/23					
*** 2564536	6/12/2023	244.99	0.00	06/23/2023				No	0
100-763-538000 Maintenance Agreements				copier usage 6/12/23					
*** 2564536	6/12/2023	17.65	0.00	06/23/2023				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
100-761-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	314.21	0.00	06/23/2023				No	0
100-764-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	64.07	0.00	06/23/2023				No	0
100-032-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	56.58	0.00	06/23/2023				No	0
100-034-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	265.90	0.00	06/23/2023				No	0
501-501-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	109.47	0.00	06/23/2023				No	0
501-501-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	126.44	0.00	06/23/2023				No	0
501-501-538000 Maintenance Agreements					copier usage 6/12/23				
*** 2564536	6/12/2023	35.09	0.00	06/23/2023				No	0
501-501-538000 Maintenance Agreements					copier usage 6/12/23				
2564536 Total:		2,137.77							
GFI Digital Total:		2,137.77							
GFL Environmental Services USA, Inc.									
14249									
p60005201579	5/31/2023	27,989.36	0.00	06/23/2023				No	0
223-023-566500 Landfill Expense					landfill fee 5/16-5/31/23				
p60005201579 Total:		27,989.36							
p62103	5/31/2023	2,379.36	0.00	06/23/2023				No	0
231-031-536400 Sludge Removal					sludge removal 5/22-5-26/23				
p62103 Total:		2,379.36							
GFL Environmental Servic		30,368.72							
Golf Green Lawn Care									
14121									
1024635	6/8/2023	93.25	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep					fertilizer fire station 2 6/8/23				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
1024635 Total:		93.25							
Golf Green Lawn Care Tot		93.25							
GovTempsUSA, LLC									
14876									
4186468	5/25/2023	10,920.00	0.00	06/23/2023				No	0
100-006-569000 Other Contractual Service				temp staffing ppe's 5/7, 5/14 and 5/21/23					
4186468 Total:		10,920.00							
4186469	5/25/2023	7,413.00	0.00	06/23/2023				No	0
100-005-569000 Other Contractual Service				temp staffing ppe's 5/14 and 5/21/23					
4186469 Total:		7,413.00							
4194503	6/8/2023	7,052.50	0.00	06/23/2023				No	0
100-006-569000 Other Contractual Service				temp staffing ppe's 5/28 and 6/4/23					
4194503 Total:		7,052.50							
4194504	6/8/2023	7,224.00	0.00	06/23/2023				No	0
100-005-569000 Other Contractual Service				temp staffing ppe's 5/28 and 6/4/23					
4194504 Total:		7,224.00							
GovTempsUSA, LLC Tota		32,609.50							
Grainger									
10235									
9732891685	7/8/2023	33.81	0.00	06/23/2023				No	0
231-031-534400 Equipment Repairs				equipment for clarifier repairs					
9732891685 Total:		33.81							
9732891693	6/8/2023	24.51	0.00	06/23/2023				No	0
231-031-522400 General Supplies				drink mix for waters					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
9732891693 Total:		24.51							
9742555809	6/16/2023	108.20	0.00	06/23/2023	batteries for city hall safety lights			No	0
100-068-534200 Buildings And Grounds Rep									
9742555809 Total:		108.20							
Grainger Total:		166.52							
Green Chevrolet 13356									
319407cvw	6/1/2023	222.60	0.00	06/23/2023	sensor for vmf #604			No	0
699-069-534000 Automotive Expense									
319407cvw Total:		222.60							
Green Chevrolet Total:		222.60							
Grogan, Robert 14883									
1018	6/16/2023	1,546.95	0.00	06/23/2023	b. grogan travel 6/9-6/16/23			No	0
100-006-569000 Other Contractual Service									
1018 Total:		1,546.95							
Grogan, Robert Total:		1,546.95							
Gutters by Tunyuck 14510									
853630	5/30/2023	2,920.00	0.00	06/23/2023	monthly mowing for may 23-29/2023			No	0
100-766-534200 Building & Grounds Repair									
853630 Total:		2,920.00							
853636	6/11/2023	475.00	0.00	06/23/2023	board up at 307 chestnut			No	0
100-793-536100 Property Cleanup Fees									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
853636 Total:		475.00							
856329	5/29/2023	2,300.00	0.00	06/23/2023				No	0
100-766-534200 Building & Grounds Repair				monthly mowing for 5/30/23-6/4/23					
856329 Total:		2,300.00							
Gutters by Tunyuck Total:		5,695.00							
Hanson Professional Svcs Inc 10248									
1102788	5/30/2023	57,593.86	0.00	06/23/2023	CT8T-00oV	engr		No	0
445-041-561200 Engineering Fees				court st design engineering					
1102788 Total:		57,593.86							
1103038	6/5/2023	48,292.85	0.00	06/23/2023	DERB-ENGR	engr		No	0
445-041-561200 Engineering Fees				derby st design engineering					
1103038 Total:		48,292.85							
Hanson Professional Svcs		105,886.71							
Harris Pest Control 10251									
123144	6/1/2023	75.00	0.00	06/23/2023				No	0
100-068-566600 Pest Control				pest control at 1130 koch st 6/1/23					
123144 Total:		75.00							
123145	6/1/2023	75.00	0.00	06/23/2023				No	0
100-068-566600 Pest Control				pest control at 1208 koch st 6/1/23					
123145 Total:		75.00							
123146	6/1/2023	110.00	0.00	06/23/2023				No	0
100-068-566600 Pest Control				pest control at city hall and fire stations 6/1/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
123146 Total:		110.00							
123147	6/1/2023	215.00	0.00	06/23/2023				No	0
231-031-566600 Pest Control				pest control at 606 s front st and prison 6/1/23					
123147 Total:		215.00							
Harris Pest Control Total:		475.00							
Hastings Air-Energy Control, Inc 11500									
ps10001976	5/31/2023	498.70	0.00	06/23/2023				No	0
100-034-534400 Equipment Repairs				plymovent repair					
ps10001976 Total:		498.70							
Hastings Air-Energy Contr		498.70							
Heartland Fabrication, LLC 14842									
21014	5/30/2023	4,060.00	0.00	06/23/2023				No	0
231-031-534400 Equipment Repairs				grit auger repairs					
21014 Total:		4,060.00							
Heartland Fabrication, LLC		4,060.00							
Herr Petroleum Corporation 12712									
d40678	6/12/2023	18,807.94	0.00	06/23/2023				No	0
699-000-160100 Fuel Inventory				fuel delivery 6/12/23					
d40678 Total:		18,807.94							
Herr Petroleum Corporatio		18,807.94							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Heyl, Royster, Voelker & Allen, P.C.									
14741									
1583989	5/23/2023	880.00	0.00	06/23/2023				No	0
100-003-561004 Admin Hearing Officer				admin hearings 4/13, 4/21 and 4/27					
1583989 Total:		880.00							
1588565	6/14/2023	770.00	0.00	06/23/2023				No	0
100-003-561004 Admin Hearing Officer				municipal hearings 5/11 and 5/25/23					
1588565 Total:		770.00							
Heyl, Royster, Voelker & A		1,650.00							
Hoerr Construction Inc									
10269									
123-207	5/17/2023	3,004.00	0.00	06/23/2023				No	0
231-030-564000 Sewer Maintenance/Improvement				sewer lateral camera at 8/12 s 10th st					
123-207 Total:		3,004.00							
123-264	6/12/2023	3,154.50	0.00	06/23/2023				No	0
231-030-564000 Sewer Maintenance/Improvement				sewer lateral camera at sangalli's					
123-264 Total:		3,154.50							
23306-ret	5/30/2023	25,797.87	0.00	06/23/2023				No	0
261-322-511300 Public Facilities & Infra				sewer rehab py2022 rehab retainage #578					
23306-ret Total:		25,797.87							
Hoerr Construction Inc Tot		31,956.37							
Hutter, Christina									
13763									
expense-0523	5/11/2023	50.00	0.00	06/23/2023				No	0
501-501-557200 License And Inspection Fees				cdl reimbursement					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	expense-0523 Total:	50.00							
	Hutter, Christina Total:	50.00							
IL American Water 10291									
*** 210000995141	6/15/2023	109.31	0.00	06/23/2023				No	0
100-068-550100 Utilities				3232 court 5/16-6/14/23					
	210000995141 Total:	109.31							
*** 210000997451	6/6/2023	114.93	0.00	06/23/2023				No	0
100-068-550100 Utilities				1000 n 14th st 5/3-6/2/23					
	210000997451 Total:	114.93							
*** 210001081786	6/6/2023	35.12	0.00	06/23/2023				No	0
100-068-550100 Utilities				400 s 7th st yd hy 5/4-6/5/23					
	210001081786 Total:	35.12							
*** 210001081816	6/15/2023	34.80	0.00	06/23/2023				No	0
100-068-550100 Utilities				633 margaret st yd hy 5/16-6/14/23					
	210001081816 Total:	34.80							
*** 210001171146	6/9/2023	171.62	0.00	06/23/2023				No	0
100-068-550100 Utilities				1130 koch st 5/9-6/7/23					
	210001171146 Total:	171.62							
*** 210001172927	6/2/2023	125.99	0.00	06/23/2023				No	0
100-068-550100 Utilities				111 s capitol st fire protection 6/2-7/3/23					
	210001172927 Total:	125.99							
*** 210001269890	6/15/2023	18.98	0.00	06/23/2023				No	0
100-068-550100 Utilities				502 s 2nd st yd hy 5/16-6/14/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
	210001269890 Total:	18.98							
*** 210001359625	6/6/2023	18.98	0.00	06/23/2023				No	0
100-068-550100 Utilities				925 court st yd hy 5/4-6/5/23					
	210001359625 Total:	18.98							
*** 210002094969	6/15/2005	26.11	0.00	06/23/2023				No	0
100-068-550100 Utilities				100 state st 5/16-6/14/23					
	210002094969 Total:	26.11							
*** 210002243143	6/15/2023	25.59	0.00	06/23/2023				No	0
100-068-550100 Utilities				2500 s 2nd st 5/16-6/14/23					
	210002243143 Total:	25.59							
*** 210002365869	6/1/2005	18.98	0.00	06/23/2023				No	0
100-068-550100 Utilities				400 n 7th st yd hy 5/16-6/14/23					
	210002365869 Total:	18.98							
*** 210003041258	6/8/2023	18.98	0.00	06/23/2023				No	0
100-068-550100 Utilities				1118 derby st yd hy 5/9-6/7/23					
	210003041258 Total:	18.98							
*** 210003090717	6/8/2023	59.58	0.00	06/23/2023				No	0
100-068-550100 Utilities				1208 koch st 5/9-6/7/23					
	210003090717 Total:	59.58							
*** 210003283755	6/15/2023	167.33	0.00	06/23/2023				No	0
100-068-550100 Utilities				1842 court st yd hy 5/12-6/12/23					
	210003283755 Total:	167.33							
*** 210003326348	6/2/2023	18.98	0.00	06/23/2023				No	0
100-068-550100 Utilities				800 mary st yd hy 5/2-6/1/23					
	210003326348 Total:	18.98							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
2100037504563	6/12/2023	25.59	0.00	06/23/2023				No	0
100-068-550100 Utilities				1613 valle vista blvd yd hy 05/11-06/09/23					
2100037504563 Total:		25.59							
21002547388	6/8/2023	115.46	0.00	06/23/2023				No	0
100-068-550100 Utilities				272 derby st 5/5-6/6/23					
21002547388 Total:		115.46							
*** 220000296568	6/15/2023	30.24	0.00	06/23/2023				No	0
100-068-550100 Utilities				107 front st restrooms					
220000296568 Total:		30.24							
*** 220001944051	6/9/2023	125.43	0.00	06/23/2023				No	0
100-068-550100 Utilities				1200 koch st 5/9-6/7/23					
220001944051 Total:		125.43							
IL American Water Total:		1,262.00							
IL Dept of Revenue 10298									
1809798864	6/20/2023	698.00	0.00	06/23/2023				No	0
525-000-218800 Sales Tax Payable				airport fuel sales tax for may 2023					
1809798864 Total:		698.00							
IL Dept of Revenue Total:		698.00							
IL Environmental Protection Agency 11923									
*** 16	5/15/2023	122,299.27	0.00	06/23/2023				No	0
231-000-218800 ILEPA Loan 117-4999				principal payment on 117-4999					
*** 16	5/15/2023	31,701.98	0.00	06/23/2023				No	0
231-029-590400 Interest Paid				interest payment on 117-4999					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	16 Total:	154,001.25							
	IL Environmental Protectio	154,001.25							
Illini Plumbing, Inc. 12264 18292	6/8/2023	483.98	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				removed and installed hose reel at 272 derby					
	18292 Total:	483.98							
18329	6/12/2023	396.53	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				plumbing repair at derby st fire station 5/12/23					
	18329 Total:	396.53							
	Illini Plumbing, Inc. Total:	880.51							
Illinois Association For Pupil Transportation 14779 invenfrpkn	6/7/2023	425.00	0.00	06/23/2023				No	0
501-501-519000 Training And Education				conference training seminar					
	invenfrpkn Total:	425.00							
	Illinois Association For Pu	425.00							
IMEG 14291 23002763001	6/5/2023	310.00	0.00	06/23/2023				No	0
100-032-561300 Testing Fees				concrete testing					
	23002763001 Total:	310.00							
	IMEG Total:	310.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Innovative Medical Therapies LLC									
14507									
1800	6/5/2023	150.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for ab					
1800 Total:		150.00							
1801	6/5/2023	150.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for DK					
1801 Total:		150.00							
1803	6/5/2023	150.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for ss					
1803 Total:		150.00							
1804	6/5/2023	150.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for lh					
1804 Total:		150.00							
Innovative Medical Therap		600.00							
Intergovernmental Personnel Benefit Cooperative									
14820									
*** 05032023	5/3/2023	291,299.81	0.00	06/23/2023				No	0
695-095-517507 Health Insurance Premium				medical/active employee for may 2023					
*** 05032023	5/3/2023	16,624.03	0.00	06/23/2023				No	0
695-095-517511 Dental Coverage				dental/active employee for may 2023					
*** 05032023	5/3/2023	1,411.75	0.00	06/23/2023				No	0
695-095-517506 Vision Coverage				vision/active employee for may 2023					
*** 05032023	5/3/2023	64,854.15	0.00	06/23/2023				No	0
695-095-517515 Health Insurance Prem-Retirees				medical/retiree employee for may 2023					
*** 05032023	5/3/2023	3,557.38	0.00	06/23/2023				No	0
695-095-517512 Dental Coverage-Retirees				dental/retiree employee for may 2023					
*** 05032023	5/3/2023	302.02	0.00	06/23/2023				No	0
695-095-517513 Vision Coverage Retirees				vision/retiree employee for may 2023					
*** 05032023	5/3/2023	379.23	0.00	06/23/2023				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
695-095-517515 Health Insurance Prem-Retirees				bsc optional fee for may 2023					
*** 05032023	5/3/2023	437.04	0.00	06/23/2023				No	0
695-095-517504 A D & D Life Premium				life/active employee for may 2023					
05032023 Total:		378,865.41							
*** 06032023	6/3/2023	283,628.30	0.00	06/23/2023				No	0
695-095-517507 Health Insurance Premium				medical/active employee for june 2023					
*** 06032023	6/3/2023	16,215.98	0.00	06/23/2023				No	0
695-095-517511 Dental Coverage				dental/active employee for june 2023					
*** 06032023	6/3/2023	1,375.61	0.00	06/23/2023				No	0
695-095-517506 Vision Coverage				vision/active employee for june 2023					
*** 06032023	6/3/2023	425.58	0.00	06/23/2023				No	0
695-095-517504 A D & D Life Premium				life/active employee for june 2023					
*** 06032023	6/3/2023	331.72	0.00	06/23/2023				No	0
695-095-517513 Vision Coverage Retirees				vision/retiree employee for june 2023					
*** 06032023	6/3/2023	379.23	0.00	06/23/2023				No	0
695-095-517501 Administration Fees				bsc optional fees for june 2023					
*** 06032023	6/3/2023	3,899.56	0.00	06/23/2023				No	0
695-095-517512 Dental Coverage-Retirees				dental/retiree employee for june 2023					
*** 06032023	6/3/2023	71,551.70	0.00	06/23/2023				No	0
695-095-517515 Health Insurance Prem-Retirees				dental/retiree employee for june 2023					
06032023 Total:		377,807.68							
Intergovernmental Personn		756,673.09							
IWIRC									
10335									
383905	5/22/2023	106.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for lf					
383905 Total:		106.00							
384128	5/22/2023	106.00	0.00	06/23/2023				No	0
501-501-559000 Medical Expense/supplies				physical for bp					
384128 Total:		106.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
384142	5/17/2023	64.00	0.00	06/23/2023				No	0
100-034-559000 Medical Expense/supplies				physical for cp					
384142 Total:		64.00							
384173	5/24/2023	108.00	0.00	06/23/2023				No	0
100-761-559000 Medical Expense/supplies				pre employment for br					
384173 Total:		108.00							
IWIRC Total:		384.00							
J & L Dock Facilities Inc									
11463									
39159	6/6/2023	263.27	0.00	06/23/2023				No	0
100-068-584009 General Public Improvements				rock for pocket park					
39159 Total:		263.27							
J & L Dock Facilities Inc T		263.27							
JH Car Wash of Morton									
14976									
255458	6/19/2023	570.00	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				vehicle car washing vouchers for small command vehicles					
255458 Total:		570.00							
JH Car Wash of Morton To		570.00							
Kimball Midwest									
11679									
101129264	6/7/2023	277.44	0.00	06/23/2023				No	0
231-030-522400 General Supplies				julie marking paint					
101129264 Total:		277.44							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Kimball Midwest Total:		277.44							
Leander Construction, Inc 12713 *** 2	6/1/2023	32,638.17	0.00	06/23/2023	T-hanger payment			No	0
525-000-150600 Building Improvements									
2 Total:		32,638.17							
Leander Construction, Inc		32,638.17							
Lenz Oil Service Inc 10373 20158	6/14/2023	7,320.00	0.00	06/23/2023	oil for dura patcher			No	0
100-032-522400 General Supplies									
20158 Total:		7,320.00							
Lenz Oil Service Inc Total:		7,320.00							
LHF Compost, Inc. 11829 17105	6/3/2023	1,701.29	0.00	06/23/2023	yw fee 5/30-6/3/23			No	0
223-025-566501 Compost Site Expense									
17105 Total:		1,701.29							
1710557	6/9/2023	758.06	0.00	06/23/2023	yw fee 6/5-6/7/23			No	0
223-025-566501 Compost Site Expense									
1710557 Total:		758.06							
LHF Compost, Inc. Total:		2,459.35							

M & O Environmental

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
11070									
42099	6/14/2023	521.99	0.00	06/23/2023				No	0
100-766-569000 Other Contractual Service				asbestos abatement 327 park ave 5/22/23					
42099 Total:		521.99							
M & O Environmental Tota		521.99							
Macqueen Emergency									
10230									
p01239	11/7/2023	824.57	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				throttle sensor assembly					
p01239 Total:		824.57							
Macqueen Emergency Tota		824.57							
Maurer-Stutz Inc									
10402									
44019	5/31/2023	1,902.50	0.00	06/23/2023	DERB-ENGR	engr		No	0
445-041-561200 Engineering Fees				derby construction engineering					
44019 Total:		1,902.50							
44024	5/31/2023	1,855.00	0.00	06/23/2023				No	0
270-270-584009 General Public Improvements				336 margaret st parking lot/construction layout					
44024 Total:		1,855.00							
Maurer-Stutz Inc Total:		3,757.50							
May Welding Repair and Fabrication, LLC									
14112									
3567	5/8/2023	402.00	0.00	06/23/2023				No	0
100-032-534400 Equipment Repairs				repairs to asphalt roller trailer					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
3567 Total:		402.00							
May Welding Repair and F		402.00							
McGinnis, Travis 14968 06092023	6/9/2023	750.00	0.00	06/23/2023				No	0
231-030-569000 Other Contractual Service				backwater valve reimbursement					
06092023 Total:		750.00							
McGinnis, Travis Total:		750.00							
McKesson Medical-Surgical Inc. MMSGS 10431 20748649	6/13/2023	1,435.59	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
20748649 Total:		1,435.59							
20749607	6/13/2023	54.06	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
20749607 Total:		54.06							
McKesson Medical-Surgic		1,489.65							
McMurtry, Deanna 14759 *** pettycash6/23	6/13/2023	90.00	0.00	06/23/2023				No	0
501-501-557200 License And Inspection Fees				money orders for permit renewals					
*** pettycash6/23	6/13/2023	25.53	0.00	06/23/2023				No	0
501-501-520400 Postage				postage					
pettycash6/23 Total:		115.53							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
McMurtry, Deanna Total:		115.53							
McNeilus Truck & Manufacturing 10410									
*** 5914867	6/7/2023	155.26	0.00	06/23/2023				No	0
223-026-534000 Automotive Expense					toter tiper hooks				
*** 5914867	6/7/2023	155.27	0.00	06/23/2023				No	0
223-023-534000 Automotive Expense					toter tiper hooks				
5914867 Total:		310.53							
McNeilus Truck & Manufa		310.53							
Melton, Jennifer 10413									
*** expense-0623	6/20/2023	445.72	0.00	06/23/2023				No	0
100-761-519000 Training And Education					basic peer support training 6/27-6/29/23				
expense-0623 Total:		445.72							
Melton, Jennifer Total:		445.72							
Menards 10414									
50351	5/31/2023	139.20	0.00	06/23/2023				No	0
501-501-522400 General Supplies					water for employees				
50351 Total:		139.20							
50822	6/6/2023	429.99	0.00	06/23/2023				No	0
100-034-529000 Equipment					air compressor for 272 derby				
50822 Total:		429.99							
50840	6/6/2023	57.37	0.00	06/23/2023				No	0
100-068-522400 General Supplies					paper towels and soap				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
50840 Total:		57.37							
50857	6/6/2023	304.98	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				spray tank for airport					
50857 Total:		304.98							
50928	6/7/2023	21.98	0.00	06/23/2023				No	0
231-031-522400 General Supplies				toilet paper					
50928 Total:		21.98							
50942	6/7/2023	9.97	0.00	06/23/2023				No	0
100-034-522400 General Supplies				batteries					
50942 Total:		9.97							
50951	6/7/2023	104.96	0.00	06/23/2023				No	0
100-032-522400 General Supplies				push brooms for shop					
50951 Total:		104.96							
51007	6/8/2023	6.96	0.00	06/23/2023				No	0
231-031-522400 General Supplies				spring water for employees					
51007 Total:		6.96							
51040	6/8/2023	33.98	0.00	06/23/2023				No	0
231-031-522400 General Supplies				hammer drill bits					
51040 Total:		33.98							
51321	6/12/2023	70.96	0.00	06/23/2023				No	0
100-034-522400 General Supplies				bathroom door knob and electrical tester					
51321 Total:		70.96							
51398	6/13/2023	8.35	0.00	06/23/2023				No	0
100-034-522400 General Supplies				tool cleaning supplies					
51398 Total:		8.35							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
51399	6/13/2023	190.57	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				seeding and sprinkler for fire station 2					
51399 Total:		190.57							
51411	6/13/2023	3.98	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				bolt snap for flag at city hall					
51411 Total:		3.98							
51414	6/13/2023	29.98	0.00	06/23/2023				No	0
100-034-522400 General Supplies				storage tote and pvc glue					
51414 Total:		29.98							
51426	6/13/2023	2.49	0.00	06/23/2023				No	0
100-032-522400 General Supplies				grinding point wheel					
51426 Total:		2.49							
51474	6/14/2023	42.32	0.00	06/23/2023				No	0
231-031-561300 Testing Fees And Expenses				lab testing supplies					
51474 Total:		42.32							
51491	6/14/2023	77.93	0.00	06/23/2023				No	0
100-034-522400 General Supplies				supplies to hang flag					
51491 Total:		77.93							
51503	6/14/2023	53.68	0.00	06/23/2023				No	0
100-068-584009 General Public Improvements				concrete mix for pocket park					
51503 Total:		53.68							
51534	6/16/2023	63.23	0.00	06/23/2023				No	0
100-068-584009 General Public Improvements				concrete mix for pocket park					
51534 Total:		63.23							
51937	6/20/2023	69.85	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				water softner salt and hardware					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
51937 Total:		69.85							
Menards Total:		1,722.73							
MES Inc 10415 in1888707	6/12/2023	917.60	0.00	06/23/2023	H gas meter charger			No	0
100-034-529000 Equipment									
in1888707 Total:		917.60							
MES Inc Total:		917.60							
Midwest Equipment - Tremont 14556 672134	6/1/2023	57.31	0.00	06/23/2023	fan housing for blowers/leaf			No	0
100-032-534400 Equipment Repairs									
672134 Total:		57.31							
Midwest Equipment - Trem		57.31							
Midwest Transit Equipment 10421 *** x10106701101	9/8/2023	131.16	0.00	06/23/2023	switch for bus 1905			No	0
501-501-534000 Automotive Expense									
x10106701101 Total:		131.16							
x10106722701	6/8/2023	146.16	0.00	06/23/2023	emergency door glass for bus 1929			No	0
501-501-534000 Automotive Expense									
x10106722701 Total:		146.16							
x10106722801	6/8/2023	150.80	0.00	06/23/2023	filters for bus stock			No	0
501-501-534000 Automotive Expense									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
x10106722801 Total:		150.80							
x1010672550	6/9/2023	122.28	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				j-hook for bus 1930					
x1010672550 Total:		122.28							
x10106726201	6/10/2023	43.27	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				cushion for bus seat on bus 1904					
x10106726201 Total:		43.27							
x10106726401	6/12/2023	244.52	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				serpentine belt for bus stock					
x10106726401 Total:		244.52							
Midwest Transit Equipmen		838.19							
Miller & Son Construction Co									
14914									
6	5/20/2023	110,203.05	0.00	06/23/2023				No	0
270-270-584009 General Public Improvements				336 margaret st parking lot reconstruction					
6 Total:		110,203.05							
Miller & Son Construction		110,203.05							
Miller Hall & Triggs									
10423									
*** 64	6/7/2023	21,656.40	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				05/2023 general legal matters					
*** 64	6/7/2023	771.00	0.00	06/23/2023				No	0
100-003-561001 Legal Services - Police Labor				05/2023 simmon case					
*** 64	6/7/2023	2,299.95	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				05/2023 ordinance violations					
*** 64	6/7/2023	529.00	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				05/2023 liquor commission					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 64	6/7/2023	1,269.00	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				05/2023 demolitions					
*** 64	6/7/2023	161.00	0.00	06/23/2023				No	0
100-003-561002 Legal Services - Fire Labor				05/2023 fire matters					
*** 64	6/7/2023	621.00	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				05/2023 zba/planning commission					
*** 64	6/7/2023	3,266.00	0.00	06/23/2023				No	0
100-003-561003 Legal Services - Teamsters				05/2023 general labor matters					
*** 64	6/7/2023	69.00	0.00	06/23/2023				No	0
100-003-561001 Legal Services - Police Labor				05/2023 police matters					
*** 64	6/7/2023	92.00	0.00	06/23/2023				No	0
699-069-569000 Other Contractual Service				05/2023 general unit matters					
64 Total:		30,734.35							
Miller Hall & Triggs Total:		30,734.35							
NAPA Auto Parts of Pekin									
10441									
541074	6/5/2023	21.99	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				bus roof exhaust					
541074 Total:		21.99							
541225	6/6/2023	41.96	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				hose clamp for ladder 3					
541225 Total:		41.96							
NAPA Auto Parts of Pekin		63.95							
National Rental of Pekin, Inc.									
10838									
607	6/7/2023	340.00	0.00	06/23/2023				No	0
231-031-534400 Equipment Repairs				steel for rake repairs					
607 Total:		340.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
	National Rental of Pekin, I	340.00							
NCL of Wisconsin Inc 12393									
488005	5/30/2023	121.19	0.00	06/23/2023				No	0
231-031-561300 Testing Fees And Expenses				testing supplies for lab testing					
488005 Total:		121.19							
NCL of Wisconsin Inc Total		121.19							
Old Heritage Landscaping, Inc. 11481									
51886	6/6/2023	71.82	0.00	06/23/2023				No	0
231-033-522400 General Supplies				topsoil to fill yard from catch basin repair					
51886 Total:		71.82							
Old Heritage Landscaping,		71.82							
Parkside Athletics 10470									
06012023	6/1/2023	568.50	0.00	06/23/2023				No	0
695-095-516700 Wellness Program				50% gym memberships					
06012023 Total:		568.50							
Parkside Athletics Total:		568.50							
Pekin Alignment & Autobody, Inc. 13351									
8843	5/16/2023	3,693.60	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				hood repair on bus 1922					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
8843 Total:		3,693.60							
8844	5/16/2023	291.20	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				paint inner fender for bus 1931					
8844 Total:		291.20							
Pekin Alignment & Autobob		3,984.80							
Peoria Area Chamber of Commerce									
10496									
4730	6/12/2023	20,000.00	0.00	06/23/2023				No	0
208-208-551600 Dues And Subscriptions				annual membership may 2023-april 2024					
4730 Total:		20,000.00							
Peoria Area Chamber of Co		20,000.00							
Peoria Flag & Decorating									
10500									
10344852	6/7/2023	375.00	0.00	06/23/2023				No	0
100-068-522400 General Supplies				3 flags for fire houses					
10344852 Total:		375.00							
Peoria Flag & Decorating T		375.00							
Premier Landscapes									
14504									
1307	6/7/2023	4,318.75	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				district 4 mowing for may 2023					
1307 Total:		4,318.75							
Premier Landscapes Total:		4,318.75							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Price, Cory 14446 expense-0523	5/23/2023	88.22	0.00	06/23/2023				No	0
100-034-519000 Training And Education				ped adv life support and adv cardiovascular life support mar					
expense-0523 Total:		88.22							
Price, Cory Total:		88.22							
Puritan Springs Water 10766 *** 1523786	6/8/2023	61.68	0.00	06/23/2023				No	0
100-990-569000 Other Contractual Service				water delivery to city hall 6/8/23					
1523786 Total:		61.68							
Puritan Springs Water Tota		61.68							
Ragan Communications Inc 10533 28845	5/30/2023	1,248.65	0.00	06/23/2023				No	0
100-761-555000 Radio Expense				monthly smr charges 5/31/23-6/29/23					
28845 Total:		1,248.65							
28847	5/30/2023	763.88	0.00	06/23/2023				No	0
100-034-555000 Radio Expense				monthly smr charges 5/31/23-6/29/23					
28847 Total:		763.88							
Ragan Communications In		2,012.53							
Ray O'Herron Co Inc 10539 2274339	5/31/2023	62.24	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				hvac reloaction kit for vehicle build f6 vehicle					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
2274339 Total:		62.24							
2275650	6/7/2023	164.48	0.00	06/23/2023				No	0
100-761-554300 Tools & Uniforms				new hire uniforms for tl					
2275650 Total:		164.48							
2276027	6/8/2023	34.48	0.00	06/23/2023				No	0
100-761-554300 Tools & Uniforms				new hire uniforms for tl					
2276027 Total:		34.48							
2277381	6/15/2023	269.14	0.00	06/23/2023				No	0
100-761-554300 Tools & Uniforms				new hire uniforms for tl					
2277381 Total:		269.14							
2277763	6/16/2023	34.51	0.00	06/23/2023				No	0
100-761-554300 Tools & Uniforms				name bars					
2277763 Total:		34.51							
Ray O'Herron Co Inc Total		564.85							
Roanoke Concrete Products									
10553									
229701	6/5/2023	772.50	0.00	06/23/2023				No	0
231-030-564000 Sewer Maintenance/Improvement				flowable for sewer repair on 702 summer					
229701 Total:		772.50							
229773	6/6/2023	540.75	0.00	06/23/2023				No	0
231-030-564000 Sewer Maintenance/Improvement				flowable for sewer repair for 406 s 6th and Catherine					
229773 Total:		540.75							
229972	6/8/2023	772.50	0.00	06/23/2023				No	0
231-030-564000 Sewer Maintenance/Improvement				flowable for sewer repair on winter & 9th					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
229972 Total:		772.50							
230055	6/9/2023	707.50	0.00	06/23/2023				No	0
231-033-564100 Drainage Improvements				flowable for catch basin repair					
230055 Total:		707.50							
Roanoke Concrete Product		2,793.25							
S.A. Moreland Landscapes, Inc 14934									
3701	6/7/2023	75.00	0.00	06/23/2023				No	0
100-068-584009 General Public Improvements				rock for pocket park					
3701 Total:		75.00							
S.A. Moreland Landscapes		75.00							
SAFEBuilt, LLC 14115									
0099333in	5/31/2023	8,840.00	0.00	06/23/2023				No	0
100-793-569000 Other Contractual Service				permit tech services for may 2023					
0099333in Total:		8,840.00							
SAFEBuilt, LLC Total:		8,840.00							
Safety Kleen Corp 10560									
91564956	5/2/2023	192.34	0.00	06/23/2023				No	0
699-069-522400 General Supplies				parts washer solvent					
91564956 Total:		192.34							
Safety Kleen Corp Total:		192.34							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
SCABAS Inc 10570									
120625	6/13/2023	39.00	0.00	06/23/2023				No	0
100-034-534400 Equipment Repairs				scba repair					
120625 Total:		39.00							
SCABAS Inc Total:		39.00							
Schwartz Electric 10579									
17763	5/31/2023	595.00	0.00	06/23/2023				No	0
100-032-534400 Equipment Repairs				installed led fixture at 10th st and park ave					
17763 Total:		595.00							
17765	5/31/2023	165.00	0.00	06/23/2023				No	0
100-032-534400 Equipment Repairs				installed hand hold cover to street light at court					
17765 Total:		165.00							
17766	5/31/2023	1,330.88	0.00	06/23/2023				No	0
100-032-534400 Equipment Repairs				removed street light in front of courthouse and installed new					
17766 Total:		1,330.88							
17772	5/31/2023	1,837.50	0.00	06/23/2023				No	0
100-032-569000 Other Contractual Service				julie locates 5/24-6/6/23					
17772 Total:		1,837.50							
Schwartz Electric Total:		3,928.38							
Screen Graphics 11875									
3586	6/4/2023	28.00	0.00	06/23/2023				No	0
100-761-599000 Miscellaneous				retirement plaque					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	3586 Total:	28.00							
3812	6/14/2023	60.00	0.00	06/23/2023				No	0
100-001-520200 Office Supplies				award for john c. ackerman/juneteenth					
	3812 Total:	60.00							
	Screen Graphics Total:	88.00							
Seico Inc									
10587									
54213	5/23/2023	4,222.00	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				installed scramblepad inside garage door at city hall					
	54213 Total:	4,222.00							
	Seico Inc Total:	4,222.00							
Servpro									
13712									
6284	5/31/2023	3,959.64	0.00	06/23/2023				No	0
100-761-559000 Medical Expense/supplies				bio medical remediation					
	6284 Total:	3,959.64							
	Servpro Total:	3,959.64							
Sherwin Industries, Inc.									
14721									
ss098151	5/31/2023	7,337.50	0.00	06/23/2023				No	0
100-032-535000 Material And Hauling				tar pellets for crack sealing					
	ss098151 Total:	7,337.50							
	Sherwin Industries, Inc. To	7,337.50							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Sherwin Williams 10596									
7697/0	6/7/2023	95.94	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				paint for police and city hall					
7697/0 Total:		95.94							
Sherwin Williams Total:		95.94							
Springbrook Holding Company LLC 14638									
inv012990	6/8/2023	92,238.91	0.00	06/23/2023				No	0
100-009-538000 Maintenance Agreements				springbrook maintenance 08/2023-08/2024					
inv012990 Total:		92,238.91							
Springbrook Holding Com		92,238.91							
Stewart, Nicole 13588									
expense-0623	6/15/2023	239.77	0.00	06/23/2023				No	0
100-004-519000 Training And Education				cimco back to basic seminar 6/15-6/16/23					
expense-0623 Total:		239.77							
Stewart, Nicole Total:		239.77							
Stryker Sales Corporation 13886									
4188247m	6/7/2023	164.00	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
4188247m Total:		164.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Stryker Sales Corporation T		164.00							
Supreme Radio Communications, Inc 12353									
184000	5/31/2023	2,251.30	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				equipment removal and installation into squad 2201					
184000 Total:		2,251.30							
184001	5/31/2023	2,438.42	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				computer stand remval and installation into squad					
184001 Total:		2,438.42							
184002	5/31/2023	2,165.55	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				computer stand removal and installation into squad					
184002 Total:		2,165.55							
184003	5/31/2023	486.87	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				rifle mount and trigger installed					
184003 Total:		486.87							
184004	5/31/2023	1,701.09	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				camera removal and installation to squad 2200					
184004 Total:		1,701.09							
184005	5/31/2023	1,961.44	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				remove of axon equipment and installed into squad					
184005 Total:		1,961.44							
Supreme Radio Communic		11,004.67							
Tazewell County Asphalt Co. Inc. 11264									
20110013337	5/31/2023	946.28	0.00	06/23/2023				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
240-240-535000 Material And Hauling				bituminous surface for street repair					
20110013337 Total:		946.28							
Tazewell County Asphalt C		946.28							
Tazewell County Firefighters Association 12559									
ta2712023	6/14/2023	510.00	0.00	06/23/2023				No	0
100-034-551600 Dues And Subscriptions				mabas dues					
ta2712023 Total:		510.00							
Tazewell County Firefighte		510.00							
Tazewell County Recorder 10638									
06142023	6/14/2023	47.40	0.00	06/23/2023				No	0
261-317-511000 Rehab Activity & Delivery				mortgage release kim beal 1406 n capitol st					
06142023 Total:		47.40							
06142023-1	6/14/2023	47.40	0.00	06/23/2023				No	0
100-766-593300 Lien Filing & Release Fees				release of 1 lien					
06142023-1 Total:		47.40							
06142023-2	6/14/2023	47.40	0.00	06/23/2023				No	0
100-766-593300 Lien Filing & Release Fees				release of 1 lien					
06142023-2 Total:		47.40							
06142023-3	6/14/2023	94.80	0.00	06/23/2023				No	0
100-766-593300 Lien Filing & Release Fees				release of 2 lien					
06142023-3 Total:		94.80							
06202023	6/20/2023	47.40	0.00	06/23/2023				No	0
100-766-593300 Lien Filing & Release Fees				release of 1 lien					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
06202023 Total:		47.40							
Tazewell County Recorder		284.40							
Tazewell County Recorder 11172									
06152023	6/15/2023	758.40	0.00	06/23/2023				No	0
231-029-593300 Lien Filing Fee				release 16 waste water liens					
06152023 Total:		758.40							
Tazewell County Recorder		758.40							
The Williams Branch LLC 14970									
05312023	5/31/2023	30,000.00	0.00	06/23/2023				No	0
275-275-591200 Developer Agreement Payments				williams branch TIF agreement payment					
05312023 Total:		30,000.00							
The Williams Branch LLC		30,000.00							
Third Millennium Associates, Inc. 11953									
*** 30021	5/31/2023	2,102.16	0.00	06/23/2023				No	0
231-029-569000 Other Contractual Service				green pay server fees for may 2023					
*** 30021	5/31/2023	2,102.17	0.00	06/23/2023				No	0
223-023-569000 Other Contractual Service				green pay server fees for may 2023					
30021 Total:		4,204.33							
Third Millennium Associat		4,204.33							
Topless Tree Service									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
14332									
2301	6/7/2023	1,650.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed tree at 315 buena vista 6/6/23					
2301 Total:		1,650.00							
2303	6/11/2023	440.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed limb at s. 5th st & park ave 6/7/23					
2303 Total:		440.00							
2304	6/11/2023	450.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed limb at 515 henrietta 6/7/23					
2304 Total:		450.00							
2306	6/11/2023	2,950.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed tree at 1407 s capitol 6/8/23					
2306 Total:		2,950.00							
2309	6/13/2023	648.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed stump at 903 s 4th 6/6/23					
2309 Total:		648.00							
2310	6/13/2023	540.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed stump at 901 washington 6/6/23					
2310 Total:		540.00							
2315	6/13/2023	1,200.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed tree at 1405 s capitol st 6/12/23					
2315 Total:		1,200.00							
2317	6/14/2023	540.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed stump at 315 buena vista 6/13/23					
2317 Total:		540.00							
2319	6/15/2023	2,275.00	0.00	06/23/2023				No	0
100-032-536000	Tree Removal / Replacemen			removed tree at 1103 n capitol 6/14/23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
2319 Total:		2,275.00							
Topless Tree Service Total:		10,693.00							
Tractor Supply Co 10659 647857	6/7/2023	154.98	0.00	06/23/2023				No	0
100-032-534000 Automotive Expense				hitches for trucks					
647857 Total:		154.98							
Tractor Supply Co Total:		154.98							
Tri-County Cleaning Systems 11909 72820	6/6/2023	280.26	0.00	06/23/2023				No	0
100-068-534200 Buildings And Grounds Rep				carpet cleaning at bus dept 6/6/23					
72820 Total:		280.26							
Tri-County Cleaning Syste		280.26							
Truck Centers Inc 10664 f14040206801	5/31/2023	221.63	0.00	06/23/2023				No	0
100-032-534000 Automotive Expense				compressor and seal for street #480					
f14040206801 Total:		221.63							
f14040236401	6/2/2023	14.45	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				fuel pump gasket for engine 3					
f14040236401 Total:		14.45							
r14007855801	6/5/2023	4,584.41	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				repairs to ladder 1					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	r14007855801 Total:	4,584.41							
	Truck Centers Inc Total:	4,820.49							
Uftring Auto Group 10829									
161701fow	5/31/2023	221.31	0.00	06/23/2023				No	0
100-032-534000 Automotive Expense				sensor for street #445					
	161701fow Total:	221.31							
cm160924fow	5/1/2023	-278.13	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				returned tube for F5					
	cm160924fow Total:	-278.13							
	Uftring Auto Group Total:	-56.82							
Uline 11578									
164296227	6/1/2023	341.36	0.00	06/23/2023				No	0
501-501-529000 Equipment				2 office chairs					
	164296227 Total:	341.36							
	Uline Total:	341.36							
United Ready Mix Inc 11485									
57060	6/11/2023	513.40	0.00	06/23/2023				No	0
100-032-534900 Sidewalk Renovation / Ins				material to repair curb for catch basin on memorial dr					
	57060 Total:	513.40							
	United Ready Mix Inc Tota	513.40							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Unity Point Health 13528									
5110in2478	5/18/2023	130.43	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
5110in2478 Total:		130.43							
Unity Point Health Total:		130.43							
Unity School Bus Parts 14788									
0550398in	5/19/2023	48.14	0.00	06/23/2023				No	0
501-501-534000 Automotive Expense				seat strap for bus stock					
0550398in Total:		48.14							
Unity School Bus Parts To		48.14							
University of Illinois 11803									
upi11542	5/24/2023	1,000.00	0.00	06/23/2023				No	0
100-761-519000 Training And Education				training wa, tn					
upi11542 Total:		1,000.00							
University of Illinois Total:		1,000.00							
Unland & Co Inc., James 10671									
5570	5/31/2023	1,397.50	0.00	06/23/2023				No	0
695-095-569000 Other Contractual Service				may insurance consulting					
5570 Total:		1,397.50							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Unland & Co Inc., James T		1,397.50							
US Bank Equipment Finance									
13878									
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-001-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-990-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-006-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-763-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-763-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-761-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-764-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-032-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
100-034-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	620.48	0.00	06/23/2023				No	0
501-501-524000 Lease/rental Of Equipment				copier lease 6/2/23					
*** 503019002	6/2/2023	127.71	0.00	06/23/2023				No	0
699-069-524000 Lease/rental Of Equipment				copier lease 6/2/23					
503019002 Total:		1,897.58							
US Bank Equipment Finan		1,897.58							
VCNA Prairie LLC									
14635									
891028356	6/8/2023	408.28	0.00	06/23/2023				No	0
240-240-535000 Material And Hauling				3/8' washed chips for street repairs					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	891028356 Total:	408.28							
	VCNA Prairie LLC Total:	408.28							
Verizon 14122 9936433180	6/3/2023	1,914.36	0.00	06/23/2023				No	0
501-501-555000 Radio Expense				radio/phone service in buses 5/4-6/3/23					
	9936433180 Total:	1,914.36							
	Verizon Total:	1,914.36							
Visa (business) 11433									
*** 3994-0523	5/25/2023	39.71	0.00	06/23/2023				No	0
100-761-556100 Gasoline/diesel Fuel				gas for chief					
*** 3994-0523	5/25/2023	120.89	0.00	06/23/2023				No	0
100-763-592600 Special Investigations Exp				special investigations equipment and app for locating air tag					
*** 3994-0523	5/25/2023	812.43	0.00	06/23/2023				No	0
100-761-534000 Automotive Expense				radios for squad					
*** 3994-0523	5/25/2023	153.38	0.00	06/23/2023				No	0
100-766-536100 Property Cleanup Fees				esbestos permit/notification					
*** 3994-0523	5/25/2023	12.00	0.00	06/23/2023				No	0
100-763-534400 Equipment Repairs				investigation camera repairs					
*** 3994-0523	5/25/2023	40.00	0.00	06/23/2023				No	0
100-761-551600 Dues And Subscriptions				membership renewal for rj					
*** 3994-0523	5/25/2023	10.75	0.00	06/23/2023				No	0
100-761-551600 Dues And Subscriptions				annual dues 5/18/23-5/17/24					
	3994-0523 Total:	1,189.16							
*** 5388-0523	5/25/2023	163.87	0.00	06/23/2023				No	0
100-761-599000 Miscellaneous				flowers for graber funeral					
*** 5388-0523	5/25/2023	2,876.23	0.00	06/23/2023				No	0
100-034-519000 Training And Education				manuals for training and defib training and defib trainer					
*** 5388-0523	5/25/2023	106.24	0.00	06/23/2023				No	0

AP-To Be Paid Proof List (06/21/2023 - 11:21 AM)

Page 57

*** means this invoice number is a duplicate.

Attachment: To Be Paid Proof List 6-23-23 (3579 : Accounts Payable To Be Paid Proof List thru June 23,

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
100-034-520200 Office Supplies					lable maker				
*** 5388-0523	5/25/2023	64.09	0.00	06/23/2023				No	0
100-034-556100 Gasoline/diesel Fuel					fuel for new f-1 vehicle				
5388-0523 Total:		3,210.43							
Visa (business) Total:		4,399.59							
Waste Management 12524									
321845920701	6/1/2023	3,931.21	0.00	06/23/2023				No	0
231-031-536400 Sludge Removal					20 yard dumpster service 5/16-5/30/23				
321845920701 Total:		3,931.21							
Waste Management Total:		3,931.21							
Wex Health, Inc 14835									
0000029741	6/16/2023	36.19	0.00	06/23/2023				No	0
695-095-569000 Other Contractual Service					june 2023 cobra admin fees				
0000029741 Total:		36.19							
Wex Health, Inc Total:		36.19							
Zions Bank 14339									
*** 6974020	5/17/2023	500.00	0.00	06/23/2023				No	0
231-029-591100 Bond Registrar Fees					annual paying agent legistar fee				
6974020 Total:		500.00							
Zions Bank Total:		500.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				

Zoll Worldwide Headquarters									
14978									
3745881	6/7/2023	41.10	0.00	06/23/2023				No	0
100-034-522500 Emergency Medical Supplie				emergency medical supplies					
3745881 Total:		41.10							
Zoll Worldwide Headquart		41.10							
Report Total:		1,731,432.94							

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 06/21/2023 - 9:37AM
 Batch: 00023.04.2023 - missy 1 6-23-23 fy23



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description					Reference			
Clark Baird Smith LLP 14844									
16661	3/31/2023	5,748.75	0.00	06/23/2023				No	0
100-003-560600 Corporate Counsel Fees				legal services for march 2023					
16661 Total:		5,748.75							
Clark Baird Smith LLP Tot		5,748.75							
CMT Excavating 14958									
*** 05242023	5/24/2023	5,300.00	0.00	06/23/2023				No	0
100-766-536100 Property Cleanup Fees				demo on garage at 327 park ave 3/22/23					
05242023 Total:		5,300.00							
CMT Excavating Total:		5,300.00							
Gallery Ford Pekin 10683									
*** 2278	12/16/2022	444.78	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				cam shaft/arm assembly for fire #2					
2278 Total:		444.78							
Gallery Ford Pekin Total:		444.78							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
GovTempsUSA, LLC 14876									
4178308	5/11/2023	7,287.00	0.00	06/23/2023				No	0
100-005-569000 Other Contractual Service				temp staffing PPE's 4/30/23 and 5/7/23					
4178308 Total:		7,287.00							
78307	5/11/2023	3,640.00	0.00	06/23/2023				No	0
100-005-569000 Other Contractual Service				temp staffing 4/24-4/30/23					
78307 Total:		3,640.00							
GovTempsUSA, LLC Tota		10,927.00							
IL Central College 10293									
2236pekinfirede	4/21/2023	11,634.80	0.00	06/23/2023				No	0
100-034-519000 Training And Education				2023 spring semester continued education					
2236pekinfirede Total:		11,634.80							
IL Central College Total:		11,634.80							
Macqueen Emergency 10230									
p01103	9/26/2022	123.77	0.00	06/23/2023				No	0
100-034-534000 Automotive Expense				hose turbo vehicle repairs					
p01103 Total:		123.77							
Macqueen Emergency Tota		123.77							
River City Roofing 13293									
2571-1	4/24/2023	9,500.00	0.00	06/23/2023				No	0
277-277-584009 General Public Improvements				new roof section on station 1/3232 court st					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description					Reference			

2571-1 Total:	9,500.00
River City Roofing Total:	9,500.00
Report Total:	43,679.10

**REQUEST FOR COUNCIL ACTION****Agenda Date:****July 24, 2023****To:****Council Members****From:****Dean Schneider, Public Property Manager****AGENDA ITEM:**

Receive and File DigiTalk Radio System Request for Proposal

REQUIRED SIGNATURES**Finance Department** (Certification of Availability of Funds):

Date:

City Manager:

Date:

Radilink, Inc

39W284 Highland Ave

Elgin, IL. 60124

July 10th, 2023

City of Pekin
111 S. Capitol
Pekin, IL 61554
Attn: City Clerk

RE: DigiTalk Radio Systems

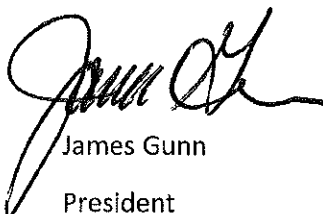
Attached please find our company's RFP to provide the removal of your existing 85 - Verizon PTT radios. Provide and install 85 - DTP8900 Digatalk mobile radios. In addition, we will provide 20 – DTP9850 Digatalk handheld radios and 5 – dispatch console applications.

The radio pricing includes the activation and programming of each radio. Programming will be set up prior to the radio being delivered and installed. The dispatch consoles are software downloads. Your IT Department will need to install that software.

The airtime is billed annually in advance. All radios and consoles require an airtime/data package for operation.

Please call with any questions or concerns, I'm available anytime at 847-742-4628

Sincerely



James Gunn
President

Attachment: RADILINK. INC (3607 : Receive and File DigiTalk Radio System Request for Proposal)

Radi-Link, Inc.

39W284 Highland Ave

Elgin, IL. 60124

Phone 847-742-4628

SEALED BID

DATE	BID No.
6/30/2023	162907

NAME / ADDRESS
City of Pekin Saskia Courtney 1130 Koch Street Pekin, IL 61554

			P.O. NO.	PROJECT
ITEM	DESCRIPTION	QTY	COST	TOTAL
DTP-8900	DTP Mobile radio, dash mount, Nationwide PTT, vehicle mounted, Price includes, radio, mount, microphone, power cable and ACTIVATION. Warranty 1-year, parts and labor	85	269.00	22,865.00
DTP-9850	DTP-9850 HD portable radio, Nationwide PTT, Price includes: radio, battery, antenna, charger and ACTIVATION. Warranty 1-year, parts and labor	20	269.00	5,380.00
ANN Air Time	Annual air-time without GPS	110	264.00	29,040.00T
POC Console	POC Dispatch console, requires air-time/data package	5		0.00
Labor	On-site labor, remove existing Verizon PTT radio system. Install new Digtalk DTP8900 mobile radio. Check for proper operation	85	75.00	6,375.00
	1) removal of your existing Verizon PTT radios and accessories. (85)			
	2) Provide and Install 85 new Digatalk PTT mobile radios			
	3) Provide 20 hand held radios without GPS			
	4) Provide 5 Console applications			
	5) 1 - year of Data/airtime for PTT radios and consoles (110 units)			
	Telecom Sales Tax		13.00%	3,775.20
		</		

SIGNATURE _____



**REQUEST FOR PROPOSAL
DIGITALK RADIO SYSTEM
PURCHASE AND INSTALL**

Date of Issue: June 30, 2023

Overview of the Requirements

The City of Pekin is seeking proposals for the supply and installation of DigiTalk Radio Systems as well as removal of the current equipment (the "Project").

The purpose of this Request for Proposal (RFP) is to solicit proposals from contractors ("Bidders") interested in undertaking the above noted Project. Proposals will be evaluated in accordance with Section 3 of this RFP. Based on the evaluation, the City intends to select a Bidder who, in the sole and unfettered opinion of the City, best meets the criteria as stated in Section 3. Interested firms must demonstrate their ability to achieve a high standard in the delivery of quality products and/or services being sought by the City.

All proposals marked "DigiTalk Radio Systems , Confidential – Do Not Open", will be received by 12:00 PM, local time on or before July 14, 2023, at:

City of Pekin
111 S. Capitol
Pekin, IL 61554
Attn: City Clerk

City Of Pekin Designated Contact Person:

Saskia Courtney, Bus Department Director
Phone: 309-478-5448
E-mail: scourtney@ci.pekin.il.us

Proposals will be unsealed and read aloud on July 14, 2023 at 1:00 PM at City Hall at the above address.

The City of Pekin reserves the right to accept or reject any and all proposals and to waive irregularities and informalities at its discretion. The City reserves the right to accept a proposal other than that with the highest evaluated score without stating reasons. By submitting a proposal, the Bidder waives any right to contest, in any proceedings or action, the right of the City to accept or reject any proposal in its sole and unfettered discretion. Without limiting the generality of the foregoing, the City may consider any other factor besides capability to perform the work, in its sole and unfettered discretion.

This Request for Proposal does not commit the City to award a contract or pay any costs incurred in the preparation of a proposal, or attendance at an interview meeting with City staff.

Attachment: RADILINK. INC (3607 : Receive and File DigiTalk Radio System Request for Proposal)

1.0 REQUEST FOR PROPOSAL (RFP)

1.1 DEFINITIONS

Throughout this Request for Proposal, terminology is used as follows:

- a. "City" means the City of Pekin;
- b. "Contract" means the written agreement resulting from this RFP executed by the City and the successful Bidder.
- c. "must", "mandatory", "will" or "required" means a requirement that must be met in order for a proposal to receive consideration;
- d. "Bidder" means an individual or a company that submits, or intends to submit, a proposal in response to this "RFP";
- e. "Proposal" means a submission by a Bidder in response to this RFP;
- f. "Should", "may" or "desirable" means a requirement having a significant degree of importance to the objectives of the RFP.

1.2 ENQUIRIES

All inquiries related to this RFP are to be directed, in writing, to the City of Pekin Designated Contact Person by **12:00 PM, local time, July 7, 2023**. Inquiries shall only be by written request, either mailed, hand delivered, E-Mailed or faxed to the City's designated contact. Information obtained from any other source is not official and should not be relied upon. Inquiries and responses will be recorded and will be posted on the city's website by Monday, July 10, 2023 at 12 pm:

http://www.ci.pekin.il.us/government/city_clerk/bids.php

Questions received after the inquiry deadline will not be answered.

1.3 CLOSING DATE - FINAL DATE AND TIME FOR RECEIPT OF SUBMISSIONS

Sealed submissions, clearly marked on the outside of the envelope with the words **"DigiTalk RADIO SYSTEMS, Confidential – Do not Open"**, will be received at the office of the City Clerk, **12:00 PM, local time on or before July 14, 2023**. Submissions will be opened publicly. Submissions must not be submitted electronically by facsimile or email. Submissions and their envelopes should be clearly marked with the name and address of the Bidder and the program title.

1.4 CONTACTS DURING THE RFP PROCESS

The Designated Contact Person for the City of Pekin is the City's only representative authorized to communicate and otherwise deal with Bidders and all Bidders must communicate and otherwise deal with that person only. Contact with any other City representative, including Members of Council, officers or employees of the City regarding this RFP or a Bidder's submission may result in that proposal being removed from consideration for this and any future competitions.

In the case of a Bidder having a dispute with their submission being removed under this clause, a formal appeal letter must be presented to the Designated Contact Person within five working days of notice of removal, stating clearly the reason(s) that they feel that their submission should be reinstated. Under this process the Chief Administrative Officer, at his/her sole discretion, will make the final decision.

1.5 LATE SUBMISSIONS

Late submissions will not be accepted and will be returned, unopened, to the Bidder. In this case, the City has no obligation to proceed.

1.6 NO OBLIGATION TO PROCEED

Although the City fully intends at this time to proceed through the RFP process, the City is under no obligation to complete the RFP process. The receipt by the City of any information (including any submissions, ideas, plans, drawings, models or other materials communicated or exhibited by any intended Bidder, or on its behalf) shall not impose any obligations on the City.

1.7 SUBSEQUENT INFORMATION

Bidders are advised that all subsequent information regarding this RFP including any addendum will be posted on the city's website by Monday, July 10, 2023 at 12pm:
http://www.ci.pekin.il.us/government/city_clerk/bids.php

Notification will not automatically be sent to Bidders. It is the Bidder's sole responsibility to ensure all notifications, addenda and additional information is obtained. All addenda must be acknowledged in your submission on the Certification Document.

1.8 EXAMINATION AND INTERPRETATION OF DOCUMENTS

Each Bidder shall review all RFP documents and shall promptly report and request clarification of any discrepancies, deficiencies, or errors. Any such request must be submitted by 12pm on July 7, 2023. Where such requests result in a change in the RFP, the City will prepare and issue an addendum to the RFP. Request for clarification shall only be by written request, either mailed, hand delivered, emailed or faxed to the City's designated contact. All requests must be submitted in accordance with clause 1.2 herein.

1.9 EVALUATION COMMITTEE

Evaluation of proposals will be by a committee formed by the City.

1.10 EVALUATION AND SELECTION

The evaluation committee will check Proposals against the mandatory criteria. Proposals not meeting all mandatory criteria will be rejected without further consideration. Proposals that meet all the mandatory criteria will then be evaluated and scored against the desirable criteria. By responding to this RFP, Bidders will be deemed to have agreed that the decision of the evaluation team will be final and binding.

1.11 DOCUMENTS

Attachments A and B must be included with the proposal (Certification Document and Questionnaire).

1.12 AUTHORIZED SIGNATOR

The proposal must be signed by the person(s) authorized to a) sign on behalf of the Bidder and b) bind the Bidder to statements made in the RFP.

1.13 CHANGES TO PROPOSAL WORDING

The Bidder shall not change the wording of its proposal after closing and no words or comments will be added to the Proposal unless requested by the City for purposes of clarification.

1.14 BIDDER EXPENSES

Bidders are solely responsible for their own expenses in preparing a proposal and for any subsequent negotiations with the City. The City will not be liable to any Bidder for any claims, whether for costs or damages incurred by the Bidder in preparing the proposal, loss of anticipated profit in connection with any final Contract or any other matter whatsoever.

1.15 ACCEPTANCE OF PROPOSALS

This RFP is not an agreement to purchase goods or services. The City is not bound to enter into a Contract with any Bidder. Proposals will be evaluated using the mandatory and desirable criteria provided herein. The City will be under no obligation to receive further information, whether written or oral, from any Bidder.

1.16 DEFINITION OF CONTRACT

Notice in writing to a Bidder that it has been identified as a successful Bidder will not constitute a Contract. Only if a Bidder and the City enter into a subsequent full written Contract will a Bidder acquire any legal or equitable rights or privileges relative to the goods or services.

1.17 MODIFICATION OF TERMS

The City reserves the right to modify the terms of this RFP at any time in its sole discretion. This includes the right to cancel this RFP at any time without entering into a Contract.

1.18 OWNERSHIP OF PROPOSALS

All documents, including Proposals, submitted to the City become the property of the City. They will be received and held in confidence by the City, subject to the provisions of the Illinois Freedom of Information Act.

1.19 INTERVIEWS WITH BIDDERS

The City reserves the right to interview any or all Bidders, subsequent to submission of all proposals.

2.0 SERVICES

2.1 SCOPE OF WORK

The following is a general scope of work for the Project that should be addressed by Bidders' proposals

- a. Provide & install Push-to-Talk (PTT) radios for all school buses and offices. The PTT radios must offer the following:
 - One button PTT capabilities
 - Multiple Groups
 - Private Calls
 - Priority Interrupt feature
 - Call recording and playback capabilities on radios
 - PTCRB Certified equipment
 - Carrier Certified equipment

- Android/iOS applications available
- Must be able to utilize PC software for Dispatching and GPS tracking
- Must be in "two-way" radio form factor (no apps on smartphone)
- Must be able to provide "dedicated enterprise level data service"
- Must be able to provide Over The Air (OTA) programming
- Must be able to provide 99.999 % PTT uptime with geo-redundant self-healing servers
- Must offer both Portable and Mobile radio options

There are approximately 110 radios currently at this location. The proposal should include costs for replacing the radios currently in use, vehicle installation if needed, and any charges to install/program Base Stations and/or Dispatch Console(s).

2.2 EQUIPMENT SPECIFICATIONS

85 Digatalk Plus DTP8900 Mobile radio. Price to include: radio, mount, microphone and activation

20 Digatalk Plus DTP9850 Portable radio. Price to include: Radio, battery, antenna, charger and activation.

5 Digatalk Plus PC Windows Dispatch Console. Price to Include: Software and activation.

110 Monthly data service without GPS option

85 remove existing radio and install new DTP8900 Mobile

2.3 PROPOSED SCHEDULE

The following activities and dates are proposed by the City and shall be considered by the Bidders in the preparation of their Proposal.

Activity	Proposed Date
Issue RFP	June 30, 2023
Questions on RFP due	July 7, 2023
Close RFP	July 14, 2023
Selection of preferred Bidder	July 17, 2023
Completion of project	TBD by Contract

3.0 EVALUATION CRITERIA

3.1 EVALUATION PROCESS

Proposals will be checked against the mandatory criteria. Submissions not meeting all mandatory criteria will be rejected without further consideration. Submissions that do meet all the mandatory criteria will then be assessed and scored against the desirable criteria.

3.2 MANDATORY CRITERIA

The following are mandatory criteria. Proposals not clearly demonstrating that they meet all the mandatory criteria will receive no further consideration during the evaluation process.

Item	Mandatory Criteria
a)	Complete Proposal (with cost estimate and appendices—see Section 4.2) must be received at the closing location by the specified closing date and time.
b)	Certification Document and Questionnaire completed.
c)	The correct number of copies of the proposal must be submitted.

3.3 DESIRABLE CRITERIA

Proposals meeting the mandatory requirements will be further assessed against the criteria outlined in the SCORECARD, a copy of which is contained in Attachment C.

By responding to this RFP, Bidders will be deemed to have agreed that the decision of the Evaluation Team will be final and binding. It is the Bidder's responsibility to ensure that their submitted proposal addresses all evaluation criteria to receive full consideration.

4.0 PROPOSAL FORMAT

4.1 NUMBER OF COPIES

Three (3) copies of the Proposal must be submitted.

4.2 FORMAT AND SEQUENCE

The following format and sequence must be followed in order to provide consistency in Bidder proposals and ensure each Proposal receives full consideration.

- Minimum font size of 12.
- All pages are to be consecutively numbered.
- Transmittal/Cover Letter
- Proposal
- Cost Estimate Summary
- Proposal Appendices
- Bidder's Certification and Questionnaire Documents (signed by authorized company representative where applicable)
- Copy of insurance coverage

The main body of the proposal must address and be organized under the following headings:

1. Understanding of the objectives and Bidder's approach to meeting those objectives:
 - The Proposal should demonstrate a clear and coherent understanding of the City's requirements and needs and the opportunities and challenges that may surface during the period of the Contract.
 - Indicate why you are interested in the City as a client.
2. Bidder Experience:
 - Provide details of consultant's experience that is relevant to the City's needs and objectives.
 - Identify number of years Bidder has been in business.
3. Bidder Team:
 - The Proposal should demonstrate that the team and its members have all the necessary skills and abilities to undertake the work that will be required.
 - Identify proposed sub-contractors /consultants.
 - Identify capacity of team to commit to City's objectives and priorities.
4. Appendices:
 - Supply Data Sheets – Specific product highlights and delivery timelines.

ATTACHMENT A - CERTIFICATION DOCUMENT

Certification

We have carefully read and examined the RFP document and have conducted such other investigations as were prudent and reasonable in preparing this Proposal.

We certify that the statements made in this proposal are true and complete. These statements represent our proposal to the City of Pekin. We agree to be bound by statements and representations made in this proposal.

Print Company Name: RADILINK, INC

Company Address: 39W 284 HIGHLAND AVE, ELGIN, IL 60124

Print Name and Title of Authorized Signing Officers: _____

JAMES GUNN, PRESIDENT

Signature of Authorized Signing Officer: 

Telephone Number: 847-742-4628 Fax Number: _____

E-mail address: JIM @ RADILINK.COM

Signed this 7th day of July, 2023.

Attachment: RADILINK, INC (3607 : Receive and File DigiTalk Radio System Request for Proposal)

ATTACHMENT B – QUESTIONNAIRE

Question	Response
What is the warranty on parts and labor for the PTT radios as well as any other installed components?	1-YEAR PARTS & LABOR
Does your proposal include monthly data/airtime charges?	YES - INVOICED YEARLY IN ADVANCE.
What is your projected time frame for installation of the equipment?	INSTALLATION TO START 14 DAYS ARO
Any additional highlights about your proposal/company/hardware that is valuable to our specific needs?	

Attachment: RADILINK, INC (3607 : Receive and File DigiTalk Radio System Request for Proposal)

ATTACHMENT C – SCORECARD

1. **Understanding Our Objectives** – How well has the Bidder demonstrated that they understand our unique objectives and circumstances?

10	8	6	4	2
----	---	---	---	---

High level of understanding, we're on the same wavelength

They are treating this as a generic project

2. **Proposals Thoroughness & Approach** – How well does the Bidders' approach address our objectives and circumstances?

10	8	6	4	2
----	---	---	---	---

Excellent approach – covers all the bases in a logical manner

Their approach is narrowly focused – City staff will have to cover numerous other elements

3. **Firm Qualifications & Experience** – What company resources is the Bidder willing to commit to Pekin and how well can the Bidders team deliver the goods to ensure successful projects?

10	8	6	4	2
----	---	---	---	---

Excellent Team with the right combination of experience, skills and local knowledge.
The team is well led

Weaknesses noted in experience and skills.
Capacity to meet deadlines is a concern

4. **References** – What is the Bidders' track record in other similar sized communities?

10	8	6	4	2
----	---	---	---	---

Outstanding – a lot of experience and consistently satisfied clients

Not a lot of experience and/or some client dissatisfaction

5. **Product Capabilities** – How well does the product capabilities fulfill our current and anticipated future needs?

20	15	10	5	0
----	----	----	---	---

Highly capable – all elements are well covered

Narrow range - basic support

6. **Trustworthiness** – How confident are we that we can place our trust in the Bidder and the core team members to always act in the best long-term interests of the City (rather than their own short-term self-interest)?

10	8	6	4	2
High Level of Trust			Low Level of Trust	

7. **Post Installation Customer Support** – What does the Bidder's post installation support and approach look like?

20	15	10	5	0
Highly capable, systematic and organized			Hit or miss	

8. **Overall Impression** – What is the reviewers overall impression of the suitability of the Bidder for this project?

10	8	6	4	2
Highly Impressed		Moderately impressed		Not very impressed

Total Score _____ / 120

Reviewed by: _____

Proposal Submitted by: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/02/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Turk Financial Services, Inc 37W181 Olwin Drive Elgin IL 60124	CONTACT NAME: Thomas Turk PHONE (A/C, No, Ext): 847 214 1699 FAX (A/C, No): 847 214 1740 E-MAIL ADDRESS: tturk32@gmail.com														
INSURED Radi-Link, Inc 39W284 Highland Ave Elgin IL 60124	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Wesco Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B: AmTrust Insurance Company</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Wesco Insurance Company		INSURER B: AmTrust Insurance Company		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Wesco Insurance Company															
INSURER B: AmTrust Insurance Company															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC OTHER:			WPP1932934	09/12/22	09/12/23	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☒ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			WPP1932937	09/12/22	09/12/23	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☐ EXCESS LIAB ☐ DED ☐ RETENTION \$			WPP1932940	09/12/22	09/12/23	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ Y	N/A	KWC1295084	09/12/22	09/12/23	☐ PER STATUTE ☒ OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER City of Pekin 111 S Capital Pekin, IL 61554	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Roy Beckham,

AGENDA ITEM: File and Receive Bids for RFP Loan for Derby Street Project

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:



June 30, 2023

City of Pekin
111 S. Capitol St.
Pekin, IL 61554

Attn: John Dossey
Roy Beckman
Bob Grogan, CPA

Term Sheet for Proposed Financing on Derby Street Upgrade

Morton Community Bank ("Bank") would like to thank you for your financing request. We appreciate the opportunity to provide you with this non-binding term sheet outlining the general terms and conditions of the proposed financing that we have discussed.

Please be advised that this correspondence may not necessarily contain all of the terms and conditions of the proposed financing, as it is only a summary. Also please be aware that during the Bank's due diligence and consultation with legal counsel, the Bank may become aware of information that may affect the terms of the proposed financing such that the Bank may make changes it deems appropriate.

Credit Facility 1: Commercial Real Estate Term Loan

Borrower:	City of Pekin
Amount:	\$5,500,000
Purpose:	Derby Street Upgrade
Rate:	Fixed rate of 5.20% Bank-qualified tax-exempt
Term:	Twenty (20) years. Multi-draw loan

Amortization: Twenty (20) years.

Repayment: Interest-only required payment semi-annual for the first year.
First Principal and Interest payment August of 2024, then
Principal and Interest payment due annually.

Prepayment: No Prepayment penalty following five business days' notice as requested.

Closing Fees: \$500.00 loan fee and all third-party cost

Expenses: Borrower will be responsible for paying all direct costs including, but not limited to, loan documentation and review fees, attorney fees, appraisal fees, title insurance costs, environmental inspection expense, and recording/filing fees (if applicable). These costs are in addition to any other fees shown in this term sheet. Funds will be directed to and from the City's bank account at NO cost.

Security:

1. General Obligation, City pledge its full faith and credit.

Conditions:

1. THE PROPOSED LOAN PRICING IS SUBJECT TO SATISFACTORY OPINION FROM THE CITY'S LEGAL COUNCIL THAT LOAN IS TAX EXEMPT, BANK QUALIFIED, LEGALLY PERMISSIBLE, AND IS A GENERAL OBLIGATION OF THE CITY OF PEKIN.
2. Receipt and acceptable review of the **2020** Audited Financial Statement prior to funds release.
3. Timeline on receipt of 2021 & 2022 Audits
4. The proposed extension of credit is also subject to approval of its terms and conditions by the Bank's appropriate loan committees and if necessary, its board of directors and there is no assurance that such approvals will ultimately be obtained. The loan is further subject to the execution and delivery of documents satisfactory in forms and substance to the Bank and its legal counsel.
5. Reporting requirements going forward, we will want the April 2023 internal numbers as soon as available.

Covenants:

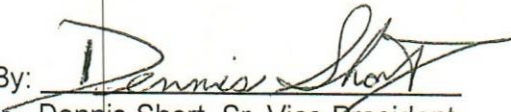
1. All deposit and operating accounts of Borrower shall be maintained with the Bank while the loans are outstanding.

Confidentiality. This term sheet is for your exclusive use only and is confidential. You agree that this proposed financing shall not be disclosed or communicated in any form or manner to any financial institution or other third party without prior written consent of the Bank. No third parties are entitled in any way to rely upon it.

We appreciate the opportunity to be of service to you and your organization.

Sincerely,

MORTON COMMUNITY BANK

By: 
Dennis Short, Sr. Vice President
Commercial Loan Officer

Acknowledged by Borrower:

CITY OF PEKIN.

By: _____

Its: _____

Date: _____

07/18/2023 12:14 PM

City of Pekin - Derby Street Upgrade

Compounding Period: Exact Days

Nominal Annual Rate: 5.200%

Cash Flow Data - Loans and Payments

Event	Date	Amount	Number	Period	End Date
1 Loan	07/31/2023	2,500,000.00	1		
2 Payment	01/31/2024	Interest Only	1		
3 Loan	03/31/2024	3,000,000.00	1		
4 Payment	07/31/2024	Interest Only	1		
5 Payment	08/31/2024	432,675.16	20	Annual	08/31/2043

TValue Amortization Schedule - Normal, 360 Day Year

Date	Loan	Payment	Interest	Principal	Balance
Loan 07/31/2023	2,500,000.00				2,500,000.00
2023 Totals	2,500,000.00	0.00	0.00	0.00	
1 01/31/2024		66,444.44	66,444.44	0.00	2,500,000.00
Loan 03/31/2024	3,000,000.00				5,500,000.00
2 07/31/2024		97,304.04	97,304.04	0.00	5,500,000.00
3 08/31/2024		432,675.16	46,391.47	386,283.69	5,113,716.31
2024 Totals	3,000,000.00	596,423.64	210,139.95	386,283.69	
4 08/31/2025		432,675.16	269,606.49	163,068.67	4,950,647.64
2025 Totals	0.00	432,675.16	269,606.49	163,068.67	
5 08/31/2026		432,675.16	261,009.15	171,666.01	4,778,981.63
2026 Totals	0.00	432,675.16	261,009.15	171,666.01	
6 08/31/2027		432,675.16	251,958.53	180,716.63	4,598,265.00
2027 Totals	0.00	432,675.16	251,958.53	180,716.63	
7 08/31/2028		432,675.16	243,094.94	189,580.22	4,408,684.78
2028 Totals	0.00	432,675.16	243,094.94	189,580.22	
8 08/31/2029		432,675.16	232,435.66	200,239.50	4,208,445.28
2029 Totals	0.00	432,675.16	232,435.66	200,239.50	
9 08/31/2030		432,675.16	221,878.59	210,796.57	3,997,648.71
2030 Totals	0.00	432,675.16	221,878.59	210,796.57	
10 08/31/2031		432,675.16	210,764.92	221,910.24	3,775,738.47
2031 Totals	0.00	432,675.16	210,764.92	221,910.24	
11 08/31/2032		432,675.16	199,610.71	233,064.45	3,542,674.02
2032 Totals	0.00	432,675.16	199,610.71	233,064.45	
12 08/31/2033		432,675.16	186,777.65	245,897.51	3,296,776.51
2033 Totals	0.00	432,675.16	186,777.65	245,897.51	
13 08/31/2034		432,675.16	173,813.38	258,861.78	3,037,914.73
2034 Totals	0.00	432,675.16	173,813.38	258,861.78	
14 08/31/2035		432,675.16	160,165.62	272,509.54	2,765,405.19
2035 Totals	0.00	432,675.16	160,165.62	272,509.54	
15 08/31/2036		432,675.16	146,197.75	286,477.41	2,478,927.78
2036 Totals	0.00	432,675.16	146,197.75	286,477.41	

16 08/31/2037		432,675.16	130,694.58	301,980.58	2,176,947.20
2037 Totals	0.00	432,675.16	130,694.58	301,980.58	
17 08/31/2038		432,675.16	114,773.49	317,901.67	1,859,045.53
2038 Totals	0.00	432,675.16	114,773.49	317,901.67	
18 08/31/2039		432,675.16	98,013.01	334,662.15	1,524,383.38
2039 Totals	0.00	432,675.16	98,013.01	334,662.15	
19 08/31/2040		432,675.16	80,589.07	352,086.09	1,172,297.29
2040 Totals	0.00	432,675.16	80,589.07	352,086.09	
20 08/31/2041		432,675.16	61,806.12	370,869.04	801,428.25
2041 Totals	0.00	432,675.16	61,806.12	370,869.04	
21 08/31/2042		432,675.16	42,253.08	390,422.08	411,006.17
2042 Totals	0.00	432,675.16	42,253.08	390,422.08	
22 08/31/2043		432,675.16	21,668.99	411,006.17	0.00
2043 Totals	0.00	432,675.16	21,668.99	411,006.17	
Grand Totals	5,500,000.00	8,817,251.68	3,317,251.68	5,500,000.00	

Last interest amount decreased by 0.17 due to rounding.

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	Amount Financed	Total of Payments
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you have made all payments as scheduled.
5.268%	\$3,317,251.68	\$5,500,000.00	\$8,817,251.68



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nicole Stewart, Deputy Clerk

AGENDA ITEM: Pekin Public Library Annual Report 2023

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:



Jeff Brooks • Director

301 South 4th Street • Pekin, IL 61554 • phone: (309) 347-7111 • fax: (309) 347-6587 • e-mail: jbrooks@pekinpubliclibrary.org

Date: July 14, 2023
 To: Pekin City Mayor and Council Members
 RE: Annual Report of the Pekin Public Library

Please see the attached Library's Annual Report compiled using the State's reporting system. The State Library collects a great deal of statistical and financial data on its public libraries, and the compiled data is made available to all libraries after about a year. We find this information useful when researching services provided at other libraries with comparable operating budgets in communities with similar EAV and populations.

The year ending April 30th was certainly better than the previous year as far as the numbers demonstrating community use of resources go. We lifted all COVID restrictions by the end of May 2022, and we had our first Summer Reading program with all our events inside and outside since before the pandemic began.

Numbers of interest:

- Library visits were up 44%.
- Attendance at our programs went up by 227% overall. Program attendance for just youth services went up 325% for the year, and adult and family program attendance went up 83%.
- Use of our materials collection still rose by 2.25%, but the circulation of children's materials drove our numbers by being up 10.8%.
- Use of the Library computer lab increased 32%.
- Staff expenses went up 1.3%.
- Total operating expenditures went up 5.5%

Additionally, our renovation was seven years ago, and for the last three years we have been starting to incur costs to maintain it at the level needed to protect our investment. Our main repair expense in FY2023 was for HVAC, again. The Board approved a Capital Plan in FY2023 that addresses equipment and public space needs for FY2023 through FY2027, with some plans out to FY2036 in regards to the parking lot, HVAC and the roof. FY2036 marks twenty years after the renovation.

If you have any questions, please get in touch with me.

Sincerely,

Jeff Brooks, Director

Attachment: annual report 2023 (3614 : Pekin Public Library Annual Report 2023)

IPLAR**IDENTIFICATION (1.1 - 1.31)**

This section is information about the administrative entity. "Administrative Entity" is defined as the agency that is legally established under local or state law to provide public library service to the population of a local jurisdiction. The administrative entity may have a single outlet or it may have more than one outlet (an outlet is a location, whether a central library, branch or bookmobile). The majority of the information in this section is pre-filled. If information needs to be updated, enter the corrected information in the box provided on the next line of the survey.

1.1 ISL Control # [PLS 151, PLS 701]	30540
1.2 ISL Branch # [PLS 151, PLS 701]	00
1.3a FSCS ID [PLS 150, PLS 700]	IL0422
1.3b FSCS_SEQ [PLS 700]	002
1.4a Legal Name of Library [PLS 152]	Pekin Public Library
1.4b If the library's name has changed, then enter the updated answer here.	
1.5a Facility Street Address [PLS 153]	301 South Fourth Street
1.5b If the facility's street address has changed, then enter the updated answer here.	
1.6a Facility City [PLS 154]	Pekin
1.6b If the facility's city has changed, then enter the updated answer here.	
1.7a Facility Zip [PLS 155]	61554
1.7b If the facility's zip code has changed, then enter the updated answer here.	
1.8a Mailing Address [PLS 157]	301 South Fourth Street
1.8b If the facility's mailing address has changed, then enter the updated answer here.	
1.9a Mailing City [PLS 158]	Pekin
1.9b If the facility's mailing city has changed, then enter the updated answer here.	
1.10a Mailing Zip [PLS 159]	61554
1.10b If the facility's mailing zip code has changed, then enter the updated answer here.	
1.11a Library Telephone Number [PLS 162]	3093477111
1.11b If the telephone number has changed, then enter the updated answer here.	
1.12a Library FAX Number	3093476587
1.12b If the fax number has changed, then enter the updated answer here.	
1.13 Website	http://www.pekinpubliclibrary.org

Library Director's Information

Please enter the full name, title and e-mail address of the library director.

1.14 Name	Jeff Brooks
1.15 Title	Director
1.16 Library Director's E-mail	jbrooks@pekinpubliclibrary.org

Library Information

Please provide the requested information about the library type.

1.17a Type of library	City
1.17b If the library type has changed, then enter the updated answer here.	
1.18 Is the main library a combined public and school library?	No
1.19 Does your library contract with another library to RECEIVE ALL your library services?	No

Contract for Services

Please provide the full legal name(s) of the library(ies) with which your library contracts for service. If you need more than one line, a new one will appear

once text has been entered in the first box.

Number of contracting libraries:	
Legal name of library you contract with:	

Administrative Information

Libraries are required by statute [75 ILCS 5/4-10(5), 75 ILCS 16/30-65(a)(2)] to provide a statement as to any extensions of library service or any changes to the limits or boundaries of library service areas. Most of the information in this section will be pre-filled. If the information is incorrect, please enter the updated information in the box provided on the next line of the survey. If your library has had a population change, you must submit official verification to the Illinois State Library.

1.21a County in which the administrative entity is located [PLSC 161]	Tazewell
1.21b If the administrative entity's county has changed, then enter the updated answer here.	
1.22a Did the administrative entity's legal service area boundaries change during the past year? [PLS 205]	No
1.23a Population residing in tax base (Use the latest official federal census figure) [PLS 208]	31,731
1.23b If the population residing in the tax base has had a LEGAL change, then enter the updated answer here.	
1.23c Documentation of legal population change	
1.25a This library is currently a member of what Illinois library system?	RAILS
1.25b If the library's system has changed, then enter the updated answer here.	

Federal Public Library Criteria

According to the Institute of Museum and Library Services' Public Library Survey, a public library is an entity that is established under state enabling laws or regulations to serve a community, district, or region, and that provides at least the following:

1. An organized collection of printed or other library materials, or a combination thereof;
2. Paid staff;
3. An established schedule in which services of the staff are available to the public;
4. The facilities necessary to support such a collection, staff, and schedule; and
5. Is supported in whole or in part with public funds.

1.26 Does this library have an organized collection of printed or other library materials, or a combination thereof?	Yes
1.27 Does this library have paid staff?	Yes
1.28 Does this library have an established schedule in which services of the staff are available to the public?	Yes
1.29 Does the library have the facilities necessary to support such a collection, staff, and schedule?	Yes
1.30 Is this library supported in whole or in part with public funds?	Yes
1.31 Does this public library meet ALL the criteria of the FSCS public library definition? [PLS 203]	Yes

SERVICE OUTLETS (2.1 - 2.16)

This section gathers information about the service outlets (centrals, branches, bookmobiles) of your library. Locations can only be added to this survey by State Library staff. If you have a branch or bookmobile and do not see its name listed in question 2.3a, please contact Pat Burg (217-785-1168, pburg@ilsos.gov) so that it can be added.

2.1a Total number of bookmobiles [PLS 211 & PLS 712]	0
2.1b Total number of branch libraries [PLS 210]	0
2.2a Are any of the branch libraries a combined public and school library?	No

Service Outlet Name

Location	2.3a Branch or Bookmobile Legal Name [PLS 702]	2.3b If the outlet's legal name has changed, then enter the updated answer here.	2.3c Was this an official name change?
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PEKIN P.L.	PEKIN PUBLIC LIBRARY		
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ISL Control Number

Location	2.4 ISL Control # [PLS 701]	2.5 ISL Branch # [PLS 701]
PEKIN P.L.	30540	3054000

Street Address

Location	2.6a Street Address [PLS 703]	2.6b If the outlet's street address has changed, then enter the updated answer here.	2.6c Was this a physical location change?
PEKIN P.L.	301 SOUTH FOURTH STREET		

Address

Location	2.7a City [PLS 704]	2.7b If the outlet's city has changed, then enter the updated answer here.	2.8a Zip Code [PLS 705]	2.8b If the outlet's zip code has changed, then enter the updated answer here.
PEKIN P.L.	PEKIN		61554	

County & Phone

Location	2.9a County [PLS 707]	2.9b If the outlet's county has changed, then enter the updated answer here.	2.10a Telephone [PLS 708]	2.10b If the outlet's phone number has changed, then enter the updated answer here.
PEKIN P.L.	Tazewell		3093477111	

Square Feet

Location	2.11a Square Footage of Outlet [PLS 711]	2.11b If the facility's square footage has changed, then enter the updated answer here.	2.11c Indicate the reason for the change/variance in square footage for this annual report as compared to the previous annual report.
PEKIN P.L.	37,455		

IDs

Hours and Attendance

Location	2.12 Total public service hours PER YEAR for this service outlet [PLS 713]	2.13 Total number of weeks, during the fiscal year, this service outlet was open for service to the public [PLS 714]	2.14 Total annual attendance/visits in the outlet	2.15 Number of Weeks an Outlet Closed Due to COVID-19	2.16 Number of Weeks an Outlet Had Limited Occupancy Due to COVID-19
PEKIN P.L.	3,172	52	94,813	0	0

ANNUAL REPORT DATA (3.1 - 3.7)

Please enter the time period covered by this annual report and the name and contact information for the person preparing the report. The report period should cover the time from the end of the previous IPLAR through the end of your most current fiscal year. If your library switched to a new fiscal year during the latest period, this may mean that your report needs to cover more or less than a twelve (12) month period.

3.1 Fiscal Year Start Date (mm/dd/year) [PLS 206]	05/01/2022
3.2 Fiscal Year End Date (mm/dd/year) [PLS 207]	04/30/2023
3.3 Number of months in this fiscal year	12
3.4 Name of person preparing this annual report	Jeff Brooks
3.5 Telephone Number of Person Preparing Report	309-347-7111
3.6 FAX Number	309-347-6587
3.7 E-Mail Address	jbrooks@pekinpubliclibrary.org

REFERENDA (4.1 - 4.7)

Please enter information regarding any referenda the library was involved in during the fiscal year report period. A referendum requires a question be submitted to the voters at an election held under the general election law. Examples are: bond issue, district establishment, tax increase.

4.1a Was your library involved in a referendum during the fiscal year reporting period? No

Referendum 1

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 2

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 3

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 4

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

Referendum 5

4.2 Referendum Type	4.3 If Other, what was the referendum type?	4.4 Referendum Date (mm/dd/year)	4.5 Passed or Failed?	4.6 Effective Date (mm/dd/year)	4.7 Referendum ballot language documentation

CURRENT LIBRARY BOARD (5.1 - 5.13)

Please report the number of board seats and the number of vacancies. Be sure to provide current board member information; including name, position, telephone number, e-mail address, home address, and term expiration date. If there are vacancies, please explain.

All personal identifying information is FOIA exempt and will NOT be released to the public. The only information that the Illinois State Library will release upon request is the board member name, trustee position and term expiration date.

Report the most current information available.

5.1 Total number of board seats	9
5.2 Total number of vacant board seats	0
5.2b Please explain	
5.3 This public library board of trustees attests that the current board is legally established, organized, and the terms of office for library trustees are all unexpired.	Yes

First Member

5.5 Name	Tim Williams
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	6/2025
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	504 South 8th Street
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Second member

5.5 Name	Sue Crowell
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	6/2024
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	332 Park Ave
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Third member

5.5 Name	Carrie Allen
5.6 Trustee Position	President
5.7 Present Term Ends (mm/year)	6/2023
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	914 S Ninth Street
5.11 City	Pekin
5.12 State	IL

5.13 Zip Code	61554
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Fourth member

5.5 Name	Leslie Leitner
5.6 Trustee Position	Secretary
5.7 Present Term Ends (mm/year)	6/2023
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	3 Vetter Ct
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Fifth member

5.5 Name	Randy Turner
5.6 Trustee Position	Vice-President
5.7 Present Term Ends (mm/year)	6/2024
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	1607 North 8th Street
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Sixth member

5.5 Name	Gary Gillis
5.6 Trustee Position	Treasurer
5.7 Present Term Ends (mm/year)	6/2025
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	2127 Highwood Drive
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Seventh member

5.5 Name	Mary Ann Ladendorf
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	6/2023
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	2209 Broadway Rd
5.11 City	Pekin
5.12 State	IL

5.13 Zip Code	61554
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Eighth member

5.5 Name	Maureen Naughtin
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	6/2025
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	1924 Highwood Ave
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

Ninth member

5.5 Name	Mary Jane Sours
5.6 Trustee Position	Other
5.7 Present Term Ends (mm/year)	6/2024
5.8 Telephone Number	-1
5.9 E-mail Address	-1No E-Mail
5.10 Home Address	1107 Park Ave
5.11 City	Pekin
5.12 State	IL
5.13 Zip Code	61554

FACILITY/FACILITIES (6.1-6.3b)

Please provide the requested information about the library's facilities.

6.1 Does the library address the environmental needs of patrons on the autism spectrum?	No
6.2 Total Number of Meeting Rooms	3
6.2b Total number of times meeting room(s) used by the public during the fiscal year	92
6.3 Total Number of Study Rooms	3
6.3b Total number of times study room(s) used by the public during the fiscal year	2,021

Capital Needs Assessment

Public Act 96-0037, the Public Library Construction Act, requires the Illinois Secretary of State to file a comprehensive assessment report of the capital needs of all Illinois public libraries to the General Assembly every two years. In an effort to compile this data, please fill in the requested information below. If you have any questions about this section, please contact Mark Shaffer (217-524-4901 or mshaffer@ilsos.gov) at the Illinois State Library.

Age of Facility

Please indicate the number of buildings in each category below.

	5 years or less	6-10 years	11-25 years	26-50 years	51-100 years	100+ years
Number of Facilities				1		

Type of Work Needed

Please provide estimates of the costs for the type of work needed. If you do not have branch locations, the "Other Facilities" columns should be pre-

populated with zeros. If not, please enter zeros to complete the section.

	Headquarters - Number of Buildings	Headquarters - Estimate \$	Other Facilities - Number of Buildings	Other Facilities - Estimate \$
General repair/remodeling	1	\$95,000		
Structural repairs (walls, foundations, etc.)				
Roof repair/replacement	1	\$310,000		
Heating/ventilation/air conditioning				
Electrical systems other than alarms				
Plumbing systems				
Egress systems (doors, stairs, etc.)				
Fire protection (detectors, alarms, etc.)				
Asbestos abatement				
Security measures				
Energy conservation				
Repair of sidewalks, curbing, parking areas				
Accessibility measures				
Technology upgrading	1	\$31,000		
New building construction (construction of a new facility)				
Building additions (adding square feet to existing facility)				

Type of Work in Progress

Please provide estimates of the costs for the type of work currently in progress. If you do not have branch locations, the "Other Facilities" columns should be pre-populated with zeros. If not, please enter zeros to complete the section.

	Headquarters - Number of Buildings	Headquarters - Estimate \$	Other Facilities - Number of Buildings	Other Facilities - Estimate \$
General repair/remodeling	1	\$25,000		
Structural repairs (walls, foundations, etc.)				
Roof repair/replacement				
Heating/ventilation/air conditioning				
Electrical systems other than alarms				
Plumbing systems				
Egress systems (doors, stairs, etc.)				
Fire protection (detectors, alarms, etc.)				
Asbestos abatement				
Security measures				
Energy conservation				
Repair of sidewalks, curbing, parking areas				
Accessibility measures				
Technology upgrading				
New building construction (construction of a new facility)				
Building additions (adding square feet to existing facility)				

ASSETS AND LIABILITIES (7.1 - 7.13)

The below sections request information regarding property, fiscal accumulations and outstanding liabilities. These sections are required by statute [75 ILCS 5/4-10, 75 ILCS 16/30-65] to be included in the annual report. Please provide the requested information in each section.

Property

Libraries are required by statute [75 ILCS 5/4-10(4), 75 ILCS 16/30-65(a)(3)] to provide a statement as to property acquired through legacy, purchase,

gift or otherwise. Please provide this information in the section below.

7.1 What is the estimated current fair market value for the library's real estate (land and buildings including garages, sheds, etc.)?	\$9,325,241
7.2 During the last fiscal year, did the library acquire any real and/or personal property?	No

IF YES, how much of the property was acquired through the following options? (Enter dollar amount for each option 7.3-7.6 that applies)

7.3 Purchase	
7.4 Legacy	
7.5 Gift	
7.6 Other	
7.7 Provide a general description of the property acquired.	

Fiscal Accumulations

Libraries are required by statute [75 ILCS 5/4-10(7), 75 ILCS 16/30-65(a)(4)] to provide a statement as to the amount of any fiscal accumulations and the reasons for the accumulations. Please provide this information in the section below.

7.8 Does your library have fiscal accumulations (reserve funds, outstanding fund balances, etc.)?	Yes
7.9 IF YES, then provide a statement that details the dollar amount(s) and the reason(s) for the fiscal accumulations.	\$94,082 in Endowments (donated for large projects/purchases) 69,324 in Capital Reserves (for maintenance/replacement of equipment)

Liabilities

Libraries are required by statute [75 ILCS 5/4-10(8), 75 ILCS 16/30-65(a)(5)] to provide a statement as to any outstanding liabilities, including for bonds still outstanding. Please provide this information in the section below.

7.10 Does your library have any outstanding liabilities including bonds, judgments, settlements, etc.?	Yes
7.11 IF YES, what is the total amount of the outstanding liabilities?	\$3,340,000
7.12 IF YES, then prepare a statement that identifies each outstanding liability and its specific dollar amount.	\$3,340,000 bonds for 2015-2016 building renovation

OPERATING RECEIPTS BY SOURCE (8.1 - 8.21)

Libraries are required by statute [75 ILCS 5/4-10(1)(9), 75 ILCS 16/30-65(a)(6)] to provide an itemized statement of operating receipts. "Operating receipts" are the monies received and utilized during the library's fiscal year to support the provision of ongoing, day-to-day library services. Only include funds received during the report period. If the library was awarded a grant, but only received part of the funds during the report period, report only the portion of the grant received, not the whole amount of the grant.

Exclude revenue for major capital expenditures, contributions to endowments, revenue passed through to another agency, funds unspent in previous fiscal years (e.g. carryover), and tax anticipation warrants.

NOTE: Round answers to the nearest whole dollar.

Local Government

This includes all local government funds designated by the community, district, or region and available for expenditure by the public library. For example, include receipts from: local property taxes (library taxes), impact fees (IL Highway Code), the Mobile Home Local Services Tax Act. Do not include the value of any contributed or in-kind services or the value of any gifts and donations, library fines, fees, or grants. Do not include state, federal, and other funds passed through local government for library use. Report these funds with state government revenue or federal government revenue, as appropriate.

8.1 Local government [PLS 300] (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales which must be reported in 12.1a only)	\$1,226,632
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8.1a Is this library's annual tax levy/fiscal appropriation subject to tax caps [the Property Tax Extension Limitation Law, 35 ILCS 200/18-185, et seq.]?	No
8.1b Local government funds for the ensuing or upcoming/current fiscal year (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales.)	\$1,216,891

State Government

These are all funds distributed to public libraries by state government for expenditure by the public libraries, except for federal money distributed by the state. This includes funds from such sources as penal fines, license fees, and mineral rights.

Note: If operating revenue from consolidated taxes is the result of state legislation, the revenue should be reported under state revenue (even though the revenue may be from multiple sources).

If you are not sure if funds you received through the State of Illinois are federal or state funds, please contact Pat Burg (217-785-1168, pburg@ilsos.gov).

8.2 Per capita grant	\$46,803
8.3 Equalization aid grant	\$0
8.4 Personal property replacement tax	\$355,696
8.5 Other State Government funds received	\$1,469
8.6 If Other, please specify	1469
8.7 Total State Government Funds (8.2 + 8.3 + 8.4 + 8.5) [PLS 301]	\$403,968

Federal Government

This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State of Illinois (e.g., LSTA grants paid directly to your library).

If you are unsure if the funds you received through the State of Illinois were federal or state funds, please contact Pat Burg (217-785-1168, pburg@ilsos.gov).

8.8 LSTA funds received	\$0
8.9 E-Rate funds received ¹	\$1,890
8.10 Other federal funds received	\$0
8.11 If Other, please specify	-1 Not Applicable
8.12 Total Federal Government Funds (8.8 + 8.9 + 8.10) [PLS 302] ²	\$1,890

Other Income

This is all operating revenue other than that reported under local, state, and federal funds. Include, for example, monetary gifts and donations received in the current year, interest, library fines, fees for library services, or grants. Do not include the value of any contributed or in-kind services or the value of any non-monetary gifts and donations.

8.13 Monetary Gifts and Donations	\$24,582
8.14 Other receipts intended to be used for operating expenditures	\$76,194
8.15 TOTAL all other receipts (8.13 + 8.14) [PLS 303]	\$100,776
8.16 Other non-capital receipts placed in reserve funds	\$0

Total Operating Receipts

8.17 TOTAL receipts (8.1 + 8.7 + 8.12 + 8.15) [PLS 304]	\$1,733,266
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Safeguarding of Library Funds

This section requests information to verify that libraries meet the statutory required minimum level of insurance for library funds [75 ILCS 5/4-9 and 75 ILCS 16/30-45(e)]. According to these statutes, "the library shall provide the Illinois State Library a copy of the library's certificate of insurance at the time the library's annual report is filed."

For municipalities of less than 500,000 population, 75 ILCS 5/4-9 requires that the bond be "...not less than 50% of the total funds received by the library in the last fiscal year...", or the insurance policy or other insurance instrument's coverage "...shall be in an amount at least equal to 50% of the average amount of the library's operating fund from the prior 3 fiscal years."

For public library districts, 75 ILCS 16/30-45(e) requires that the bond be "...based upon a minimum of 50% of the total funds received by the district in the last previous fiscal year...", or the insurance policy or other insurance instrument's coverage "... shall be in an amount at least equal to 50% of the average amount of the district's operating fund from the prior 3 fiscal years."

8.18a The library safeguards its funds using which option?	Surety Bond
8.18b Proof of Certificate of Insurance for Library Funds	-1 Binder1.pdf
8.19 What is the coverage amount of either the surety bond OR the insurance policy/insurance instrument?	\$1,000,000
8.20 Is the amount of the surety bond, insurance policy or other insurance instrument in compliance with library law?	Yes
8.21 The designated custodian of the library's funds is:	Library Treasurer

OPERATING EXPENDITURES BY CATEGORY (9.1 - 11.2)

Libraries are required by statute [75 ILCS 5/4-10(2), 75 ILCS 16/30-65(a)(6)] to provide an itemized statement as to how operating revenues have been expended during the fiscal year report period. "Operating expenditures" are the current and recurrent costs necessary to support the provision of library services.

Include: Significant costs, especially benefits and salaries, that are paid by other taxing agencies (government agencies with the authority to levy tax) "on behalf of" the library may be included if the information is available to the reporting agency. Only such funds that are supported by expenditure documents (such as invoices, contracts, payroll records, etc.) at the point of disbursement should be included.

Exclude: Do not report the value of free items, estimated costs, and capital expenditures.

NOTE: Round answers to the nearest whole dollar.

STAFF EXPENDITURES (9.1-9.3)

This section gathers information on staff benefits and salaries. If the information is available, include benefits and salaries for staff that are paid by other taxing agencies (government agencies with the authority to levy tax) "on behalf of" the library.

NOTE: Round answers to the nearest whole dollar.

9.1 Salaries and wages for all library staff [PLS 350]	\$633,035
9.2a Fringe benefits, for all library staff, paid for from either the library's or the municipal corporate authority's appropriation [PLS 351]	\$206,279
9.3 Total Staff Expenditures (9.1 + 9.2) [PLS 352]	\$839,314

COLLECTION EXPENDITURES (10.1 - 10.4)

Include expenditures for all materials in all formats (e.g., print, microform, electronic) whether purchased, leased or licensed. Exclude charges or fees for interlibrary loans and expenditures for document delivery.

NOTE: Round answers to the nearest whole dollar.

10.1 Printed Materials (books, newspapers, etc.) [PLS 353]	\$80,384
10.2 Electronic Materials (e-books, databases, etc.) [PLS 354]	\$86,801
10.3a Other Materials (CDs, DVDs, video games, etc.) [PLS 355]	\$10,324
10.3b Please provide an explanation of the other types of material expenditures.	-1 Not Applicable

10.4 TOTAL Collection Expenditures (10.1 + 10.2 + 10.3) [PLS 356]	\$177,509
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OTHER OPERATING EXPENDITURES (11.1 - 11.2)

This includes all expenditures other than those reported for Staff Expenditures and Collection Expenditures. Exclude purchases of major fixed assets, which should be reported in capital expenditures (12.7).

NOTE: Round answers to the nearest whole dollar.

11.1 All other operating expenditures not included above (supplies, utilities, legal fees, etc.) [PLS 357]	\$341,000
11.2 TOTAL operating expenditures (9.3 + 10.4 + 11.1) [PLS 358]	\$1,357,823

CAPITAL REVENUE AND EXPENDITURES (12.1 - 12.7)

This section gathers information on capital revenue and expenditures. Provide information for funds received and spent during the fiscal year report period only. If the library was awarded a grant, but only received part of the funds during the report period, report only the amount of the funds received, not the entire grant award.

Capital Revenue

Include funds received during the fiscal year report period for: site acquisitions; new building(s); additions to or renovations of existing buildings; furnishings, equipment, and initial collections for new buildings, building additions, or building renovations; computer hardware and software used to support library operations, to link to networks, or to run information products; new vehicles; or other one-time major projects.

Exclude revenue for: replacement and/or repair of existing furnishings and equipment, regular purchase of library materials, investments for capital appreciation, income passed through to another agency (e.g., fines), and funds unspent in previous fiscal year (e.g., carryover).

NOTE: Round answers to the nearest whole dollar.

12.1a Local Government: Capital Income from Bond Sales	\$0
12.1b Local Government: Other	\$0
12.1c Total Local Government (12.1a + 12.1b) [PLS 400]	\$0
12.2 State Government [PLS 401]	\$0
12.3 Federal Government [PLS 402]	\$0
12.4 Other Capital Revenue [PLS 403]	\$0
12.5 If Other, please specify	-1 Not Applicable
12.6 Total Capital Revenue (12.1c + 12.2 + 12.3 + 12.4) [PLS 404]	\$0

Capital Expenditures

Include funds expended during the fiscal year report period for: site acquisitions; new building(s); additions to or renovations of existing buildings; furnishings, equipment, and initial collections for new buildings, building additions, or building renovations; computer hardware and software used to support library operations, to link to networks, or to run information products; new vehicles; or other one-time major projects.

Exclude expenditures for: replacement and/or repair of existing furnishings and equipment, regular purchase of library materials, investments for capital appreciation, income passed through to another agency (e.g., fines), and funds unspent in previous fiscal year (e.g., carryover).

NOTE: Round answers to the nearest whole dollar.

12.7 Total Capital Expenditures [PLSC 405]	\$61,924
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PERSONNEL (13.1 - 13.46)

Include all positions funded in the library's budget whether those positions are filled or not. Report position figures as of the last day of the fiscal year. Include only paid employees. Do NOT include volunteers.

Report personnel in the appropriate categories based on the type of library work being performed rather than on an employee's educational qualifications.

The FTE (full-time equivalent/employee) calculator utilizes the IMLS/PLSC national standard for a full-time work week as 40 hours per week. Illinois libraries should report each staff member's hours per week based on the number of hours worked. If your library considers 35-39+ hours per week as a full-time work week, then report using those figures. DO NOT inflate the hours your library considers as a full-time work week in order to force the resulting calculation to equal 1 FTE. For national comparison purposes, your library must report the total hours per week based on your local standard. For example, for an Illinois library that considers 37.5 hours per week as a full-time work week, the FTE calculation reported nationally will be .9375 or .94 rather than 1.00.

Group A

This category includes all LIBRARIANS with MASTER'S DEGREES from an American Library Association (ALA) ACCREDITED program of Library and Information Studies. Another row will automatically appear once data is entered in the current row.

Summary	3	3	\$94.54	120.00
	13.1 Position Title	13.2 Primary Work Area	13.3 Hourly Rate	13.4 Total Hours/Week
	Director	Library Director	\$43.80	40.00
	Head of Material Services	Collection Development Acquisitions	\$28.53	40.00
	Youth Services Librarian	Children's Services	\$22.21	40.00

Group A Total

13.5 Total Group A: FTE ALA-MLS (13.4 / 40) [PLS 250]	3.00
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Group A hidden group hours

Group B

This category includes other librarians. Include employees with the TITLE of LIBRARIAN who either have other types of library education (non-American Library Association (ALA) accredited library degrees; undergraduate library science majors or minors) OR do paid work that usually requires professional training and skill in the theoretical or scientific aspects of library work, or both, as distinct from its mechanical or clerical aspects. Another row will automatically appear once data is entered in the current row.

Summary	2	2	2	\$45.00	74.00
	13.6 Position Title	13.7 Primary Work Area	13.8 Education Level	13.9 Hourly Rate	13.10 Total Hours/Week
	Head of Information Services	Circulation	Bachelor's Degree: No library science	\$27.20	40.00
	Outreach Coordinator	Other Type of Librarian	Bachelor's Degree: No library science	\$17.80	34.00

Group B Total

13.11 Total Group B: FTE Other Librarians (13.10/40)	1.85
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13.12 Total FTE Librarians (13.5 + 13.11) [PLS 251]

4.85

Group C

This category includes full-time and part-time professional staff without the title of librarian and administrative support specialists (personnel director, business manager, public relations, other non-library specialists), information technology professionals (IT director, webmaster) and other technical and clerical employees.

13.13 Total hours worked in a typical week by all Group C employees

371.00

13.14 Minimum hourly rate actually paid

\$14.00

13.15 Maximum hourly rate actually paid

\$23.48

13.16 Total FTE Group C employees (13.13 / 40)

9.28

Group D

This category includes full-time and part-time pages or shelvers.

13.17 Total hours worked in a typical week by all Group D employees

31.00

13.18 Minimum hourly rate actually paid

\$13.00

13.19 Maximum hourly rate actually paid

\$14.00

13.20 Total FTE Group D employees (13.17 / 40)

0.78

Group E

This category includes full-time and part-time building maintenance, security or plant operation employees.

13.21 Total hours worked in a typical week by all Group E employees

38.00

13.22 Minimum hourly rate actually paid

\$22.06

13.23 Maximum hourly rate actually paid

\$22.06

13.24 Total FTE Group E employees (13.21 / 40)

0.95

13.25 Total FTE Other Paid Employees from Groups C, D, and E (13.16 + 13.20 + 13.24) [PLS 252]

11.00

13.26 Total FTE Paid Employees (13.12 + 13.25) [PLS 253]

15.85

Librarian Vacancies

Include only those budgeted librarian positions vacant on the last day of this fiscal year for which there was an active search while the position remained vacant. Another row will automatically appear once data is entered in the current row.

Summary							
	13.27 Position Title	13.28 Primary Work Area	13.29 Education Level	13.30 Total Hours/Week	13.31 Number of Weeks Vacant during report period.	13.32 Annual Salary Range Minimum	13.33 Annual Salary Range Maximum

Newly Created Librarian Positions

Include any newly created librarian positions which were created during the fiscal year reporting period. Another row will automatically appear once data is entered in the current row.

Summary						
	13.34 Position Title	13.35 Primary Work Area	13.36 Education Level	13.37 Total Hours/Week	13.38 Current Status: Filled or Unfilled	13.39 Date Filled (mm/year, if applicable)

Eliminated Librarian Positions

An eliminated librarian position is one that was budgeted for during the previous fiscal year period but was not in the budget for the current report period. Another row will automatically appear once data is entered in the current row.

Summary							
	13.40 Position Title	13.41 Primary Work Area	13.42 Education Level	13.43 Total Hours/Week	13.44 Date Eliminated (mm/year)	13.45 Last Annual Salary Paid	13.46 Reason Eliminated

LIBRARY VISITS (14.1 - 14.1a)

This section collects information on the number of library visits. This is prefilled, based on the answer from Section 2.14.

14.1 Total annual visits/attendance in the library [PLS 501]	94,813
14.1a Library Visits Reporting Method [PLS 501a]	Annual Count

PROGRAMS, ACTIVITIES & ATTENDANCE (15.1 - 15.39a)

Synchronous Programs:

A program is any planned event which introduces the group attending to any of the broad range of library services or activities or which directly provides information to participants. Programs may cover use of the library, library services, or library tours. Programs may also provide cultural, recreational, or educational information, often designed to meet a specific social need. Examples of these types of programs include film showings; lectures; story hours; literacy, English as a second language, citizenship classes; and book discussions.

Count all programs, whether held on- or off-site, or held virtually as a group that are sponsored or co-sponsored by the library. Exclude programs sponsored by other groups that use library facilities. If programs are offered as a series, count each program in the series. For example, a film series offered once a week for eight weeks should be counted as eight programs.

Exclude library activities delivered on a one-to-one basis, rather than to a group, such as one-to-one literacy tutoring, services to homebound, resume writing assistance, homework assistance, and mentoring activities.

Note: For more information, please refer to the Counting Opinions login screen for links to: "Guidance for Programs: Live Virtual and Recorded", "How to Count Programs and Activities", and "Virtual Programming Guidelines".

Self-Directed Activities:

A self-directed activity is any planned event for which the patron can participate on their own (instead of at a designated time with a group). Registration is not required. A staff member may monitor the activity, but may or may not directly interact with the participants. Examples of these types of events include drop-in craft sessions, take and make kits, library scavenger hunts (when not done as part of a group), etc.

Count all self-directed activities, whether held on- or off-site, that are sponsored or co-sponsored by the library. Exclude activities sponsored by other groups that use library facilities. If activities are offered as a series, count each activity in the series.

Note: For more information, please refer to the Counting Opinions login screen for links to: "Guidance for Programs: Live Virtual and Recorded", "How to Count Programs and Activities", and "Virtual Programming Guidelines".

	15.1 Synchronous Programs (All Group Programs by Age)	15.2 Attendance	15.3 Self Directed Activities	15.4 Self Directed Activity Participants
Children (0-5)	² 14	² 888	³ 2	⁴ 141
Children (6-11)	⁵ 380	⁶ 10,393	⁷ 25	⁸ 1,159
Young Adults (12-18)	¹ 3	⁹ 3	⁹	¹⁵ 4
Adults (19 and older)	⁹ 252	¹⁰ 3,062	¹¹ 7	¹² 208
General Interest	⁴	⁸ 86	⁷	¹⁹ 3
Total	⁸ 63	¹³ 17,322	⁵⁰	^{1,855}

Onsite, Offsite and Virtual (All Group Programs by Type)

	15.29 Program Sessions	15.30 Program Attendance
Synchronous In-Person Onsite Program Sessions	505	9,919
Synchronous In-Person Offsite Program Sessions	358	7,403
Synchronous Virtual Program Sessions	0	0
Total	863	17,322

Asynchronous Virtual Presentations (Subset of Self-Directed Activities)

15.37 Total Number of Asynchronous (Virtual) Program Presentations [PLS 620]	0
15.38 Total Views of Asynchronous (Virtual) Program Presentations [PLS 630]	0

Special Programming

15.39a Did the library provide any special programming for patrons on the autism spectrum?	No
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REGISTERED USERS (16.1 - 16.4)

This section collects information about the number of resident and non-resident library users. A registered user is a library user who has applied for and received an identification number or card from the public library that has established conditions under which the user may borrow library materials and gain access to other library resources.

Note: Files should have been purged within the past three (3) years.

16.1 Total Number of Unexpired Resident Cards	9,137
16.2a Total Number of Unexpired Non-resident Cards	297
16.2a (1) Of the total in 16.2a, how many Cards for Kids Act cards were issued? ¹⁴	0
16.2a (2) Of the total in 16.2a, how many Disabled Veterans cards were issued? ¹⁵	0
16.2b What was the total amount of the fees collected from the sale of non-resident cards during the past fiscal year?	\$6,064.00
16.3 Total Number of Registered Users (16.1 + 16.2a) [PLS 503]	9,434
16.4 Is your library's registered user/patron file purged a minimum of one time every three years?	Yes
16.5 Current Overdue Fine Policy [PLS 504] ¹⁶	Yes

RESOURCES OWNED (17.1 - 17.9)

Libraries are required by statute [75 ILCS 5/4-10(3), 75 ILCS 16/30-65(a)(6)] to provide a statement as to the number and character of items in the library's collection available for use as of the last day of the fiscal year report period.

This section of the survey collects data on selected types of materials. It does not cover all materials (i.e., microforms, loose sheet music, maps, and pictures) for which expenditures are reported under Print Materials Expenditures, Electronic Materials Expenditures, and Other Material Expenditures. Under this category report only items the library has acquired as part of the collection and cataloged, whether purchased, lease, licensed, or donated as gifts that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required. Do not include items freely available without monetary exchange. Do not include items that are permanently retained by the patron; count only items that have a set circulation period where it is available for their use. Count electronic materials at the administrative entity level; do not duplicate numbers at each branch.

For guidance in counting electronic materials, please reference the following guide: [Counting Electronic Materials for the IPLAR](#)

17.1 Print Materials [PLS 450]	104,356
17.2 Current Print Serial Subscriptions	94

17.3 Total Print Materials (17.1+17.2)	104,450
17.4 E-books Held at end of the fiscal year [PLS 451]	79,979
17.5a Audio Recordings: Physical Units Held at end of the fiscal year [PLS 452]	7,857
17.5b Audio Recordings: Downloadable Units Held at end of the fiscal year [PLS 453]	28,393
17.6a DVDs/Videos: Physical Units Held at end of the fiscal year [PLS 454]	8,288
17.6b DVDs/Videos: Downloadable Units Held at end of the fiscal year [PLS 455]	31,146
17.6c Other Circulating Physical Items [PLS 462]	85
17.6d Total Physical Items in Collection [PLS 461]	120,586

Electronic Collections

Report the number of electronic collections. An electronic collection is a collection of electronically stored data or unit records (facts, bibliographic data, abstracts, texts, photographs, music, video, etc.) with a common user interface and software for the retrieval and use of the data. An electronic collection may be organized, curated and electronically shared by the library, or rights may be provided by a third party vendor. An electronic collection may be funded by the library, or provided through cooperative agreement with other libraries, or through the State Library. Do not include electronic collections that are provided by third parties and freely linked to on the web.

Electronic Collections do not have a circulation period, and may be retained by the patron. Remote access to the collection may or may not require authentication. Unit records may or may not be included in the library's catalog; the library may or may not select individual titles. Include electronic collections that are available online or are locally hosted in the library.

Note: The data or records are usually collected with a particular intent and relate to a defined topic.

Report the number of electronic collections acquired through curation, payment or formal agreement, by source of access.

17.7 Local/Other Cooperative agreements [PLS 456]	5
17.8 State (state government or state library) [PLS 457]	16
17.9 Total Electronic Collections (17.7 + 17.8) [PLS 458]	21

USE OF RESOURCES (18.1 - 18.17)

Libraries are required by statute [75 ILCS 5/4-10(3), 75 ILCS 16/30-65(a)(6)] to provide a statement as to the number and character of items circulated by the library. Report for the library's entire fiscal year.

For guidance in counting electronic item usage, please reference the following guide: [Counting Electronic Item Usage for the IPLAR](#)

18.1 Number of adult materials loaned	105,438
18.2 Number of young adult materials loaned	7,875
18.3 Number of children's materials loaned [PLS 551]	73,070
18.4 Total number of materials loaned (18.1 + 18.2 + 18.3)	186,383

Report circulation, including renewals, by the material types below.

For guidance in counting electronic content circulation and usage, please reference the following guide: [Reporting Electronic Item Usage for the IPLAR](#)

18.5 Books- Physical	123,998
18.6 Videos/DVDs- Physical	28,357
18.7 Audios (include music)- Physical	6,315
18.8 Magazines/Periodicals- Physical	2,857
18.9 Other Items- Physical [PLS 561]	204
18.10 Physical Item Circulation (18.5-18.9) [PLS 553]	161,731
18.11 Use of Electronic Materials [PLS 552]	24,652
18.12 Total Circulation of Materials (18.10+18.11) [PLS 550]	186,383
18.13 Successful Retrieval of Electronic Information [PLS 554]	52,699
18.14 Electronic Content Use (18.11+18.13) [PLS 555]	77,351

18.15 Total Collection Use (18.10+18.11+18.13) [PLS 556]	239,082
18.16 Interlibrary Loans Provided TO other libraries [PLS 575]	13,687
18.17 Interlibrary Loans Received FROM other libraries [PLS 576]	11,574

PATRON SERVICES (19.1-19.2)

This section gathers information on services the library provides to its patrons. Please fill in the information requested.

Reference Transactions

Reference Transactions are information consultations in which library staff recommend, interpret, evaluate, and/or use information resources to help others to meet particular information needs.

A reference transaction includes information and referral service as well as unscheduled individual instruction and assistance in using information sources (including web sites and computer-assisted instruction). Count Readers Advisory questions as reference transactions.

NOTE: It is essential that libraries do not include directional transactions in the report of reference transactions. Directional transactions include giving instruction for locating staff, library users, or physical features within the library. Examples of directional transactions include, "Where is the reference librarian? Where is Susan Smith? Where is the rest room? Where are the 600s? Can you help me make a photocopy?"

If an annual count is not available, then select a typical week and multiply by 52 to estimate the annual count.

19.1 Total Annual Reference Transactions [PLS 502]	11,823
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19.1a Reference Transactions Reporting Method [PLS 502a]

Annual Estimate Based on Typical Week(s)

One-on-One Tutorials

One-on-one tutorials are when a staff member spends a considerable amount of time tutoring or teaching a patron on a specific subject. Note that these are different from programs, which are put on for a group, and reference transactions, which are limited to information consultations (see definition above).

19.2 Total Annual One-on-One Tutorials

2,026

AUTOMATION (20.1 - 20.5)

This section is collecting information about automation technology in your library. Please provide the requested information below.

20.1 Total number of ALL computers in the library

60

20.2 Total number of PUBLIC USE (Internet and non-Internet accessible) computers in the library)

48

20.3 Is your library's catalog automated?

Yes

20.4 Is your library's catalog accessible via the web?

Yes

20.5 Does your library have a telecommunications messaging device for the hearing impaired?

No

INTERNET (21.1 - 21.9)

This section collects information about internet services in the library facility. Please provide the requested information below.

21.1 Does your library have Internet access?

Yes

21.2a What is the maximum speed of your library's Internet connection? (Select one)

45 Mbps or more

21.2b If Other, please specify

21.3 What is the monthly cost of the library's internet access?

21.4 Number of Internet Computers Available for Public Use [PLS 650]

30

21.5 Number of Uses (Sessions) of Public Internet Computers Per Year [PLS 651]

17,262

21.5a Reporting Method for Number of Uses of Public Internet Computers Per Year [PLS 651a]

Annual Count

21.6 Wireless Sessions Per Year [PLS 652] ¹⁷

0

21.6a Reporting Method for Wireless Sessions [PLS 652a] ¹⁸

Annual Count

21.7 Does your library utilize Internet filters on some or all of the public access computers?

Yes

21.8 Does your library provide instruction (workshops, classes) to patrons on the use of the Internet?

Yes

21.9 Number of website visits or sessions to your library website [PLS 653]

58,440 --Select--

E-RATE (22.1 - 22.3)

E-Rate is the commonly used name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications and Internet access.

22.1 Did your library apply directly for E-rate discounts for the fiscal year?

Yes

22.2a If YES, did your library apply for Category 1, Category 2 or both?

Category 2

22.2b IF YES, what is the dollar amount that your library was awarded for the fiscal year report period?

\$1,889

STAFF DEVELOPMENT & TRAINING (23.1 - 23.5)

This section focuses on staff development and training. Please provide the requested information below.

23.1 How much money did your library spend on staff development and training this fiscal year? (Round answer to the nearest whole dollar.)

\$3,970

23.2 Does the above amount include travel expenses?

Yes

23.3 How many hours of training did employees receive this year?

212.00

23.4 Does your library provide training to enable staff to better serve their patrons on the autism spectrum?

No

23.5 Would you like to receive autism training at your library?

Yes

COMMENTS AND SUGGESTIONS (24.1-24.3)

Please use this section to provide further information about your library and/or comments or suggestions for changes to the IPLAR process. We will use the comments you supply to better represent your data to the Public Library Survey and to help improve future versions of the IPLAR.

24.1 Are there any other factors that may have affected your library's annual report data of which you would like to make us aware?	-1No Comments
24.2 Are there any unique programs or services your library provided during the report period of which you would like to make us aware?	-1No Comments
24.3 Please provide any comments, suggestions or concerns about the Illinois Public Library Annual Report (IPLAR).	-1No Comments

COVID-19 QUESTIONS

Closed Outlets Due to COVID-19	Yes
Public Services During COVID-19	Yes
Electronic Library Cards Issued During COVID-19	Yes
Reference Service During COVID-19	Yes
Outside Service During COVID-19	Yes
External WiFi Access Added During COVID-19	No
External WiFi Access Increased During COVID-19	No
Staff Re-Assigned During COVID-19	Yes

PUBLIC LIBRARY DISTRICT SECRETARY'S AUDIT (25.1-25.5) DISTRICT LIBRARIES ONLY

Public Library Districts are required by statute [75 ILCS 16/30-65(a)(1),(c)(d)] to submit the Public Library District Secretary's Audit.

NOTE: If there ARE any errors or discrepancies, please list and explain fully.

NOTE: Only DISTRICT libraries need to complete this Section, all other libraries should select "Not Applicable" for all questions in this section.

25.1 Were the secretary's records found to be complete and accurate?	Not Applicable
25.2 If NO, please list and explain any errors or discrepancies.	-1Not Applicable
25.3 First board member completing the audit	-1Not Applicable
25.4 Second board member completing the audit	-1Not Applicable
25.5 Date the Secretary's Audit was completed	-1Not Applicable

IPLAR CERTIFICATION

Please have the library director, board president and board secretary type their names in the boxes provided to certify that they agree with the following statement:

This Illinois Public Library Annual Report (IPLAR) is being filed in accordance with 75 ILCS 5/4-10 (municipal libraries) or 75 ILCS 16/30-65 (public library districts). The undersigned authorized agents for this public library: (1) accept and acknowledge that the appended IPLAR is essentially accurate and correct; (2) transmit the appended IPLAR for review and any subsequent resolution; and, (3) agree that the electronic IPLAR copy submitted to the Illinois State Library shall serve as the official file copy.

	Electronic Signature	Date
Library Director	Jeff Brooks	06/27/2023
President	Carrie Allen	06/27/2023
Secretary	Leslie Leitner	06/27/2023

IPLAR SUBMISSION REMINDERS

Follow these steps for IPLAR submission:

1. Select the "Verify" button located at the top of the screen.
2. Review the form and resolve any required fields or edit checks (they will be highlighted in red). In the case of edit checks, explain pragmatically why this

year's answer is equal to, less than, or more than the previous year's answer.

3. Select the "Submit/Lock" button at the top of the page.

NOTE: All required questions must be answered and all edit checks must contain narrative notes in order for the survey to electronically submit, otherwise you will be taken to a review screen listing the questions that require additional information. If you have trouble getting the form to submit/lock, please contact Pat Burg (217-785-1168, pburg@ilsos.gov).

- ¹, 8.9 Yes, the same as last year (0-2023-06-21)
- ², 8.12 Yes, the same as last year (0-2023-06-21)
- ³, We no longer count make and take coloring activities as part of this statistic. We don't count that at all now. (0-2023-06-21)
- ⁴, We no longer count make and take coloring activities as part of this statistic. We don't count that at all now. (0-2023-06-21)
- ⁵, [PLS 602] We got back to pre-COVID programming levels for Children programming (0-2023-06-21)
- ⁶, [PLS 612] Due to the return of class visits by schools (0-2023-06-21)
- ⁷, We no longer count make and take coloring activities as part of this statistic. We don't count that at all now. (0-2023-06-21)
- ⁸, We no longer count make and take coloring activities as part of this statistic. We don't count that at all now. (0-2023-06-21)
- ⁹, [PLS 604] We started separating adult programs from general interest (now "family" to us) this year. (0-2023-06-21)
- ¹⁰, [PLS 614] We started separating adult programs from general interest (now "family" to us) this year. (0-2023-06-21)
- ¹¹, We started separating adult programs from general interest (now "family" to us) this year. (0-2023-06-21)
- ¹², We started separating adult programs from general interest (now "family" to us) this year. (0-2023-06-21)
- ¹³, 15.14 We decided to increase Summer Reading programs to pre-COVID levels. Also, schools are visiting the library bringing classes again. (0-2023-06-21)
- ¹⁴, 16.2a (1) Our intergovernmental agreement covers all children regardless of family income. Any child enrolled in our school district is eligible for a library card. (0-2023-06-16)
- ¹⁵, 16.2a (2) Because we use a property tax-based method of charging for library cards, any disabled veteran who is exempt from paying property tax is already eligible for a Pekin library card at no charge. (0-2023-06-16)
- ¹⁶, 16.5 Adults 10 cents per day for printed materials. 50 cents for videos. Children cards have no fines. (0-2023-06-16)
- ¹⁷, 21.6 we don't count wifi stats (0-2023-06-16)
- ¹⁸, 21.6a we don't count wifi stats (0-2023-06-16)



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020

Receive and File 2020 Annual Financial Report, TIF CBD, TIF SIPCA, Library, Sewerage, and Solid Waste

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:

CITY OF PEKIN, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

111 South Capital Street
Pekin, Illinois 61554
Phone: 309.477.2300
Fax: 309.346.2095
www.ci.pekin.il.us

CITY OF PEKIN, ILLINOIS

TABLE OF CONTENTS

	PAGE
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	<u>1</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>4</u>
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	<u>18</u>
Statement of Activities	<u>20</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>22</u>
Reconciliation of Total Governmental Fund Balance to the	
Statement of Net Position - Governmental Activities	<u>24</u>
Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Funds	<u>26</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances to the Statement of Activities - Governmental Activities	<u>28</u>
Statement of Net Position - Proprietary Funds	<u>30</u>
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	<u>34</u>
Statement of Cash Flows - Proprietary Funds	<u>36</u>
Statement of Fiduciary Net Position	<u>38</u>
Statement of Changes in Fiduciary Net Position	<u>39</u>
Notes to Financial Statements	<u>40</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	<u>89</u>
Police Pension Fund	<u>90</u>
Firefighter's Pension Fund	<u>91</u>
Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund	<u>92</u>
Police Pension Fund	<u>94</u>
Firefighter's Pension Fund	<u>96</u>
Schedule of Investment Returns	
Police Pension Fund	<u>98</u>
Firefighter's Pension Fund	<u>99</u>

CITY OF PEKIN, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued**REQUIRED SUPPLEMENTARY INFORMATION - Continued**

Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	100
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	101
Motor Fuel Tax - Special Revenue Fund	102
Library - Special Revenue Fund	103
TIF #1 Central Business District - Special Revenue Fund	104

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet - General Fund - by Accounts	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
General Fund - by Accounts	110
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Corporate - General Fund Sub-Fund	111
Schedule of Revenues - Budget and Actual - General Corporate - General Fund Sub-Fund	112
Schedule of Expenditures - Budget and Actual - General Corporate - General Fund Sub-Fund	113
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Projects Fund	116
Combining Balance Sheet - Nonmajor Governmental	117
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental	118
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Tourism - Special Revenue Fund	119
HUD Metro Development - Special Revenue Fund	120
TIF #2 South Industrial Park Conversion Area - Special Revenue Fund	121
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
School Bus - Enterprise Fund	122
Solid Waste - Enterprise Fund	123
Sewerage - Enterprise Fund	124
Airport - Enterprise Fund	125
Economic Development - Enterprise Fund	126

CITY OF PEKIN, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued**OTHER SUPPLEMENTARY INFORMATION - Continued**

Statement of Net Position - Internal Service Funds	<u>128</u>
Combining Statement of Revenues, Expenses and Changes in Net Position	
Internal Service Funds	<u>130</u>
Combining Statement of Cash Flows - Internal Service Funds	<u>131</u>
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
Vehicle Maintenance - Internal Service Fund	<u>132</u>
Employee Benefits - Internal Service Fund	<u>133</u>
Combining Statement of Fiduciary Net Position - Pension Trust Funds	<u>134</u>
Combining Statement of Changes in Fiduciary Net Position - Pension Trust Funds	<u>135</u>
Consolidated Year-End Financial Report	<u>136</u>

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Bonds of 2010	<u>138</u>
General Obligation Bonds of 2014	<u>139</u>
Promissory Notes of 2013	<u>140</u>
Promissory Notes of 2015	<u>141</u>
Promissory Notes of 2017	<u>142</u>
Promissory Notes of 2020	<u>143</u>
Illinois Environmental Protection Agency Loan of 2011	<u>144</u>
Illinois Environmental Protection Agency Loan of 2012	<u>145</u>
Illinois Environmental Protection Agency Loan of 2015A	<u>146</u>
Illinois Environmental Protection Agency Loan of 2015B	<u>147</u>
Illinois Environmental Protection Agency Loan of 2015C	<u>148</u>
Schedule of Assessed Valuations, Tax Rates, Extensions, and Collections	
Last Five Tax Levy Years	<u>149</u>

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the City's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

July 13, 2023

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pekin, Illinois, as of and for the year ended April 30, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of April 30, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

City of Pekin, Illinois
July 13, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pekin, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2020

This Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the overall financial position and results of operations for the year ended April 30, 2020, for the City of Pekin. Please read it in conjunction with the transmittal letter which can be found in the introductory section of this report and the City's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The City's net position totaled \$21,446,787 on April 30, 2020, which includes \$88,021,418 net investment in capital assets, \$8,815,511 subject to external restrictions, and a deficit of \$75,390,142 in unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The City's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$9,135,752, or 97.1 percent and net position of the business-type activities decreased by \$3,741,547, or 14.7 percent.
- During the year, government-wide revenues for the primary government totaled \$52,024,544, while expenses totaled \$46,630,339, resulting in an increase to net position of \$5,394,205.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$30,870,479, an increase of \$8,873,760 in comparison with the prior year.
- The General Fund reported an increase this year of \$8,244,544, resulting in ending fund balance of \$17,554,020, an increase of 77.2 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements can be found in the financial section of this report. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the City's finances, in a matter similar to a private-sector business. The government wide financial statements which can be found in the financial section of this report.

The Statement of Net Position reports information on all of the City's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the City's property tax base and the condition of the City's infrastructure, is needed to assess the overall health of the City.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
OVERVIEW OF THE FINANCIAL STATEMENTS - Continued
Government-Wide Financial Statements - Continued

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, economic development, and culture and recreation. The business-type activities of the City include school bus, solid waste, sewerage, economic development, and airport.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-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 the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Motor Fuel Tax, Library, TIF #1 Central District, and Capital Projects Funds, which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all of the governmental funds, except for the Foreign Fire Insurance Board Fund and Storm Sewer Sub-Fund. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued**Proprietary Funds**

The City maintains two proprietary fund types: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The City uses enterprise funds to account for its School Bus, Solid Waste, Sewerage, Airport, and Economic Development functions. The proprietary fund financial statements provide separate information for the School Bus, Solid Waste, Sewerage, and Airport Funds, which are considered major funds of the City, and the Economic Development Fund, which is considered a nonmajor fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses Internal Service Funds to account for the vehicle fuel, repairs and maintenance of City vehicles, insurance premiums, and claims activities. Because these services predominantly benefit government rather than business-type functions, they have been included within governmental activities in the government-wide financial statement.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to 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, this report also presents certain required supplementary information concerning the City's I.M.R.F. and police and fire employee pension obligations, other post-employment benefit obligations and budgetary comparison schedules for the General Fund and major special revenue funds.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table represents the net position as of April 30, 2020. Net position serves over time as a useful indicator of a government's financial position. The following tables show that assets/deferred outflows exceeded liabilities/deferred inflows by \$21,446,787.

	Net Position					
	Governmental		Business-Type			
	Activities		Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current Assets	\$ 39,613,714	30,651,899	5,179,076	9,293,966	44,792,790	39,945,865
Capital Assets	70,862,298	71,519,877	59,404,100	57,296,842	130,266,398	128,816,719
Other Assets	—	401,092	1,219,783	2,840,138	1,219,783	3,241,230
Total Assets	110,476,012	102,572,868	65,802,959	69,430,946	176,278,971	172,003,814
Deferred Outflows	11,003,475	6,164,651	842,014	1,267,577	11,845,489	7,432,228
Total Assets and Deferred Outflows	121,479,487	108,737,519	66,644,973	70,698,523	188,124,460	179,436,042
Long-Term Liabilities	104,494,653	99,386,424	42,061,997	43,177,798	146,556,650	142,564,222
Other Liabilities	1,862,587	2,401,887	992,788	872,144	2,855,375	3,274,031
Total Liabilities	106,357,240	101,788,311	43,054,785	44,049,942	149,412,025	145,838,253
Deferred Inflows	15,397,041	15,802,691	1,868,607	1,204,720	17,265,648	17,007,411
Total Liabilities and Deferred Inflows	121,754,281	117,591,002	44,923,392	45,254,662	166,677,673	162,845,664
Net Position						
Net Investment in Capital Assets	65,296,717	63,977,135	22,724,701	19,705,788	88,021,418	83,682,923
Restricted	8,815,511	8,344,973	—	—	8,815,511	8,344,973
Unrestricted (Deficit)	(74,387,022)	(81,175,591)	(1,003,120)	5,738,073	(75,390,142)	(75,437,518)
Total Net Position	(274,794)	(8,853,483)	21,721,581	25,443,861	21,446,787	16,590,378

A large portion of the City's net position, \$88,021,418, reflects its net investment in capital assets (for example, land, construction in progress, buildings, infrastructure, machinery and equipment, vehicles, library books, land improvements, utility plant, and loan closing costs), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$8,815,511 of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$75,390,142, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services	\$ 2,697,558	2,239,402	15,227,166	15,362,645	17,924,724	17,602,047
Operating Grants/Contrib.	1,374,183	1,112,264	220,662	253,241	1,594,845	1,365,505
Capital Grants/Contrib.	878,244	215,844	2,529,863	615,195	3,408,107	831,039
General Revenues						
Property Tax	7,303,000	7,038,340	—	—	7,303,000	7,038,340
Intergovernmental	12,893,925	12,190,179	—	—	12,893,925	12,190,179
Other Taxes	7,729,290	7,959,691	—	—	7,729,290	7,959,691
Other General Revenues	832,829	713,559	337,824	330,029	1,170,653	1,043,588
Total Revenues	33,709,029	31,469,279	18,315,515	16,561,110	52,024,544	48,030,389
Expenses						
General Government	1,281,360	3,379,691	—	—	1,281,360	3,379,691
Public Safety	24,991,694	25,059,865	—	—	24,991,694	25,059,865
Public Works	3,307,818	3,601,160	—	—	3,307,818	3,601,160
Economic Development	1,002,339	923,793	181,213	(21,268)	1,183,552	902,525
Culture and Recreation	1,888,871	1,582,445	—	—	1,888,871	1,582,445
Interest on Long-Term Debt	179,014	254,651	—	—	179,014	254,651
School Bus	—	—	4,803,096	4,914,423	4,803,096	4,914,423
Solid Waste	—	—	2,953,357	2,851,552	2,953,357	2,851,552
Sewerage	—	—	5,672,643	5,569,496	5,672,643	5,569,496
Airport	—	—	368,934	359,284	368,934	359,284
Total Expenses	32,651,096	34,801,605	13,979,243	13,673,487	46,630,339	48,475,092
Change in Net Position						
Before Transfers	1,057,933	(3,332,326)	4,336,272	2,887,623	5,394,205	(444,703)
Transfers	8,077,819	206,372	(8,077,819)	—	—	206,372
Change in Net Position	9,135,752	(3,125,954)	(3,741,547)	2,887,623	5,394,205	(238,331)
Net Position - Beginning as Restated	(9,410,546)	(5,727,529)	25,463,128	22,556,238	16,052,582	16,828,709
Net Position - Ending	(274,794)	(8,853,483)	21,721,581	25,443,861	21,446,787	16,590,378

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the City's governmental activities increased by 97.1 percent (a deficit of \$274,794 in 2020 compared to a deficit of \$9,410,546 in 2019). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$74,387,022 at April 30, 2020.

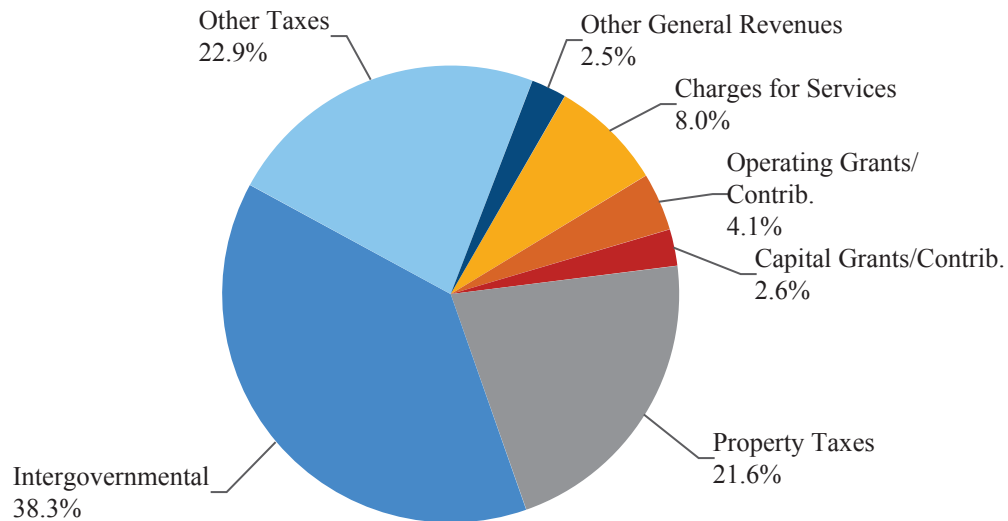
Net position of business-type activities decreased by 14.7 percent (\$21,721,581 in 2020 compared to \$25,463,128 in 2019).

Governmental Activities

Revenues for governmental activities totaled \$33,709,029, while the cost of all governmental functions totaled \$32,651,096. This results in a surplus of \$1,057,933 prior to transfers in of \$8,077,819. In 2019, revenues of \$31,469,279 fell short of expenses of \$34,801,605, resulting in a decrease of \$3,332,326 prior to transfers in of \$206,372. The surplus in 2020 was due to the City's ongoing focus to control costs, as well as the addition of new grant revenue.

The following table graphically depicts the major revenue sources of the City. It depicts very clearly the reliance of intergovernmental revenues to fund governmental activities. It also clearly identifies the less significant percentage the City receives from charges for services.

Revenue by Source - Governmental Activities



CITY OF PEKIN, ILLINOIS

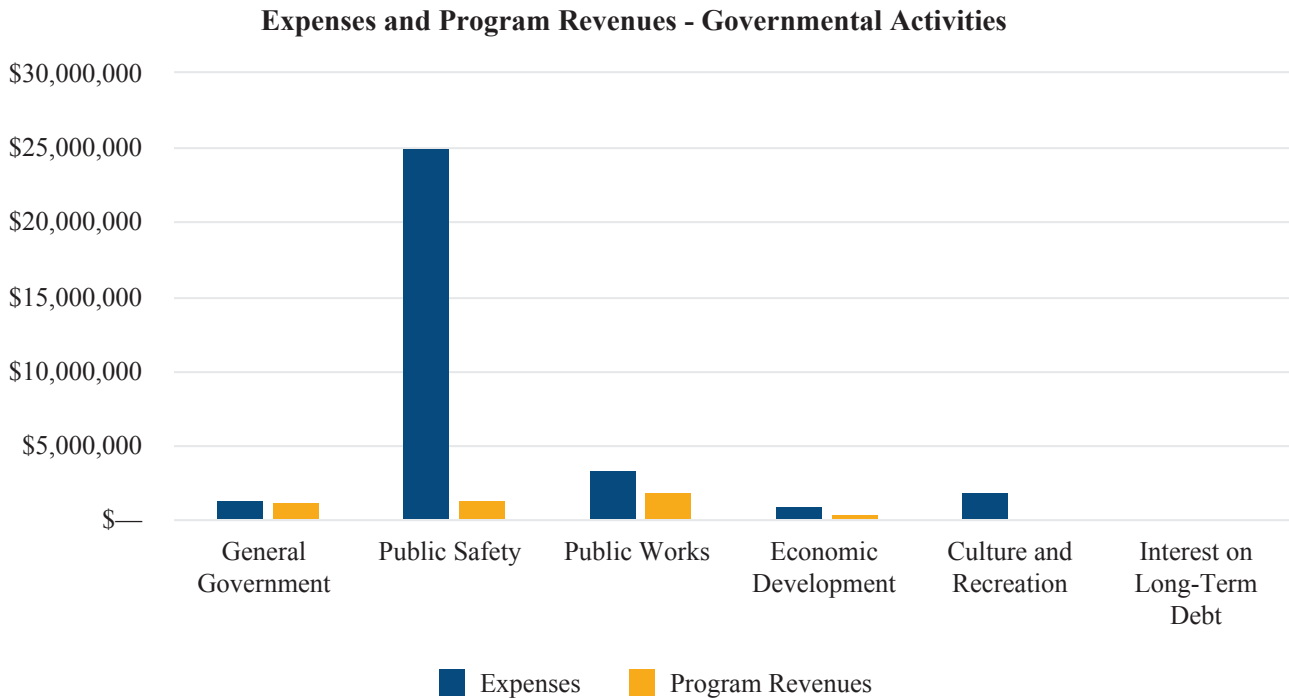
Management's Discussion and Analysis

April 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.

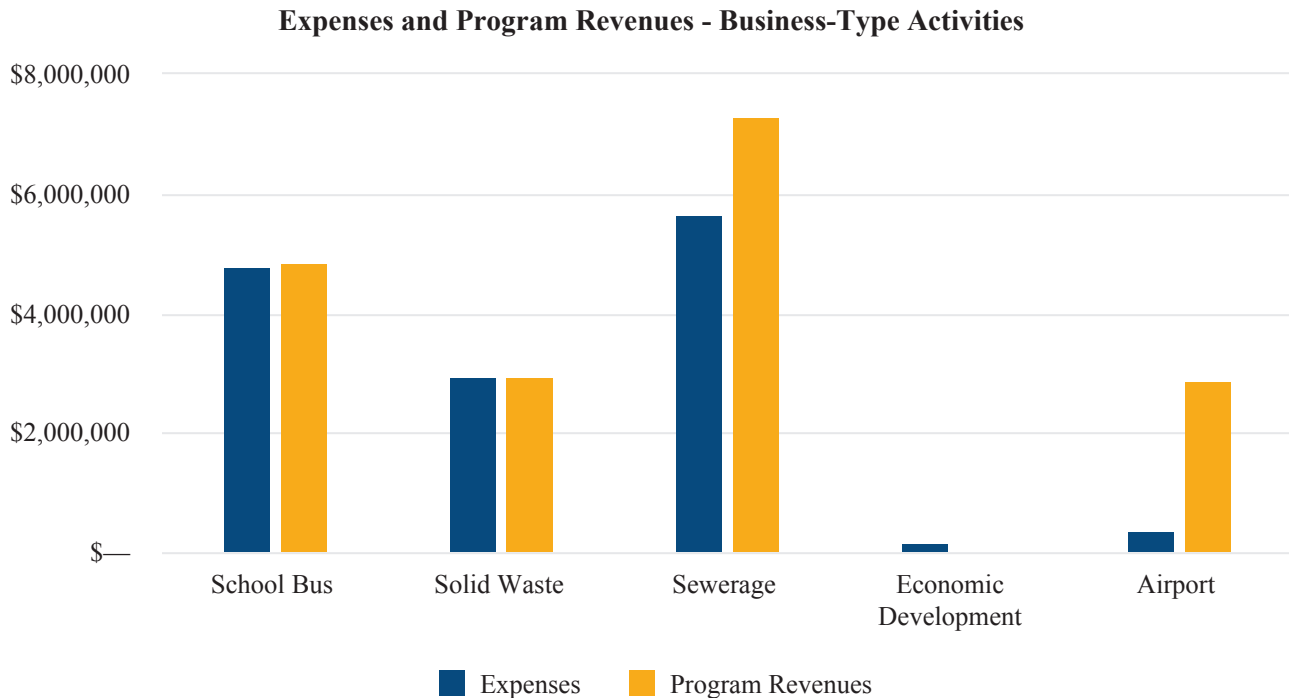


As depicted in the chart above, general government, public safety, public works, economic development, and culture and recreation expenses far exceed any directly allocated revenues. Unlike the enterprise funds that are supported by user fees, these activities are substantially tax supported.

Business-Type Activities

Business-Type activities reported total revenues of \$18,315,515, while the cost of all business-type activities totaled \$13,979,243. This results in a surplus of \$4,336,272, prior to transfers out of 8,077,819. In 2019, revenues of \$16,561,110 exceeded expenses of \$13,673,487, resulting in an increase of \$2,887,623. The surplus in 2020 was due to the City's continuous efforts to efficiently manage its business-type activities.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued
Business-Type Activities - Continued


The above graph compares program revenues to expenses for the business-type activities.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City's governmental funds reported combining ending fund balances of \$30,870,479, which is \$8,873,760, or 40.3 percent, higher than last year's total of \$21,996,719. Of the \$30,870,479 total, \$17,287,203, or approximately 56.0 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the City. As mentioned earlier, the General Fund reported an increase in fund balance for the year of \$8,244,544, which is an increase of 88.6 percent. This increase was mostly due to the merging of the Storm Sewer (a sub-fund of the General Fund) into the Sewerage Fund (an Enterprise Fund). This took an approximate \$5.3 million negative fund balance and made it the responsibility of the Sewerage Fund. The merger was done to better associate the expenditures with storm water repairs with the revenues generated for overall sewer income. It also increases financial transparency.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2020

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

Unassigned fund balance in the General Fund was \$17,322,185, which represents 98.7 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 63.0 percent of total General Fund expenditures.

The Motor Fuel Tax Fund is a major special revenue fund of the City. At the end of the current fiscal year, the Motor Fuel Tax Fund reported an increase in fund balance of \$501,387, or 16.4 percent, resulting in an ending fund balance of \$3,550,616. This increase was due to higher distributions of motor fuel taxes from the state.

The Library Fund is a major special revenue fund of the City. At the end of the current fiscal year, the Library Fund reported an increase in fund balance of \$46,014, or 6.2 percent, resulting in an ending fund balance of \$786,552. This increase is due to continued efforts to manage costs.

The TIF #1 Central Business District Fund is a major special revenue fund of the City. At the end of the current fiscal year, the TIF #1 Central Business District Fund reported an increase in fund balance of \$76,513, or 2.4 percent, resulting in an ending fund balance of \$3,326,160. This increase is due to the planned buildup of reserves to fund future projects.

The Capital Projects Fund is a fund of the City. At the end of the current fiscal year, the Capital Projects Fund reported an increase in fund balance of \$150,059, or 3.5 percent, resulting in an ending fund balance of \$4,384,326. This increase is due to normal variance in timing projects.

Proprietary Funds

The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

The City reports the School Bus, Solid Waste, Sewerage, and Airport Funds as a major proprietary funds.

The School Bus Fund reported a decrease in net position of \$674,775, or 29.5 percent, resulting in an ending net position of \$1,615,450. Unrestricted net position in the School Bus Fund totaled \$849,691 at April 30, 2020. The decrease in the current year is due to lower revenues and implementation of the new enterprise fund transfer policy.

The Solid Waste Fund reported a decrease in net position of \$404,975, or 14.0 percent, resulting in an ending net position deficit of \$3,303,663. Unrestricted net position in the Solid Waste Fund totaled a deficit of \$4,367,935 at April 30, 2020. The decrease in the current year is due to the implementation of the new enterprise fund transfer policy.

The Sewerage Fund reported a decrease in net position of \$5,096,448, or 22.7 percent, resulting in an ending net position of \$17,357,217. Unrestricted net position in the Sewerage Fund totaled \$1,327,011 at April 30, 2020. The decrease in the current year is due to the merging of the Storm Water Subfund into the Sewerage Fund.

The Airport Fund reported an increase in net position of \$2,460,681, or 280.8 percent, resulting in an ending net position of \$3,336,881. Unrestricted net position in the Airport Fund totaled \$1,527,583 at April 30, 2020. The increase in the current year is due to state funding of certain airport capital improvement projects.

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2020

GENERAL FUND BUDGETARY HIGHLIGHTS

The City Council did not make any amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$28,302,048, compared to budgeted revenues of \$22,138,583. Revenues for taxes and intergovernmental revenues came in significantly higher than budgeted.

General Fund actual expenditures for the year were \$4,691,064 higher than budgeted (\$27,502,321 actual compared to \$22,811,257 budgeted) as all functions came in over budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business type activities as of April 30, 2020 was \$130,266,398 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings, infrastructure, machinery and equipment, vehicles, library books, land improvements, utility plant, and loan closing costs).

	Capital Assets - Net of Depreciation and Amortization					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Land	\$ 14,181,732	14,181,732	249,884	249,884	14,431,616	14,431,616
Construction in Progress	415,615	—	4,035,669	1,193,939	4,451,284	1,193,939
Buildings	12,135,135	12,632,910	891,602	782,481	13,026,737	13,415,391
Infrastructure	41,690,929	41,996,413	—	—	41,690,929	41,996,413
Machinery and Equipment	1,090,328	1,044,895	1,202,665	917,042	2,292,993	1,961,937
Vehicles	883,861	1,196,830	1,440,142	1,690,859	2,324,003	2,887,689
Library Books	464,698	467,814	—	—	464,698	467,814
Land Improvements	—	—	507,243	274,927	507,243	274,927
Utility Plant	—	—	50,602,691	51,680,029	50,602,691	51,680,029
Loan Closing Costs	—	—	474,204	507,681	474,204	507,681
Totals	70,862,298	71,520,594	59,404,100	57,296,842	130,266,398	128,817,436

CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020
CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued
Capital Assets - Continued

This year's major additions included:

Construction in Progress	\$	3,530,610
Buildings		256,039
Infrastructure		889,544
Machinery and Equipment		734,403
Vehicles		122,587
Library Books		89,933
Utility Plant		666,926
		<u>6,290,042</u>

Additional information on the City's capital assets can be found in Note 3 of this report.

Debt Administration

As of April 30, 2020, the City had total outstanding debt of \$42,244,980 as compared to \$45,133,796 the previous year, a decrease of 6.4 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 4,580,000	5,005,000	4,385,000	4,715,000	8,965,000	9,720,000
Promissory Notes	985,581	2,537,742	1,393,328	—	2,378,909	2,537,742
IEPA Loans	—	—	30,666,143	32,589,114	30,666,143	32,589,114
Leases	—	—	234,928	286,940	234,928	286,940
	<u>5,565,581</u>	<u>7,542,742</u>	<u>36,679,399</u>	<u>37,591,054</u>	<u>42,244,980</u>	<u>45,133,796</u>

The City maintains an AA- rating from S&P Global Ratings for general obligation debt. This rating has not changed in the past five years.

Additional information on the City's long-term debt can be found in Note 3 of this report.

CITY OF PEKIN, ILLINOIS**Management's Discussion and Analysis
April 30, 2020**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City's elected and appointed officials considered many factors when setting the fiscal year 2020-21 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the City is faced with a similar economic environment as many other local municipalities are faced with, including inflation, unemployment rates, and the continued effects on residents and businesses due to the global health emergency from COVID-19.

REQUESTS FOR INFORMATION

This financial report is designed provide citizens, customers, investors and creditors and for all those with an interest in the government's finances, a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning this report or requests for additional financial information should contact the Finance Department, City of Pekin, 111 South Capitol Street, Pekin, Illinois 61554.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements

 - Governmental Funds

 - Proprietary Funds

 - Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF PEKIN, ILLINOIS**Statement of Net Position
April 30, 2020**

See Following Page

CITY OF PEKIN, ILLINOIS

Statement of Net Position
April 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 21,994,901	3,413,683	25,408,584
Receivables - Net of Allowances	13,940,840	4,908,124	18,848,964
Due from Other Governments	332,230	—	332,230
Internal Balances	3,333,741	(3,333,741)	—
Inventories	12,002	30,991	42,993
Prepays	—	160,019	160,019
Total Current Assets	39,613,714	5,179,076	44,792,790
Noncurrent Assets			
Capital Assets			
Nondepreciable	14,597,347	4,285,553	18,882,900
Depreciable and Amortizable	88,230,443	82,936,528	171,166,971
Accumulated Depreciation and Amortization	(31,965,492)	(27,817,981)	(59,783,473)
Total Capital Assets	70,862,298	59,404,100	130,266,398
Other Assets			
Loans Receivable	—	1,219,783	1,219,783
Total Noncurrent Assets	70,862,298	60,623,883	131,486,181
Total Assets	110,476,012	65,802,959	176,278,971
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	389,854	372,968	762,822
Deferred Items - Police Pension	3,208,199	—	3,208,199
Deferred Items - Firefighter's Pension	4,813,037	—	4,813,037
Deferred Items - RBP	2,592,385	469,046	3,061,431
Total Deferred Outflows of Resources	11,003,475	842,014	11,845,489
Total Assets and Deferred Outflows of Resources	121,479,487	66,644,973	188,124,460

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

LIABILITIES	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
Current Liabilities			
Accounts Payable	\$ 705,357	366,844	1,072,201
Accrued Payroll	1,062,923	204,274	1,267,197
Accrued Interest	59,616	135,087	194,703
Unearned Revenues	—	36,583	36,583
Deposits Payable	—	250,000	250,000
Due to Other Governments	17,456	—	17,456
Other Payables	17,235	—	17,235
Current Portion of Long-Term Debt	1,428,452	2,671,587	4,100,039
Total Current Liabilities	3,291,039	3,664,375	6,955,414
Noncurrent Liabilities			
Claims Payable	304,652	—	304,652
Compensated Absences Payable	3,168,082	203,041	3,371,123
Net Pension Liability - IMRF	1,368,771	1,309,488	2,678,259
Net Pension Liability - Police Pension	25,404,853	—	25,404,853
Net Pension Liability - Firefighter's Pension	46,781,619	—	46,781,619
Total OPEB Liability - RBP	21,109,074	3,819,309	24,928,383
General Obligation Bonds Payable - Net	4,340,000	4,050,000	8,390,000
IEPA Loans Payable	—	28,708,903	28,708,903
Promissory Notes Payable	589,150	1,119,312	1,708,462
Leases	—	180,357	180,357
Total Noncurrent Liabilities	103,066,201	39,390,410	142,456,611
Total Liabilities	106,357,240	43,054,785	149,412,025
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	7,392,779	—	7,392,779
Deferred Items - IMRF	842,343	805,858	1,648,201
Deferred Items - Police Pension	520,139	—	520,139
Deferred Items - Firefighter's Pension	768,034	—	768,034
Deferred Items - RBP	5,873,746	1,062,749	6,936,495
Total Deferred Inflows of Resources	15,397,041	1,868,607	17,265,648
Total Liabilities and Deferred Inflows of Resources	121,754,281	44,923,392	166,677,673
NET POSITION			
Net Investment in Capital Assets	65,296,717	22,724,701	88,021,418
Restricted			
Loans	2,025,527	—	2,025,527
Library Services	786,552	—	786,552
Federal and State Regulations	6,003,432	—	6,003,432
Unrestricted (Deficit)	(74,387,022)	(1,003,120)	(75,390,142)
Total Net Position	(274,794)	21,721,581	21,446,787

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

CITY OF PEKIN, ILLINOIS

Statement of Activities
For the Fiscal Year Ended April 30, 2020

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Governmental Activities				
General Government	\$ 1,281,360	1,119,902	71,507	—
Public Safety	24,991,694	1,379,680	—	—
Public Works	3,307,818	136,606	1,258,125	437,026
Economic Development	1,002,339	853	—	441,218
Culture and Recreation	1,888,871	60,517	44,551	—
Interest on Long-Term Debt	179,014	—	—	—
Total Governmental Activities	32,651,096	2,697,558	1,374,183	878,244
Business-Type Activities				
School Bus	4,803,096	4,847,172	—	—
Solid Waste	2,953,357	2,876,510	59,846	—
Sewerage	5,672,643	7,296,295	—	—
Economic Development	181,213	25,532	—	—
Airport	368,934	181,657	160,816	2,529,863
Total Business Type Activities	13,979,243	15,227,166	220,662	2,529,863
Total Primary Government	46,630,339	17,924,724	1,594,845	3,408,107

General Revenues

Taxes

Property Tax

Home Rule Sales Tax

Food and Beverage Taxes

Other Taxes

Intergovernmental - Unrestricted

Sales Tax

State Income Tax

Use Tax

Replacement Tax

Other

Investment Income

Miscellaneous

Transfers - Internal Balances

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

Net (Expenses), Revenues and Changes in Net Position		
Governmental Activities	Business-Type Activities	Totals
(89,951)	—	(89,951)
(23,612,014)	—	(23,612,014)
(1,476,061)	—	(1,476,061)
(560,268)	—	(560,268)
(1,783,803)	—	(1,783,803)
(179,014)	—	(179,014)
(27,701,111)	—	(27,701,111)
—	44,076	44,076
—	(17,001)	(17,001)
—	1,623,652	1,623,652
—	(155,681)	(155,681)
—	2,503,402	2,503,402
—	3,998,448	3,998,448
(27,701,111)	3,998,448	(23,702,663)
7,303,000	—	7,303,000
5,616,780	—	5,616,780
1,189,259	—	1,189,259
923,251	—	923,251
5,526,068	—	5,526,068
3,695,255	—	3,695,255
1,176,438	—	1,176,438
1,629,146	—	1,629,146
867,018	—	867,018
342,441	309,059	651,500
490,388	28,765	519,153
8,077,819	(8,077,819)	—
36,836,863	(7,739,995)	29,096,868
9,135,752	(3,741,547)	5,394,205
(9,410,546)	25,463,128	16,052,582
(274,794)	21,721,581	21,446,787

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

CITY OF PEKIN, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2020

	General
ASSETS	
Cash and Investments	\$ 10,427,782
Receivables - Net of Allowances	
Taxes	8,427,019
Accounts	705,703
Loans	—
Other	12,898
Due from Other Governments	206,372
Due from Other Funds	4,511,050
Total Assets	24,290,824
LIABILITIES	
Accounts Payable	377,513
Accrued Payroll	461,468
Due to Other Governments	17,456
Due to Other Funds	28,725
Other Payables	17,235
Total Liabilities	902,397
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	5,629,392
Unearned Revenues	205,015
Total Deferred Inflows of Resources	5,834,407
Total Liabilities and Deferred Inflows of Resources	6,736,804
FUND BALANCES	
Nonspendable	231,835
Restricted	—
Assigned	—
Unassigned	17,322,185
Total Fund Balances	17,554,020
Total Liabilities, Deferred Inflows of Resources and Fund Balances	24,290,824

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

Special Revenue					
Motor Fuel Tax	Library	TIF #1 Central Business District	Capital Projects	Nonmajor	Totals
3,272,421	794,142	2,663,736	4,700,238	136,582	21,994,901
101,118	1,154,751	518,238	32,911	128,644	10,362,681
70,636	—	—	—	921	777,260
—	—	894,495	—	1,131,032	2,025,527
—	—	—	508,962	269	522,129
104,389	—	—	—	21,469	332,230
7,601	24,303	—	—	230	4,543,184
3,556,165	1,973,196	4,076,469	5,242,111	1,419,147	40,557,912
5,549	—	229,324	22,153	12,655	647,194
—	28,938	2,747	—	5,734	498,887
—	—	—	—	—	17,456
—	2,955	—	333,526	31,481	396,687
—	—	—	—	—	17,235
5,549	31,893	232,071	355,679	49,870	1,577,459
—	1,154,751	518,238	—	90,398	7,392,779
—	—	—	502,106	10,074	717,195
—	1,154,751	518,238	502,106	100,472	8,109,974
5,549	1,186,644	750,309	857,785	150,342	9,687,433
—	—	—	—	—	231,835
3,550,616	786,552	3,326,160	—	1,211,799	8,875,127
—	—	—	4,384,326	91,988	4,476,314
—	—	—	—	(34,982)	17,287,203
3,550,616	786,552	3,326,160	4,384,326	1,268,805	30,870,479
3,556,165	1,973,196	4,076,469	5,242,111	1,419,147	40,557,912

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

CITY OF PEKIN, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2020

Total Governmental Fund Balances	\$ 30,870,479
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.	70,862,298
Less: Internal Service Capital Assets	(15,994)
Internal service funds are used by the City to charge the costs of insurance and supporting services to individual funds.	
The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	(2,185,975)
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(409,076)
Deferred Items - Police Pension	2,688,060
Deferred Items - Firefighter's Pension	4,045,003
Deferred Items - RBP	(3,218,259)
Certain revenues that are deferred in the governmental funds are recognized as revenue in the governmental activities.	717,195
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(3,876,273)
Net Pension Liability - IMRF	(1,237,447)
Net Pension Liability - Police Pension	(25,404,853)
Net Pension Liability - Firefighter's Pension	(46,781,619)
Total OPEB Liability - RBP	(20,703,136)
General Obligation Bonds Payable	(4,580,000)
Promissory Notes	(985,581)
Accrued Interest Payable	(59,616)
Net Position of Governmental Activities	(274,794)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2020**

See Following Page

CITY OF PEKIN, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2020

	General
Revenues	
Taxes	\$ 12,566,640
Intergovernmental	12,823,435
Licenses and Permits	377,806
Charges for Services	2,013,778
Fines, Forfeitures and Penalties	110,119
Investment Income	121,523
Miscellaneous	288,747
Total Revenues	<u>28,302,048</u>
Expenditures	
General Government	3,009,300
Public Safety	21,632,804
Public Works	1,795,678
Economic Development	—
Culture and Recreation	—
Capital Outlay	139,634
Debt Service	
Principal Retirement	720,443
Interest and Fiscal Charges	204,462
Total Expenditures	<u>27,502,321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>799,727</u>
Other Financing Sources (Uses)	
Disposal of Capital Assets	105,065
Transfers In	7,339,752
Transfers Out	—
	<u>7,444,817</u>
Net Change in Fund Balances	8,244,544
Fund Balances - Beginning as Restated	<u>9,309,476</u>
Fund Balances - Ending	<u><u>17,554,020</u></u>

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

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

Special Revenue					
Motor Fuel Tax	Library	TIF #1 Central Business District	Capital Projects	Nonmajor	Totals
—	1,131,369	508,713	496,866	328,702	15,032,290
1,695,151	171,197	—	—	441,218	15,131,001
—	—	—	—	—	377,806
—	50,148	—	132,682	—	2,196,608
—	10,369	—	1,803	853	123,144
67,498	15,506	38,248	91,444	3,825	338,044
(474)	197,545	—	4,570	—	490,388
1,762,175	1,576,134	546,961	727,365	774,598	33,689,281
—	—	—	150,674	—	3,159,974
—	—	—	—	23,438	21,656,242
588,975	—	—	—	—	2,384,653
—	—	470,448	—	771,503	1,241,951
—	1,329,594	—	—	—	1,329,594
671,813	185,526	—	13,832	27,952	1,038,757
—	—	—	—	90,851	811,294
—	—	—	—	5,611	210,073
1,260,788	1,515,120	470,448	164,506	919,355	31,832,538
501,387	61,014	76,513	562,859	(144,757)	1,856,743
—	—	—	—	—	105,065
—	—	—	—	—	7,339,752
—	(15,000)	—	(412,800)	—	(427,800)
—	(15,000)	—	(412,800)	—	7,017,017
501,387	46,014	76,513	150,059	(144,757)	8,873,760
3,049,229	740,538	3,249,647	4,234,267	1,413,562	21,996,719
3,550,616	786,552	3,326,160	4,384,326	1,268,805	30,870,479

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

CITY OF PEKIN, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended April 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 8,873,760
---	---------------------

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

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	1,823,142
Depreciation Expense	(2,241,337)
Disposals - Cost	(820,750)
Disposals - Accumulated Depreciation	580,649
Less: Internal Service	(15,102)

Internal service funds are used by the City to charge the costs of insurance and supporting
services to individual funds. The net revenue of certain activities of internal service funds is
reported with governmental activities.

283,537

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(1,478,916)
Change in Deferred Items - Police Pension	1,750,899
Change in Deferred Items - Firefighter's Pension	3,473,194
Change in Deferred Items - RBP	1,669,581

A deduction to certain revenues recognized as revenue only in the governmental funds.

15,351

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences	912,158
Change in Net Pension Liability - IMRF	1,746,967
Change in Net Pension Liability - Police Pension	(3,239,563)
Change in Net Pension Liability - Firefighter's Pension	(4,870,954)
Change in Total OPEB Liability - RBP	(1,335,084)
Retirement of Debt	811,294
Transfer of Debt	1,165,867

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

31,059

Changes in Net Position of Governmental Activities

9,135,752

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

CITY OF PEKIN, ILLINOIS**Statement of Net Position - Proprietary Funds
April 30, 2020**

See Following Page

CITY OF PEKIN, ILLINOIS

Statement of Net Position - Proprietary Funds
 April 30, 2020

	School Bus
ASSETS	
Current Assets	
Cash and Investments	\$ 1,292,923
Receivables - Net of Allowances	
Accounts	871,219
Other	—
Due from Other Funds	—
Inventories	—
Prepays	158,015
Total Current Assets	<u>2,322,157</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	—
Depreciable and Amortizable	2,007,581
Accumulated Depreciation and Amortization	<u>(1,241,822)</u>
Total Capital Assets	765,759
Other Assets	
Loans Receivable	—
Total Noncurrent Assets	<u>765,759</u>
Total Assets	<u>3,087,916</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	126,044
Deferred Items - RBP	<u>72,135</u>
Total Deferred Outflows of Resources	<u>198,179</u>
Total Assets and Deferred Outflows of Resources	<u>3,286,095</u>

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

Business-Type Activities					Governmental Activities
Solid Waste	Sewerage	Airport	Nonmajor Economic Development	Totals	Internal Services
—	1,898,930	—	221,830	3,413,683	—
595,080	1,744,021	38,533	1,326,425	4,575,278	253,243
—	332,846	—	—	332,846	—
152,833	325,925	—	—	478,758	450,706
—	—	30,991	—	30,991	—
—	—	2,004	—	160,019	12,002
747,913	4,301,722	71,528	1,548,255	8,991,575	715,951
—	364,117	3,921,436	—	4,285,553	—
2,238,641	76,172,601	2,517,705	—	82,936,528	89,537
(1,174,369)	(23,827,113)	(1,574,677)	—	(27,817,981)	(73,543)
1,064,272	52,709,605	4,864,464	—	59,404,100	15,994
—	—	—	1,219,783	1,219,783	—
1,064,272	52,709,605	4,864,464	1,219,783	60,623,883	15,994
1,812,185	57,011,327	4,935,992	2,768,038	69,615,458	731,945
109,312	125,443	8,670	3,499	372,968	37,404
194,788	178,477	19,936	3,710	469,046	49,853
304,100	303,920	28,606	7,209	842,014	87,257
2,116,285	57,315,247	4,964,598	2,775,247	70,457,472	819,202

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

CITY OF PEKIN, ILLINOIS

Statement of Net Position - Proprietary Funds - Continued
April 30, 2020

	School Bus
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 36,794
Accrued Payroll	107,902
Accrued Interest	—
Unearned Revenues	—
Deposits Payable	—
Due to Other Funds	—
Current Portion of Long-Term Debt	12,049
Total Current Liabilities	<u>156,745</u>
Noncurrent Liabilities	
Claims Payable	—
Compensated Absences Payable	48,200
Net Pension Liability - IMRF	442,540
Total OPEB Liability - RBP	587,379
General Obligation Bonds Payable	—
IEPA Loans Payable	—
Promissory Notes	—
Leases	—
Total Noncurrent Liabilities	<u>1,078,119</u>
Total Liabilities	<u>1,234,864</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	272,339
Deferred Items - RBP	163,442
Total Deferred Inflows of Resources	<u>435,781</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,670,645</u>
NET POSITION	
Net Investment in Capital Assets	765,759
Unrestricted (Deficit)	<u>849,691</u>
Total Net Position	<u>1,615,450</u>

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

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

Business-Type Activities					Governmental Activities
Solid Waste	Sewerage	Airport	Nonmajor Economic Development	Totals	Internal Services
88,849	224,636	16,565	—	366,844	53,741
41,327	50,486	3,472	1,087	204,274	564,036
—	135,087	—	—	135,087	—
36,577	6	—	—	36,583	—
250,000	—	—	—	250,000	—
2,259,436	204,753	1,348,310	—	3,812,499	1,267,884
19,266	2,639,732	540	—	2,671,587	16,766
2,695,455	3,254,700	1,368,887	1,087	7,476,874	1,902,427
—	—	—	—	—	304,652
77,065	75,618	2,158	—	203,041	67,064
383,795	440,428	30,440	12,285	1,309,488	131,324
1,586,102	1,453,286	162,330	30,212	3,819,309	405,938
—	4,050,000	—	—	4,050,000	—
—	28,708,903	—	—	28,708,903	—
—	1,119,312	—	—	1,119,312	—
—	180,357	—	—	180,357	—
2,046,962	36,027,904	194,928	42,497	39,390,410	908,978
4,742,417	39,282,604	1,563,815	43,584	46,867,284	2,811,405
236,187	271,039	18,733	7,560	805,858	80,817
441,344	404,387	45,169	8,407	1,062,749	112,955
677,531	675,426	63,902	15,967	1,868,607	193,772
5,419,948	39,958,030	1,627,717	59,551	48,735,891	3,005,177
1,064,272	16,030,206	4,864,464	—	22,724,701	15,994
(4,367,935)	1,327,011	(1,527,583)	2,715,696	(1,003,120)	(2,201,969)
(3,303,663)	17,357,217	3,336,881	2,715,696	21,721,581	(2,185,975)

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

CITY OF PEKIN, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund
For the Fiscal Year Ended April 30, 2020

	School Bus
Operating Revenues	
Charges for Services	\$ 4,847,172
Operating Expenses	
Operations	4,674,778
Depreciation	128,318
Total Operating Expenses	4,803,096
Operating Income (Loss)	44,076
Nonoperating Revenues (Expenses)	
Investment Income (Loss)	25,713
Grants	—
Other Income (Expenses)	—
Interest Expense	—
	25,713
Income (Loss) Before Transfers and Contributions	69,789
Capital Contributions	—
Transfers In	—
Transfers Out	(744,564)
	(744,564)
Change in Net Position	(674,775)
Net Position - Beginning as Restated	2,290,225
Net Position - Ending	1,615,450

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

Business-Type Activities					Governmental Activities
Solid Waste	Sewerage	Airport	Nonmajor Economic Development	Totals	Internal Services
2,876,510	7,296,295	181,657	25,532	15,227,166	6,973,109
2,778,545	2,895,043	309,610	181,213	10,839,189	6,693,055
174,812	1,988,888	59,324	—	2,351,342	914
2,953,357	4,883,931	368,934	181,213	13,190,531	6,693,969
(76,847)	2,412,364	(187,277)	(155,681)	2,036,635	279,140
7,360	146,337	(2)	129,651	309,059	4,397
59,846	—	160,816	—	220,662	—
28,765	—	—	—	28,765	—
—	(788,712)	—	—	(788,712)	—
95,971	(642,375)	160,814	129,651	(230,226)	4,397
19,124	1,769,989	(26,463)	(26,030)	1,806,409	283,537
—	—	2,529,863	—	2,529,863	—
—	330,000	—	—	330,000	—
(424,099)	(7,196,437)	(42,719)	—	(8,407,819)	—
(424,099)	(6,866,437)	2,487,144	—	(5,547,956)	—
(404,975)	(5,096,448)	2,460,681	(26,030)	(3,741,547)	283,537
(2,898,688)	22,453,665	876,200	2,741,726	25,463,128	(2,469,512)
(3,303,663)	17,357,217	3,336,881	2,715,696	21,721,581	(2,185,975)

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

CITY OF PEKIN, ILLINOIS

Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended April 30, 2020

	School Bus
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 7,061,434
Payments to Employees	(3,119,451)
Payments to Suppliers	(1,843,724)
	<u>2,098,259</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(195,572)
Disposal of Capital Assets	8,300
Issuance of Debt	—
Transfer of Debt	—
Retirement of Debt	—
Interest Expense	—
	<u>(187,272)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	—
Transfers Out	(744,564)
	<u>(744,564)</u>
Cash Flows from Investing Activities	
Investment Income (Loss)	<u>25,713</u>
Net Change in Cash and Cash Equivalents	1,192,136
Cash and Cash Equivalents - Beginning	<u>100,787</u>
Cash and Cash Equivalents - Ending	<u><u>1,292,923</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating (Loss)	44,076
Adjustments to Reconcile Operating Income to Net Income to Net Cash	
Provided by (Used in) Operating Activities	
Depreciation Expense	128,318
Other Income	—
(Increase) Decrease in Current Assets	2,214,262
Increase (Decrease) in Current Liabilities	(288,397)
Net Cash Provided by Operating Activities	<u><u>2,098,259</u></u>

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

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

Business-Type Activities					Governmental Activities
Solid Waste	Sewerage	Airport	Nonmajor Economic Development	Totals	Internal Service
2,755,626	7,086,060	583,919	337,526	17,824,565	7,051,961
(1,611,982)	(2,023,428)	(181,657)	(90,987)	(7,027,505)	(285,445)
(1,616,446)	(104,103)	(69,120)	(154,360)	(3,787,753)	(7,316,099)
(472,802)	4,958,529	333,142	92,179	7,009,307	(549,583)
(17,005)	(1,434,007)	(290,453)	—	(1,937,037)	(16,016)
—	—	—	—	8,300	—
—	424,496	—	—	424,496	—
—	1,165,867	—	—	1,165,867	—
—	(2,502,018)	—	—	(2,502,018)	—
—	(788,712)	—	—	(788,712)	—
(17,005)	(3,134,374)	(290,453)	—	(3,629,104)	(16,016)
—	330,000	—	—	330,000	—
(424,099)	(7,196,437)	(42,719)	—	(8,407,819)	—
(424,099)	(6,866,437)	(42,719)	—	(8,077,819)	—
7,360	146,337	(2)	129,651	309,059	4,397
(906,546)	(4,895,945)	(32)	221,830	(4,388,557)	(561,202)
906,546	6,794,875	32	—	7,802,240	561,202
—	1,898,930	—	221,830	3,413,683	—
(76,847)	2,412,364	(187,277)	(155,681)	2,036,635	279,140
174,812	1,988,888	59,324	—	2,351,342	914
88,611	—	160,816	—	249,427	—
(209,495)	(210,235)	241,446	311,994	2,347,972	78,852
(449,883)	767,512	58,833	(64,134)	23,931	(908,489)
(472,802)	4,958,529	333,142	92,179	7,009,307	(549,583)

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

CITY OF PEKIN, ILLINOIS

Statement of Fiduciary Net Position
April 30, 2020

	Pension Trusts
ASSETS	
Cash and Cash Equivalents	\$ 2,746,003
Investments	
U.S. Treasury Securities	12,659,418
U.S Agency Securities	1,061,521
Corporate Bonds	5,779,397
Mutual Funds	35,035,162
Common Stock	3,166,487
Receivables - Net of Allowances	
Accrued Interest	138,327
Due from Other Funds	4,422
Prepays	34,188
Total Assets	60,624,925
LIABILITIES	
Accounts Payable	8,150
NET POSITION	
Net Position Restricted for Pensions	60,616,775

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2020

	Pension Trusts
Additions	
Contributions - Employer	\$ 5,342,798
Contributions - Plan Members	842,850
Other	31,328
Total Contributions	<u>6,216,976</u>
Investment Income (Loss)	
Interest Earned	2,206,021
Net Change in Fair Value	<u>(2,503,433)</u>
	(297,412)
Less Investment Expenses	<u>(145,891)</u>
Net Investment (Loss)	<u>(443,303)</u>
Total Additions	<u>5,773,673</u>
Deductions	
Administration	159,696
Benefits and Refunds	<u>6,652,248</u>
Total Deductions	<u>6,811,944</u>
Change in Fiduciary Net Position	(1,038,271)
Net Position Restricted for Pensions	
Beginning as Restated	<u>61,655,046</u>
Ending	<u><u>60,616,775</u></u>

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements

April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Pekin, Illinois (the City) is a municipal corporation governed by an elected mayor and six-member council. The City's major operations include: public safety, public works, economic development, culture and recreation, school bus, solid waste, sewerage, airport, and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the City's accounting policies established in GAAP and used by the City are described below.

REPORTING ENTITY

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the City. Based upon the criteria set forth in the GASB Statement No. 61, all component units that have a significant operational or financial relationship with the City have been included.

Police Pension Employees Retirement System

The City's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. The pension board is comprised of two members elected from active participants of the fund, one elected pension beneficiary of the fund and two members appointed by the City Mayor, with the advice and consent of the Board of Trustees. The participants are required to contribute a percentage of salary as established by Illinois statute and the City is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the City, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

Firefighters' Pension Employees Retirement System

The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of those employees and is governed by a five-member pension board, with two members appointed by the City Mayor, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the City is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the City, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn firefighters. The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**BASIS OF PRESENTATION****Government-Wide Statements**

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's general government, public safety, public works, economic development, and culture and recreation services are classified as governmental activities. The City's school bus, solid waste, sewerage, economic development, and airport services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The City's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, licenses, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, home rule sales tax, intergovernmental revenues, interest income, etc.).

The City does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**BASIS OF PRESENTATION - Continued****Fund Financial Statements - Continued**

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is a primary operating fund of the City or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the City:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains three major special revenue funds. The Motor Fuel Tax Fund is used to account for motor fuel tax allocations from the State of Illinois and expenditures related to the City's annual road rehabilitation and construction program. The Library Fund is used to account for taxes restricted for activities of the Pekin Public Library. The TIF #1 Central Business District Fund is used to account for tax increment financing district related property taxes and expenditures for the Central Business District. Additionally, the City maintains four nonmajor special revenue funds.

Capital Projects Funds are used to account for all financial resources used for the acquisition or construction of major capital facilities, equipment, and capital asset replacement (other than those financed by business-type/proprietary funds). The City maintains one major capital projects fund.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**BASIS OF PRESENTATION - Continued****Fund Financial Statements - Continued****Proprietary Funds - Continued**

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City maintains four major enterprise funds. The School Bus Fund is used to account for the operations of the City's school bus operations. The Solid Waste Fund is used to account for the provision of solid waste collection and disposal services. The Sewerage Fund is used to account for the operations of the City's sewerage Services. The Airport Fund is used to account for the operations of the City's municipal airport. Additionally, the City maintains one nonmajor enterprise fund.

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the City on a cost-reimbursement basis. The City maintains two internal service funds. The Vehicle Maintenance Fund is used to account for vehicle fuel, repairs and maintenance services provided to the various City departments for City owned vehicles. The Employee Benefits Fund is used to account for insurance premiums and claims for City employees and their dependents. The City's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the City's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, public works, etc.).

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension Trust Funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the City's police force. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the City's Fire Department.

The City's pension trust funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (pension participants and others) and cannot be used to address activities or obligations of the City, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued****Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an “economic resources” measurement focus. The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues, except for sales taxes and utility taxes which use a ninety-day period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for expenditures related to compensated absences, claims and judgments, general obligation bond principal and interest, and pension and other post-employment benefits, which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued****Basis of Accounting - Continued**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements

April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued****Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

Prepays/Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	25 - 50 Years
Infrastructure	20 - 50 Years
Machinery and Equipment	5 - 20 Years
Vehicles	5 - 10 Years
Library Books	10 Years
Land Improvements	25 - 50 Years
Utility Plant	20 - 50 Years

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued****Compensated Absences**

The City accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**BUDGETARY INFORMATION**

In 1996 the City Council adopted budget procedures established by law which replaced the former appropriation ordinances process. The budget, unlike the replaced annual appropriations ordinance, is required to be adopted before the beginning of the fiscal year to which it applies. Unexpended budget items lapse each year.

The budget may be changed in almost any manner and without public hearings at any time during the year pursuant to a two-thirds vote of the Council members. Further, they may delegate the power, by the same vote, to make changes within an appropriation to a budget officer. The legal level of control is by fund.

The budget for all governmental funds is prepared on the modified accrual basis of accounting; therefore, the budget comparison with actual is presented in accordance with generally accepted accounting principles. The city budgets for all fund, except the Foreign Fire Insurance Board Fund.

EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures/expenses over budget for the fiscal year:

Fund	Excess
General	\$ 4,691,064
Library	166,700
Tourism	35,700
School Bus	343,822

DEFICIT NET POSITION

The following funds had deficit net position as of the date of this report:

Fund	Deficit
Solid Waste	\$ 3,303,663
Vehicle Maintenance	1,009,618
Employees Benefits	1,176,357

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS**DEPOSITS AND INVESTMENTS**

The City maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the City's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

Permitted Deposits and Investments - Illinois Statutes authorizes the City to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and local government investment pools.

The deposits and investments of the Pension Funds are held separately from those of other City funds. Illinois Statutes authorizes the Pension Funds to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (Formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the Federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, Pension Funds with plan net position of at least \$10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to fifty-five percent effective July 1, 2012.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS**DEPOSITS AND INVESTMENTS - Continued****City - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk**

Deposits. At year-end, the carrying amount of the City's deposits for governmental and business-type totaled \$22,912,352 and the bank balances totaled \$23,018,869. In addition, the City has \$2,496,232 invested in the Illinois Funds at year-end, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limit its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes. The policy limits the average maturity of investments will not exceed five years, but specifically limits investments of (1) certificates of deposit to maturities of two years from the date of purchase, (2) U.S. Treasury Securities and U.S. Agencies back securities to maturities of ten years from the date of purchase, (3) repurchase agreements to six months to maturity from the date of purchase and, (4) commercial paper to 180 days to maturity from the date of purchase.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy does not specifically address credit risk for investments, except that commercial paper must be rated within two highest classifications by two standard rating services. At year-end, the City's investments in the Illinois Funds were rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires securities be held by institutions with whom the City has executed safekeeping agreements. The investment in the Illinois Funds is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City limit its exposure to concentration of credit risk by limiting the amount that may be held of the City's investment portfolio to (1) 50% of the total City investment for certificates of deposit, (2) 40% of the total City investment for money market mutual funds, (3) 30% of the total City investments for securities backed by the full faith and credit of the U.S. Government, (4) 25% of the total City investments for U.S. Agency backed securities, (5) 25% of the total City investments for repurchase agreements, and (6) 10% of the total City investments for commercial paper. At year-end, the City does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk

Deposits. At year-end, the carrying amount of the Fund's deposits totaled \$1,255,051 and the bank balances totaled \$1,260,129.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Investments. The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2020:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Obligations	\$ 8,990,154	873,787	5,347,994	2,768,373	—
U.S. Agency Obligations	614,713	116,686	342,693	35,512	119,822
Corporate Bonds	2,451,511	291,123	969,819	1,190,569	—
	12,056,378	1,281,596	6,660,506	3,994,454	119,822

The Fund has the following recurring fair value measurements as of April 30, 2020:

	Totals	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets				
Investments by Fair Value Level				
U.S. Treasury Obligations	\$ 8,990,154	8,990,154	—	—
U.S. Agency Obligations	614,713	—	614,713	—
Corporate Bonds	2,451,511	—	2,451,511	—
Equity Securities				
Mutual Funds	17,254,235	17,254,235	—	—
Common Stock	3,166,487	3,166,487	—	—
Total Investments by Fair Value Level	32,477,100	29,410,876	3,066,224	—

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Interest Rate Risk. In accordance with the Fund's investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes.

Credit Risk. The Fund's investment policy does not specifically address credit risk. At year-end, the Fund's investments in U.S. Agency securities were all rated AA+ rated by Standard & Poor's. The Fund's investment in the corporate bonds were rated BBB+ to A+ by Standard & Poor's.

Custodial Credit Risk. The Fund's investment policy does not specifically address custodial credit risk. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

For investments, the Fund's investment policy requires securities be held by a third party custodian acting as an agent to safe-keep the assets of the funds.

Concentration of Credit Risk. The Fund's investment policy states that the allocation of assets shall be achieved through the prudent diversification of asset classes. The goal shall be to maintain liquidity while providing reasonable diversification consistent with the objectives and guidelines for the Fund. In addition to the securities and fair values listed above, the Fund also has \$17,254,235 invested in mutual funds and \$3,166,487 invested in common stock. At year-end, the Fund does not have any investments over 5 percent of plan net position (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	36.00%	0.50%
Corporate Investment Grade	4.00%	1.00%
Domestic Equities	45.00%	6.60%
International Developed	15.00%	6.00%
Cash and Cash Equivalents	0.00%	0.70%

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Concentration of Risk - Continued. The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2020 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were 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 the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2020 are listed in the table above.

Rate of Return

For the year ended April 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (0.73%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Firefighters' Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk

Deposits. At year-end, the carrying amount of the Fund's deposits totaled \$1,490,952 and the bank balances totaled \$1,491,374.

Investments. The following table presents the investments and maturities of the Fund's debt securities as of December 31, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Obligations	\$ 3,669,264	400,624	1,003,023	2,265,617	—
U.S. Agency Obligations	446,808	364,672	—	—	82,136
Corporate Bonds	3,327,886	418,336	1,241,421	1,668,129	—
Totals	7,443,958	1,183,632	2,244,444	3,933,746	82,136

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Firefighters' Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Investments - Continued. The Fund has the following recurring fair value measurements as of December 31, 2021:

Investments by Fair Value Level	Totals	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasury Obligations	\$ 3,669,264	3,669,264	—	—
U.S. Agency Obligations	446,808	—	446,808	—
Corporate Bonds	3,327,886	—	3,327,886	—
Equity Securities				
Mutual Funds	17,780,927	17,780,927	—	—
Total Investments Measured at Fair Value	25,224,885	21,450,191	3,774,694	—

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. In accordance with the Fund's investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes.

Credit Risk. The Fund's investment policy does not specifically address credit risk. At year-end, the Fund's investments in U.S. agency securities are rated AA+ by Standard & Poor's. The Fund's investment in corporate bonds were rated BBB+ to A+ by Standard & Poor's.

Custodial Credit Risk. The Fund's investment policy does not specifically address custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance. For investments, the Fund's investment policy requires securities be held by a third party custodian acting as an agent to safe-keep the assets of the funds.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Firefighters' Pension Fund - Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration of Credit Risk - Continued

Concentration of Risk. The Fund's investment policy states that the allocation of assets shall be achieved through the prudent diversification of asset classes. The goal shall be to maintain liquidity while providing reasonable diversification consistent with the objectives and guidelines for the Fund. In addition to the securities and fair values listed above, the Fund also has \$17,780,927 invested in mutual funds. At year-end, the Fund does not have any investments over 5 percent of plan net position (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	36.00%	0.29%
Corporate Investment Grade	4.00%	0.54%
Domestic Equities	45.00%	6.39%
International Developed	15.00%	6.09%
Cash and Cash Equivalents	0.00%	0.00%

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2019 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were 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 the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2020 are listed in the table above.

Rate of Return

For the year ended April 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (0.57%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

Interfund balances result from the time lag between when transactions are recorded in the accounting system and payments between funds are made. The composition of interfund balances are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 31,481
General	Solid Waste	1,823,712
General	Sewerage	39,663
General	Airport	1,348,310
General	Internal Service	1,267,884
Motor Fuel Tax	Capital Projects	7,601
Library	General	24,303
Nonmajor Governmental	Solid Waste	40
Nonmajor Governmental	Sewerage	190
Solid Waste	Sewerage	152,833
Sewerage	Capital Projects	325,925
Internal Service	Library	2,955
Internal Service	Solid Waste	435,684
Internal Service	Sewerage	12,067
Firefighters' Pension	General	4,422
		<u>5,477,070</u>

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Governmental Activities	Sewerage	\$ 1,165,867 (1)
General	Library	15,000 (2)
General	Capital Projects	82,800 (2)
General	School Bus	744,564 (3)
General	Solid Waste	424,099 (3)
General	Sewerage	6,030,570 (3,4)
General	Airport	42,719 (3)
Sewerage	Capital Projects	330,000 (2)
		<u>8,835,619</u>

Transfers are used to (1) transfer existing long-term debt from governmental activities to the Sewerage Fund, (2) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (3) per enterprise transfer policy, and (4) merger of Storm Water and Sewerage.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 14,181,732	—	—	14,181,732
Construction in Progress	—	415,615	—	415,615
	<u>14,181,732</u>	<u>415,615</u>	<u>—</u>	<u>14,597,347</u>
Depreciable Capital Assets				
Buildings	18,377,337	103,576	347,973	18,132,940
Infrastructure	51,432,818	889,544	—	52,322,362
Machinery and Equipment	5,203,648	270,321	—	5,473,969
Vehicles	10,011,294	54,153	369,566	9,695,881
Library Books	2,618,569	89,933	103,211	2,605,291
	<u>87,643,666</u>	<u>1,407,527</u>	<u>820,750</u>	<u>88,230,443</u>
Less Accumulated Depreciation				
Buildings	5,744,427	361,250	107,872	5,997,805
Infrastructure	9,436,405	1,195,028	—	10,631,433
Machinery and Equipment	4,158,753	224,888	—	4,383,641
Vehicles	8,814,464	367,122	369,566	8,812,020
Library Books	2,150,755	93,049	103,211	2,140,593
	<u>30,304,804</u>	<u>2,241,337</u>	<u>580,649</u>	<u>31,965,492</u>
Total Net Depreciable Capital Assets	<u>57,338,862</u>	<u>(833,810)</u>	<u>240,101</u>	<u>56,264,951</u>
Total Net Capital Assets	<u>71,520,594</u>	<u>(418,195)</u>	<u>240,101</u>	<u>70,862,298</u>

Depreciation and amortization expense was charged to governmental activities as follows:

General Government	\$ 176,433
Public Safety	458,585
Public Works	1,313,188
Economic Development	3,710
Culture and Recreation	288,507
Internal Service	<u>914</u>
	<u>2,241,337</u>

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 249,884	—	—	249,884
Construction in Progress	1,193,939	3,114,995	273,265	4,035,669
	<u>1,443,823</u>	<u>3,114,995</u>	<u>273,265</u>	<u>4,285,553</u>
Depreciable and Amortizable Capital Assets				
Land Improvements	1,562,646	261,383	—	1,824,029
Buildings	1,120,573	152,463	—	1,273,036
Utility Plant	69,909,040	678,808	—	70,587,848
Machinery and Equipment	4,110,570	464,082	—	4,574,652
Vehicles	4,133,790	68,434	192,129	4,010,095
Loan Closing Costs	666,868	—	—	666,868
	<u>81,503,487</u>	<u>1,625,170</u>	<u>192,129</u>	<u>82,936,528</u>
Less Accumulated Depreciation and Amortization				
Land Improvements	1,287,719	29,067	—	1,316,786
Buildings	338,092	43,342	—	381,434
Utility Plant	18,229,011	1,756,146	—	19,985,157
Machinery and Equipment	3,193,528	178,459	—	3,371,987
Vehicles	2,442,931	310,851	183,829	2,569,953
Loan Closing Costs	159,187	33,477	—	192,664
	<u>25,650,468</u>	<u>2,351,342</u>	<u>183,829</u>	<u>27,817,981</u>
Total Net Depreciable and Amortizable Capital Assets	<u>55,853,019</u>	<u>(726,172)</u>	<u>8,300</u>	<u>55,118,547</u>
Total Net Capital Assets	<u>57,296,842</u>	<u>2,388,823</u>	<u>281,565</u>	<u>59,404,100</u>

Depreciation expense was charged to business-type activities as follows:

School Bus	\$ 128,318
Solid Waste	174,812
Sewerage	1,988,888
Airport	<u>59,324</u>
	<u>2,351,342</u>

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by County and are payable in two installments, , on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bonds of 2010, due in annual installments of \$285,000 to \$475,000 plus interest at 1.00% to 6.15% through August 1, 2030.	Sewerage	\$ 4,715,000	—	330,000	4,385,000
General Obligation Bonds of 2012, due in annual installments of \$195,000 to \$315,000 plus interest at 2.00% through August 8, 2019.	General	195,000	—	195,000	—
General Obligation Bonds of 2014, due in annual installments of \$210,000 to \$395,000 plus interest at 2.00% to 4.00% through December 1, 2034.	General	4,810,000	—	230,000	4,580,000
		9,720,000	—	755,000	8,965,000

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

IEPA Loans Payable

The City has entered into loan agreements with the IEPA to provide low interest financing for waterworks and sewerage improvements. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2011, due in annual installments of \$1,030,307 including interest at 1.25% through April 30, 2033.	Sewerage	\$ 13,194,992	—	868,074	12,326,918
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2012, due in annual installments of \$217,292 including interest at 2.295% through November 9, 2033.	Sewerage	2,667,234	—	156,974	2,510,260
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015A, due in annual installments of \$746,964 including interest at 2.295% through September 4, 2034.	Sewerage	9,694,681	—	527,481	9,167,200
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015B, due in annual installments of \$308,003 including interest at 1.93% through January 31, 2035.	Sewerage	4,222,418	—	227,603	3,994,815
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015C, due in annual installments of \$204,150 including interest at 2.21% through August 26, 2035.	Sewerage	2,809,789	—	142,839	2,666,950
		32,589,114	—	1,922,971	30,666,143

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Promissory Notes

The City enters into promissory notes payable for the purpose of infrastructure improvements and financing capital project expenditures. Promissory notes payable have been issued for governmental activities. Promissory notes currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Promissory Notes of 2013, due in annual installments of \$96,462, including interest at 2.50%, through May 1, 2023.	Tourism	\$ 184,366	—	90,851	93,515
Promissory Notes of 2015, due in monthly installments of \$26,953, including interest at 2.50%, through May 1, 2023.	General	1,187,509	—	295,443	892,066
Promissory Notes of 2017, due in monthly installments of \$17,678, including interest at 2.00%, through February 1, 2025.	Sewerage	1,165,867	—	190,539	975,328
Promissory Notes of 2020, due in monthly installments of \$7,684, including interest at 3.25%, through March 20, 2025.	Sewerage	—	424,496	6,496	418,000
		2,537,742	424,496	583,329	2,378,909

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Leases

The City has entered into a lease agreement as lessee for financing the acquisition of a street sweeper. Capital assets of \$286,940 have been added to machinery and equipment as a result of this capital lease. This lease agreement qualifies as a capital lease for accounting purposes and; therefore, has been recorded at the present value of the future minimum lease payments as of the inception date. This lease has been recorded as liabilities of the Sewerage Fund. The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Lease Payment
2021	\$ 66,129
2022	66,129
2023	66,129
2024	66,129
	<u>264,516</u>
Interest Portion	<u>(29,588)</u>
Principal Balance	<u><u>234,928</u></u>

Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2019	<u>\$ 455,322,089</u>
Legal Debt Limit - 8.625% of Assessed Value	39,271,530
Amount of Debt Applicable to Limit	
General Obligation Bonds	<u>8,965,000</u>
Legal Debt Margin	<u><u>30,306,530</u></u>

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Transfers In/(Out)	Ending Balances	Amounts Due within One Year
Governmental Activities						
Compensated Absences						
Governmental	\$ 4,788,431	969,138	1,881,296	—	3,876,273	775,255
Internal Service	79,415	8,830	4,415	—	83,830	16,766
Net Pension Liability - IMRF	3,227,690	—	1,858,919	—	1,368,771	—
Net Pension Liability - Police	22,165,290	3,239,563	—	—	25,404,853	—
Net Pension Liability - Firefighters'	41,910,665	4,870,954	—	—	46,781,619	—
Total OPEB Liability - RBP	19,878,554	1,230,520	—	—	21,109,074	—
General Obligation Bonds	5,005,000	—	425,000	—	4,580,000	240,000
Promissory Notes	2,537,742	—	386,294	(1,165,867)	985,581	396,431
	<u>99,592,787</u>	<u>10,319,005</u>	<u>4,555,924</u>	<u>(1,165,867)</u>	<u>104,190,001</u>	<u>1,428,452</u>
Business-Type Activities						
Compensated Absences	272,400	18,599	37,198	—	253,801	50,760
Net Pension Liability - IMRF	2,220,268	—	910,780	—	1,309,488	—
Total OPEB Liability - RBP	3,138,996	680,313	—	—	3,819,309	—
General Obligation Bonds	4,715,000	—	330,000	—	4,385,000	335,000
IEPA Loans Payable	32,589,114	—	1,922,971	—	30,666,143	1,957,240
Promissory Notes	—	424,496	197,035	1,165,867	1,393,328	274,016
Leases	286,940	—	52,012	—	234,928	54,571
	<u>43,222,718</u>	<u>1,123,408</u>	<u>3,449,996</u>	<u>1,165,867</u>	<u>42,061,997</u>	<u>2,671,587</u>

For the governmental activities, payments on the compensated absences, net pension liabilities, and total OPEB liability are made by the General Fund and Vehicle Maintenance Fund. Payments on general obligation bonds are liquidated by the General Fund. Payments on the promissory notes are made by the General Fund and Tourism Fund.

Additionally, for business-type activities, the compensated absences, net pension liability, total OPEB liability, general obligation bonds, IEPA loans payable, promissory notes, and leases are made by the Sewerage Fund.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities				Business-Type Activities					
	General		Promissory		General		IEPA		Promissory	
	Obligation Bonds		Notes		Obligation Bonds		Loans		Notes	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 240,000	166,925	396,431	43,369	335,000	153,966	1,957,240	549,476	274,016	30,338
2022	245,000	157,725	310,575	12,855	345,000	143,631	1,992,170	514,546	280,603	23,751
2023	250,000	152,375	278,575	5,001	355,000	132,537	2,027,769	478,947	287,359	16,995
2024	260,000	144,875	—	—	370,000	120,515	2,064,053	442,663	294,279	10,075
2025	270,000	137,075	—	—	380,000	107,593	2,101,034	405,682	257,071	4,228
2026	275,000	128,975	—	—	395,000	93,735	2,138,729	367,987	—	—
2027	285,000	120,725	—	—	405,000	79,043	2,177,149	329,567	—	—
2028	300,000	109,325	—	—	425,000	63,253	2,216,312	290,404	—	—
2029	310,000	97,325	—	—	445,000	46,071	2,256,232	250,484	—	—
2030	325,000	84,925	—	—	455,000	28,082	2,296,923	209,793	—	—
2031	335,000	71,925	—	—	475,000	9,494	2,338,404	168,312	—	—
2032	350,000	58,524	—	—	—	—	2,380,688	126,028	—	—
2033	365,000	45,400	—	—	—	—	2,423,795	82,921	—	—
2034	375,000	30,800	—	—	—	—	1,325,565	42,198	—	—
2035	395,000	15,800	—	—	—	—	869,123	14,143	—	—
2036	—	—	—	—	—	—	100,957	1,120	—	—
Totals	4,580,000	1,522,699	985,581	61,225	4,385,000	977,920	30,666,143	4,274,271	1,393,328	85,387

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2020:

Governmental Activities		
Capital Assets - Net of Accumulated Depreciation	\$	70,862,298
Less Capital Related Debt:		
General Obligation Bonds		(4,580,000)
Tax Increment Financing Bonds		(985,581)
		<u>(5,565,581)</u>
Net Investment in Capital Assets		<u>65,296,717</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation		59,404,100
Less Capital Related Debt:		
General Obligation Bonds		(4,385,000)
IEPA Loans		(30,666,143)
Promissory Notes		(1,393,328)
Leases		(234,928)
		<u>(36,679,400)</u>
Net Investment in Capital Assets		<u>22,724,701</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Assigned Fund Balance. Consists of amounts that are constrained by the City Council' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the City Council itself or b) a body or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes. The City's highest level of decision-making authority is the City Council, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Motor Fuel Tax	Special Revenue			Capital Projects	Nonmajor	Totals
			Library	Business District	TIF #1 Central			
Fund Balances								
Nonspendable								
Developer Agreements	\$ 231,835	—	—	—	—	—	—	231,835
Restricted								
Loans	—	—	—	894,495	—	1,131,032	2,025,527	
Library Services	—	—	786,552	—	—	—	786,552	
Federal and State Regulations	—	3,550,616	—	2,431,665	—	80,767	6,063,048	
	—	3,550,616	786,552	3,326,160	—	1,211,799	8,875,127	
Assigned								
Capital Projects	—	—	—	—	4,384,326	—	4,384,326	
Special Purposes	—	—	—	—	—	91,988	91,988	
	—	—	—	—	4,384,326	91,988	4,476,314	
Unassigned	17,322,185	—	—	—	—	(34,982)	17,287,203	
Total Fund Balances	17,554,020	786,552	786,552	3,326,160	4,384,326	1,268,805	30,870,479	

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION/FUND BALANCE RESTATEMENTS

Beginning net position/fund balance was restated to correct prior year cash and investments, accounts receivable, prepaids, accounts payable, and net pension liabilities. The following is a summary of the net position/fund balance as originally reported and as restated:

Net Position/Fund Balance	As Reported	As Restated	Increases/ (Decreases)
Governmental Activities	\$ (8,853,483)	(9,410,546)	(557,063)
Business-Type Activities	25,443,861	25,463,128	19,267
General	9,621,039	9,309,476	(311,563)
Motor Fuel Tax	3,061,372	3,049,229	(12,143)
HUD Metro Development	1,171,728	1,103,187	(68,541)
Airport	856,933	876,200	19,267
Employee Benefits	(1,436,144)	(1,385,418)	50,726
Police Pension	34,409,078	34,393,147	(15,931)
Firefighters' Pension	27,250,811	27,261,899	11,088

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction to assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance and participates in the Illinois Municipal League Risk Management Association to manage these risks.

The City has purchased private insurance for medical, dental, and other employee benefits. The City is self-insured for the first \$250,000 of workers' compensation benefits and has purchased specific excess coverage for the next \$1,100,000. The City is also self-insured for the first \$50,000 per occurrence for liability coverage. In addition the City maintains an aggregate excess policy for combined workers' compensation and liability claims in excess of \$1,100,000. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years. The City uses an internal service fund to account for and finance its uninsured risks of loss.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount of claims that have been incurred but not reported (IBNR). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Changes in the balances of claims liabilities are as follows:

	2020	2019
Claims Payable - Beginning	\$ 445,091	581,378
Incurred Claims	2,947,099	3,858,290
Claims Paid	(3,087,538)	(3,994,577)
Claims Payable - Ending	304,652	445,091

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

The City is also party to various other legal proceedings that have occurred during normal governmental operations. There are multiple suits filed for automobile accidents involving City vehicles. The City is contesting all liability. Although outcome of these law suits is not presently determinable, in the opinion of the City Attorney, the resolutions will not have a material adverse effect on the financial condition of the City.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT 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 Firefighters' Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and Firefighters' Pension Plan and may be obtained by writing to the City at 111 South Capitol Street, Pekin, Illinois 61554. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
IMRF	\$ 741,601	2,678,259	762,822	1,648,201
Police Pension	3,413,766	25,404,853	3,208,199	520,139
Firefighters' Pension	4,815,456	46,781,619	4,813,037	768,034
	2,036,775	14,373,782	3,792,005	2,290,135

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

IMRF provides two tiers of pension benefits. 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.

Plan Membership. As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	132
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	107
Total	276

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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. For the year-ended April 30, 2020, the City's contribution was 10.63% of covered payroll.

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 total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - 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	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 6,429,845	2,678,259	(448,866)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 31,057,258	25,609,300	5,447,958
Changes for the Year:			
Service Cost	605,992	—	605,992
Interest on the Total Pension Liability	2,205,280	—	2,205,280
Difference Between Expected and Actual Experience of the Total Pension Liability	110,411	—	110,411
Changes of Assumptions	—	—	—
Contributions - Employer	—	544,687	(544,687)
Contributions - Employees	—	262,094	(262,094)
Net Investment Income	—	4,967,341	(4,967,341)
Benefit Payments, Including Refunds of Employee Contributions	(1,885,199)	(1,885,199)	—
Other (Net Transfer)	—	(82,740)	82,740
Net Changes	1,036,484	3,806,183	(2,769,699)
Balances at December 31, 2019	32,093,742	29,415,483	2,678,259

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended April 30, 2020, the City recognized pension expense of \$741,601. At April 30, 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	Totals
Difference Between Expected and Actual Experience	\$ 94,320	(92,519)	1,801
Change in Assumptions	436,299	(286,568)	149,731
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(1,269,114)	(1,269,114)
Total Pension Expense to be Recognized in Future Periods	530,619	(1,648,201)	(1,117,582)
Contributions Made Subsequent to the Measurement Date	232,203	—	232,203
Total Deferred Amounts Related to IMRF	762,822	(1,648,201)	(885,379)

\$232,203 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (395,795)
2022	(277,832)
2023	182,145
2024	(626,100)
2025	—
Thereafter	—
Totals	(1,117,582)

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the City Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At April 30, 2020, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	50
Inactive Plan Members Entitled to but not yet Receiving Benefits	11
Active Plan Members	<u>54</u>
Total	<u><u>115</u></u>

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

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued****Police Pension Plan - Continued****Plan Descriptions - Continued**

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. 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 and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2020, the City's contribution was 42.73% of covered payroll.

Concentrations. At year end, the Pension Plan does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued****Police Pension Plan - Continued****Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	Graded by Years of Service
Cost of Living Adjustments	3.00%
Inflation	2.25%

Mortality rates were based on PubS-2010(A) Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 34,425,297	25,404,853	18,128,076

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2019	\$ 56,574,368	34,409,078	22,165,290
Changes for the Year:			
Service Cost	1,031,711	—	1,031,711
Interest on the Total Pension Liability	3,859,414	—	3,859,414
Changes of Benefit Terms	45,125	—	45,125
Difference Between Expected and Actual Experience of the Total Pension Liability	(56,180)	—	(56,180)
Changes of Assumptions	435,278	—	435,278
Contributions - Employer	—	1,925,102	(1,925,102)
Contributions - Employees	—	455,555	(455,555)
Net Investment Income	—	(184,408)	184,408
Benefit Payments, Including Refunds of Employee Contributions	(2,658,717)	(2,658,717)	—
Other (Net Transfer)	—	(120,464)	120,464
Net Changes	2,656,631	(582,932)	3,239,563
Balances at April 30, 2020	59,230,999	33,826,146	25,404,853

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

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

For the year ended April 30, 2020, the City recognized pension expense of \$3,413,766. At April 30, 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	Totals
Difference Between Expected and Actual Experience	\$ 195,700	(288,824)	(93,124)
Change in Assumptions	1,214,260	(231,315)	982,945
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,798,239		1,798,239
Total Deferred Amounts Related to Police Pension	3,208,199	(520,139)	2,688,060

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

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 711,494
2022	758,134
2023	574,457
2024	578,548
2025	64,773
Thereafter	654
Total	2,688,060

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan

Plan Descriptions

Plan Administration. The Firefighters' Pension Plan is a single-employer defined benefit pension plan that covers all sworn firefighter personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The City accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the City President, one member is elected by pension beneficiaries and two members are elected by active fire employees.

Plan Membership. At April 30, 2020, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	77
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>52</u>
Total	<u><u>133</u></u>

Benefits Provided. The following is a summary of the Firefighters' Pension Plan as provided for in Illinois State Statutes.

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for the pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.455% 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 and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended December 31, 2014, the City's contribution was 76.80% of covered payroll.

Concentrations. At year end, the Pension Plan has investments (other than U.S. Government and U.S. Government-guaranteed obligations) in any one organization that represent 5 percent or more of net position available for benefits as follows:

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued****Firefighters' Pension Plan - Continued****Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	Graded by Years of Service
Cost of Living Adjustments	3.25%
Inflation	2.25%

Mortality rates were based on PubS-2010(A) Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 56,957,120	46,781,619	38,487,531

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2019	\$ 69,161,476	27,250,811	41,910,665
Changes for the Year:			
Service Cost	1,070,555	—	1,070,555
Interest on the Total Pension Liability	4,689,906	—	4,689,906
Changes of Benefit Terms	75,489	—	75,489
Difference Between Expected and Actual			
Experience of the Total Pension Liability	1,448,692	—	1,448,692
Changes of Assumptions	1,119,661	—	1,119,661
Contributions - Employer	—	3,417,696	(3,417,696)
Contributions - Employees	—	418,623	(418,623)
Net Investment Income	—	(258,895)	258,895
Benefit Payments, Including Refunds of Employee Contributions	(3,993,531)	(3,993,531)	—
Other (Net Transfer)	—	(44,075)	44,075
Net Changes	4,410,772	(460,182)	4,870,954
Balances at April 30, 2020	73,572,248	26,790,629	46,781,619

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

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

For the year ended April 30, 2020, the City recognized pension expense of \$4,815,456. At April 30, 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	Totals
Difference Between Expected and Actual Experience	\$ 1,789,340	(377,490)	1,411,850
Change in Assumptions	1,567,921	(390,544)	1,177,377
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,455,776	—	1,455,776
Total Deferred Amounts Related to Police Pension	4,813,037	(768,034)	4,045,003

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

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 371,798
2022	1,278,112
2023	1,159,374
2024	923,902
2025	311,817
Thereafter	—
Total	4,045,003

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The City provides post-retirement health benefits, as per the requirements of local ordinances and labor agreements. Retirees covered under the Teamsters, Chauffeurs, and Helper Local Union No. 627 agreement are eligible to continue their health care coverage. Individuals are responsible for 100% of the premium cost for the coverage elected, except any retiree after April 1, 2009 who was hired prior to January 1, 2018 shares equally in the monthly applicable rate with the City paying 50% until the individual reaches 65 years of age.

Plan Membership. As of April 30, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	64
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>172</u>
Total	<u><u>236</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of the same date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.25%
Discount Rate	2.92%
Healthcare Cost Trend Rates	Initial rate of 6.00%, grading down to the ultimate trend rate of 5.00%
Retirees' Share of Benefit-Related Costs	100% of the benefit costs

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on an index of 20-year general obligation bonds with an average AA credit rating.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted mortality Table fully generational using Scale MP-2020.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2019	\$ 23,017,550
Changes for the Year:	
Service Cost	864,987
Interest on the Total OPEB Liability	888,623
Difference Between Expected and Actual Experience	(1,567,143)
Changes of Assumptions or Other Inputs	2,604,577
Benefit Payments	(880,211)
Net Changes	1,910,833
Balance at April 30, 2020	24,928,383

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.92%, while the prior valuation used 3.79%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.92%)	Current Discount Rate (2.92%)	1% Increase (3.92%)
Total OPEB Liability	\$ 27,769,825	24,928,383	22,496,582

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	22,022,712	24,928,383	28,434,140

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

For the year ended April 30, 2020, the City recognized OPEB expense of \$857,259. At April 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$	445,196	(5,794,096)	(5,348,900)
Change in Assumptions		2,616,235	(1,142,399)	1,473,836
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		—	—	—
Total Deferred Amounts Related to OPEB		3,061,431	(6,936,495)	(3,875,064)

CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (896,352)
2022	(896,352)
2023	(896,352)
2024	(896,349)
2025	(679,420)
Thereafter	389,761
Total	<u>(3,875,064)</u>

SUBSEQUENT EVENT

Debt Issuance

On May 12, 2020, the City issued \$4,245,000 General Obligation Refunding Bonds of 2020A with interest rates ranging from 1.38% to 2.22% and maturing on August 1, 2030.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund - Regular Plan
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Investment Returns
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - Motor Fuel Tax - Special Revenue Fund
 - Library - Special Revenue Fund
 - TIF #1 Central Business District - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary information - budgets are adopted on a basis consistent with generally accepted accounting principles.

CITY OF PEKIN, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 693,405	\$ 693,405	\$ —	\$ 5,483,557	12.65%
2017	700,444	700,444	—	5,560,101	12.60%
2018	721,090	721,090	—	6,068,890	11.88%
2019	643,605	643,605	—	5,958,571	10.80%
2020	607,362	607,362	—	5,714,839	10.63%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CITY OF PEKIN, ILLINOIS

Police Pension Fund
Schedule of Employer Contributions
April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,482,458	\$ 1,534,236	\$ 51,778	\$ 3,873,585	39.61%
2016	1,402,701	1,577,451	174,750	4,001,045	39.43%
2017	1,508,247	1,599,022	90,775	4,147,522	38.55%
2018	1,694,720	1,739,614	44,894	4,160,637	41.81%
2019	1,851,757	1,867,574	15,817	4,306,260	43.37%
2020	1,948,987	1,925,102	(23,885)	4,504,784	42.73%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	3.00%
Investment Rate of Return	7.00%
Retirement Age	50 - 65
Mortality	PubS-2010(A) Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CITY OF PEKIN, ILLINOIS

Firefighters' Pension Fund
Schedule of Employer Contributions
April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,984,713	\$ 2,258,166	\$ 273,453	\$ 3,750,045	60.22%
2016	2,194,373	2,375,747	181,374	3,471,056	68.44%
2017	2,318,690	2,466,193	147,503	4,017,170	61.39%
2018	2,813,436	3,016,014	202,578	4,147,728	72.71%
2019	3,138,450	3,258,995	120,545	4,114,669	79.20%
2020	3,448,829	3,417,696	(31,133)	4,449,841	76.80%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	3.25%
Investment Rate of Return	7.00%
Retirement Age	50 - 65
Mortality	PubS-2010(A) Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CITY OF PEKIN, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2020

	<u>12/31/15</u>
Total Pension Liability	
Service Cost	\$ 559,310
Interest	1,991,480
Differences Between Expected and Actual Experience	115,804
Change of Assumptions	33,416
Benefit Payments, Including Refunds of Member Contributions	<u>(1,326,712)</u>
Net Change in Total Pension Liability	1,373,298
Total Pension Liability - Beginning	<u>27,007,763</u>
 Total Pension Liability - Ending	 <u><u>28,381,061</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 629,532
Contributions - Members	242,615
Net Investment Income	118,894
Benefit Payments, Including Refunds of Member Contributions	(1,326,712)
Other (Net Transfer)	<u>329,484</u>
Net Change in Plan Fiduciary Net Position	(6,187)
Plan Net Position - Beginning	<u>24,005,995</u>
 Plan Net Position - Ending	 <u><u>23,999,808</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 4,381,253</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 84.56%
 Covered Payroll	 \$ 5,020,196
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 87.27%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018. Changes in assumptions related to the demographics were made in 2014 and 2017.

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

12/31/16	12/31/17	12/31/18	12/31/19
557,324	596,378	595,813	605,992
2,086,499	2,160,050	2,163,191	2,205,280
(69,706)	34,285	(177,903)	110,411
(100,444)	(944,894)	838,955	—
(1,456,030)	(1,792,445)	(1,814,876)	(1,885,199)
1,017,643	53,374	1,605,180	1,036,484
28,381,061	29,398,704	29,452,078	31,057,258
29,398,704	29,452,078	31,057,258	32,093,742
712,546	717,857	707,535	544,687
251,153	269,123	273,600	262,094
1,635,608	4,462,013	(1,722,390)	4,967,341
(1,456,030)	(1,792,445)	(1,814,876)	(1,885,199)
(47,550)	(720,859)	134,207	(82,740)
1,095,727	2,935,689	(2,421,924)	3,806,183
23,999,808	25,095,535	28,031,224	25,609,300
25,095,535	28,031,224	25,609,300	29,415,483
4,303,169	1,420,854	5,447,958	2,678,259
85.36%	95.18%	82.46%	91.65%
5,565,182	5,878,828	6,055,997	5,769,994
77.32%	24.17%	89.96%	46.42%

CITY OF PEKIN, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability

April 30, 2020

	4/30/15
Total Pension Liability	
Service Cost	\$ 775,146
Interest	3,065,230
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions	—
Benefit Payments, Including Refunds of Member Contributions	(2,352,616)
Net Change in Total Pension Liability	1,487,760
Total Pension Liability - Beginning	44,965,312
Total Pension Liability - Ending	46,453,072
Plan Fiduciary Net Position	
Contributions - Employer	\$ 1,534,236
Contributions - Members	408,953
Contributions - Other	—
Net Investment Income	1,816,276
Benefit Payments, Including Refunds of Member Contributions	(2,352,616)
Administrative Expenses	(64,475)
Net Change in Plan Fiduciary Net Position	1,342,374
Plan Net Position - Beginning	27,640,241
Plan Net Position - Ending	28,982,615
Employer's Net Pension Liability	\$ 17,470,457
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.39%
Covered Payroll	\$ 3,873,585
Employer's Net Pension Liability as a Percentage of Covered Payroll	451.02%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

4/30/16	4/30/17	4/30/18	4/30/19	4/30/20
765,440	901,042	964,115	1,022,067	1,031,711
3,168,643	3,450,422	3,576,666	3,717,057	3,859,414
—	—	—	—	45,125
(902,723)	452,993	(27,032)	17,671	(56,180)
3,385,353	(571,490)	—	—	435,278
(2,373,461)	(2,409,154)	(2,449,821)	(2,566,492)	(2,658,717)
4,043,252	1,823,813	2,063,928	2,190,303	2,656,631
46,453,072	50,496,324	52,320,137	54,384,065	56,574,368
50,496,324	52,320,137	54,384,065	56,574,368	59,230,999
1,577,451	1,599,022	1,739,614	1,867,574	1,925,102
425,591	541,097	461,643	419,247	455,555
—	—	—	—	—
(463,448)	2,779,967	2,442,669	2,218,357	(184,408)
(2,373,461)	(2,409,154)	(2,449,821)	(2,566,492)	(2,658,717)
(86,825)	(79,449)	(106,368)	(110,751)	(120,464)
(920,692)	2,431,483	2,087,737	1,827,935	(582,932)
28,982,615	28,061,923	30,493,406	32,581,143	34,409,078
28,061,923	30,493,406	32,581,143	34,409,078	33,826,146
22,434,401	21,826,731	21,802,922	22,165,290	25,404,853
55.57%	58.28%	59.91%	60.82%	57.11%
4,001,045	4,147,522	4,160,637	4,306,260	4,504,784
560.71%	526.26%	524.03%	514.72%	563.95%

CITY OF PEKIN, ILLINOIS

Firefighter's Pension Fund
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2020

	<u>4/30/15</u>
Total Pension Liability	
Service Cost	\$ 1,121,881
Interest	3,543,523
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(331,383)
Change of Assumptions	2,658,411
Benefit Payments, Including Refunds of Member Contributions	(2,946,394)
Net Change in Total Pension Liability	4,046,038
Total Pension Liability - Beginning	<u>52,094,952</u>
Total Pension Liability - Ending	<u><u>56,140,990</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 2,258,166
Contributions - Members	358,384
Net Investment Income	1,473,145
Benefit Payments, Including Refunds of Member Contributions	(2,946,394)
Administrative Expenses	(19,171)
Net Change in Plan Fiduciary Net Position	1,124,130
Plan Net Position - Beginning	<u>22,043,973</u>
Plan Net Position - Ending	<u><u>23,168,103</u></u>
Employer's Net Pension Liability	<u><u>\$ 32,972,887</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.27%
Covered Payroll	\$ 3,750,045
Employer's Net Pension Liability as a Percentage of Covered Payroll	879.27%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Change of assumption related to the discount rate and mortality were made in 2018.

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

4/30/16	4/30/17	4/30/18	4/30/19	4/30/20
1,061,180	1,141,276	1,221,165	991,212	1,070,555
3,813,115	4,474,172	4,271,938	4,565,810	4,689,906
—	—	—	—	75,489
1,258,552	(1,888,126)	949,040	243,019	1,448,692
5,562,946	(1,953,420)	1,416,691	—	1,119,661
(3,335,842)	(3,450,939)	(3,592,450)	(3,728,853)	(3,993,531)
8,359,951	(1,677,037)	4,266,384	2,071,188	4,410,772
56,140,990	64,500,941	62,823,904	67,090,288	69,161,476
64,500,941	62,823,904	67,090,288	69,161,476	73,572,248
2,375,747	2,466,193	3,016,014	3,258,995	3,417,696
389,998	395,113	398,356	407,832	418,623
(437,152)	2,218,913	2,112,236	1,708,764	(258,895)
(3,335,842)	(3,450,939)	(3,592,450)	(3,728,853)	(3,993,531)
(29,753)	(29,292)	(27,451)	(33,721)	(44,075)
(1,037,002)	1,599,988	1,906,705	1,613,017	(460,182)
23,168,103	22,131,101	23,731,089	25,637,794	27,250,811
22,131,101	23,731,089	25,637,794	27,250,811	26,790,629
42,369,840	39,092,815	41,452,494	41,910,665	46,781,619
34.31%	37.77%	38.21%	39.40%	36.41%
3,471,056	4,017,170	4,147,728	4,114,669	4,449,841
1220.66%	973.14%	999.40%	1018.57%	1051.31%

CITY OF PEKIN, ILLINOIS

Police Pension Fund
Schedule of Investment Returns
April 30, 2020

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	6.57%
2016	(1.56%)
2017	9.88%
2018	7.86%
2019	6.90%
2020	(0.73%)

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CITY OF PEKIN, ILLINOIS

Firefighter's Pension Fund
Schedule of Investment Returns
April 30, 2020

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	6.55%
2016	(1.90%)
2017	9.96%
2018	8.79%
2019	6.67%
2020	(0.57%)

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

CITY OF PEKIN, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2020

	4/30/17	4/30/18	4/30/19	4/30/20
Total OPEB Liability				
Service Cost	\$ 1,388,111	1,273,954	779,630	864,987
Interest	896,857	1,073,585	856,479	888,623
Difference Between Expected and Actual Experience	—	(7,076,556)	593,596	(1,567,143)
Change of Assumptions or Other Inputs	(1,670,335)	(439,511)	449,640	2,604,577
Benefit Payments	(764,408)	(833,205)	(903,115)	(880,211)
Net Change in Total OPEB Liability	(149,775)	(6,001,733)	1,776,230	1,910,833
Total OPEB Liability - Beginning	27,392,828	27,243,053	21,241,320	23,017,550
Total OPEB Liability - Ending	27,243,053	21,241,320	23,017,550	24,928,383
Covered-Employee Payroll	\$ 12,846,107	12,314,491	12,745,498	12,464,396
Total OPEB Liability as a Percentage of Covered-Employee Payroll	212.07%	172.49%	180.59%	200.00%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Change of assumption related to the discount rate were made in 2017 through 2020.

CITY OF PEKIN, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 7,638,500	7,638,500	12,566,640
Intergovernmental	11,820,700	11,820,700	12,823,435
Licenses and Permits	344,517	344,517	377,806
Charges for Services	2,026,366	2,026,366	2,013,778
Fines, Forfeitures and Penalties	146,500	146,500	110,119
Investment Income	7,500	7,500	121,523
Miscellaneous	154,500	154,500	288,747
Total Revenues	22,138,583	22,138,583	28,302,048
Expenditures			
General Government	2,788,759	2,788,759	3,009,300
Public Safety	17,447,696	17,447,696	21,632,804
Public Works	1,641,097	1,641,097	1,795,678
Capital Outlay	11,100	11,100	139,634
Debt Service			
Principal Retirement	921,105	921,105	720,443
Interest and Fiscal Charges	1,500	1,500	204,462
Total Expenditures	22,811,257	22,811,257	27,502,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	(672,674)	(672,674)	799,727
Other Financing Sources			
Debt Issuance	20,000	20,000	—
Disposal of Capital Assets	1,500	1,500	105,065
Transfers In	1,447,626	1,447,626	7,339,752
	1,449,126	1,449,126	7,444,817
Net Change in Fund Balance	776,452	776,452	8,244,544
Fund Balance - Beginning as Restated			9,309,476
Fund Balance - Ending			17,554,020

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Motor Fuel Taxes	\$ 875,000	875,000	1,258,125
Grants	380,000	380,000	437,026
Investment Income	68,500	68,500	67,498
Miscellaneous	—	—	(474)
Total Revenues	1,323,500	1,323,500	1,762,175
Expenditures			
Public Works			
Contractual Services and Other Expenses	1,120,000	1,120,000	588,975
Capital Outlay	1,650,000	1,650,000	671,813
Total Expenditures	2,770,000	2,770,000	1,260,788
Net Change in Fund Balance	(1,446,500)	(1,446,500)	501,387
Fund Balance - Beginning as Restated			3,049,229
Fund Balance - Ending			3,550,616

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Library - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Taxes	\$ 1,133,290	1,133,290	1,131,369
Intergovernmental			
Replacement Taxes	93,000	93,000	126,646
Grants	47,830	47,830	44,551
Charges for Services	52,400	52,400	50,148
Fines, Forfeitures and Penalties	13,600	13,600	10,369
Investment Income	9,300	9,300	15,506
Miscellaneous	14,000	14,000	197,545
Total Revenues	1,363,420	1,363,420	1,576,134
Expenditures			
Culture and Recreation			
Personnel Costs	887,825	887,825	855,885
Books, Programs, and Services	208,880	208,880	205,346
Grant Expense	44,030	44,030	43,989
Gifts and Endowments Expense	13,500	13,500	33,167
Other Services and Charges	193,185	193,185	191,207
Capital Outlay	1,000	1,000	185,526
Total Expenditures	1,348,420	1,348,420	1,515,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,000	15,000	61,014
Other Financing (Uses)			
Transfers Out	(15,000)	(15,000)	(15,000)
Net Change in Fund Balance	—	—	46,014
Fund Balance - Beginning			740,538
Fund Balance - Ending			786,552

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

TIF #1 Central Business District - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Taxes	\$ 515,100	515,100	508,713
Investment Income	35,000	35,000	38,248
Total Revenues	550,100	550,100	546,961
Expenditures			
Economic Development			
Personnel Costs	279,334	279,334	80,621
Contractual Services and Other Expenses	1,008,250	1,008,250	389,827
Capital Outlay	1,075,000	1,075,000	—
Total Expenditures	2,362,584	2,362,584	470,448
Net Change in Fund Balance	(1,812,484)	(1,812,484)	76,513
Fund Balance - Beginning			3,249,647
Fund Balance - Ending			3,326,160

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements - General Fund
- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Major Enterprise Funds
- Budgetary Comparison Schedules - Nonmajor Enterprise Fund
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds
- Combining Statements - Pension Trust Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Library Fund

The Library Fund is used to account for taxes restricted for activities of the Pekin Public Library.

TIF #1 Central Business District Fund

The TIF #1 Central Business District Fund is used to account for tax increment financing district related property taxes and expenditures for the Central Business District.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for motor fuel tax allocations from the State of Illinois and expenditures related to the City's annual road rehabilitation and construction program.

Tourism

The Tourism Fund is used to account for the collection of local hotel/motel taxes that are used to promote tourism within the City of Pekin.

HUD Metro Development

The HUD Metro Development Fund is used to account for Housing and Urban Development grant revenues and expenditures.

TIF #2 South Industrial Park Conversion Area

The TIF #2 South Industrial Park Conversion Area is used to account for incremental real estate taxes that are generated in the district to promote development in the Riverway Business Development area.

Foreign Fire Insurance Board Fund

The Foreign Fire Insurance Board Fund is used to account for revenue generated by state statute assessing a tax on out of state insurance policies. The resources of which are spent to support the fire department.

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for acquisition or construction of major capital facilities not being financed by proprietary funds.

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been 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 purpose.

School Bus Fund

The School Bus Fund is used to account for the operations of the City's school bus operations.

Solid Waste Fund

The Solid Waste Fund is used to account for the provision of solid waste collection and disposal services.

Sewerage Fund

The Sewerage Fund is used to account for the operations of the City's sewerage Services.

Airport Fund

The Airport Fund is used to account for the operation of the City's municipal airport.

Economic Development Fund

The Economic Development Fund is used to account for specific economic development projects identified by the City.

INTERNAL SERVICE FUNDS

Vehicle Maintenance Fund

The Vehicle Maintenance Fund is used to account for vehicle fuel, repairs and maintenance services provided to the various City departments for City owned vehicles. Charges for services provided by this fund are allocated to the various City departments on a cost recovery basis.

INDIVIDUAL FUND DESCRIPTIONS - Continued

INTERNAL SERVICE FUNDS - Continued

Employee Benefits Fund

The Employee Benefits Fund is used to account for insurance premiums and claims for City employees and their dependents. Charges for services provided by this fund are allocated to the various City departments on a cost recovery basis.

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

Firefighter's Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the fire department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by an annual actuarial study.

CITY OF PEKIN, ILLINOIS

General Fund - by Account
Combining Balance Sheet
April 30, 2020

	General Corporate	Storm Sewer	Totals
ASSETS			
Cash and Investments	\$ 10,427,782	—	10,427,782
Receivables - Net of Allowances			
Taxes	8,427,019	—	8,427,019
Accounts	705,703	—	705,703
Other	12,898	—	12,898
Due from Other Governments	206,372	—	206,372
Due from Other Funds	4,511,050	—	4,511,050
Total Assets	24,290,824	—	24,290,824
LIABILITIES			
Accounts Payable	377,513	—	377,513
Accrued Payroll	461,468	—	461,468
Due to Other Governments	17,456	—	17,456
Due to Other Funds	28,725	—	28,725
Other Payables	17,235	—	17,235
Total Liabilities	902,397	—	902,397
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	5,629,392	—	5,629,392
Unavailable Revenue	205,015	—	205,015
Total Deferred Inflows of Resources	5,834,407	—	5,834,407
Total Liabilities and Deferred Inflows of Resources	6,736,804	—	6,736,804
FUND BALANCES			
Nonspendable	231,835	—	231,835
Unassigned	17,322,185	—	17,322,185
Total Fund Balances	17,554,020	—	17,554,020
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	24,290,824	—	24,290,824

CITY OF PEKIN, ILLINOIS

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2020

	General Corporate	Storm Sewer	Eliminations	Totals
Revenues				
Taxes	\$ 12,566,640	—	—	12,566,640
Intergovernmental	12,823,435	—	—	12,823,435
Licenses and Permits	377,806	—	—	377,806
Charges for Services	2,013,778	—	—	2,013,778
Fines, Forfeitures and Penalties	110,119	—	—	110,119
Investment Income	121,523	—	—	121,523
Miscellaneous	288,747	—	—	288,747
Total Revenues	28,302,048	—	—	28,302,048
Expenditures				
General Government	3,009,300	—	—	3,009,300
Public Safety	21,632,804	—	—	21,632,804
Public Works	1,795,678	—	—	1,795,678
Capital Outlay	139,634	—	—	139,634
Debt Service				
Principal Retirement	720,443	—	—	720,443
Interest and Fiscal Charges	204,462	—	—	204,462
Total Expenditures	27,502,321	—	—	27,502,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	799,727	—	—	799,727
Other Financing Sources				
Disposal of Capital Assets	105,065	—	—	105,065
Transfers In	2,033,625	5,306,127	—	7,339,752
	2,138,690	5,306,127	—	7,444,817
Net Change in Fund Balances	2,938,417	5,306,127	—	8,244,544
Fund Balance - Beginning as Restated	14,615,603	(5,306,127)	—	9,309,476
Fund Balances - Ending	17,554,020	—	—	17,554,020

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

General Corporate - General Fund Sub-Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 7,638,500	7,638,500	12,566,640
Intergovernmental	11,820,700	11,820,700	12,823,435
Licenses and Permits	344,517	344,517	377,806
Charges for Services	2,026,366	2,026,366	2,013,778
Fines, Forfeitures and Penalties	146,500	146,500	110,119
Investment Income	7,500	7,500	121,523
Miscellaneous	154,500	154,500	288,747
Total Revenues	22,138,583	22,138,583	28,302,048
Expenditures			
General Government	2,788,759	2,788,759	3,009,300
Public Safety	17,447,696	17,447,696	21,632,804
Public Works	1,641,097	1,641,097	1,795,678
Capital Outlay	11,100	11,100	139,634
Debt Service			
Principal Retirement	921,105	921,105	720,443
Interest and Fiscal Charges	1,500	1,500	204,462
Total Expenditures	22,811,257	22,811,257	27,502,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	(672,674)	(672,674)	799,727
Other Financing Sources			
Debt Issuance	20,000	20,000	—
Disposal of Capital Assets	1,500	1,500	105,065
Transfers In	1,447,626	1,447,626	2,033,625
	1,469,126	1,469,126	2,138,690
Net Change in Fund Balance	796,452	796,452	2,938,417
Fund Balance - Beginning as Restated			14,615,603
Fund Balance - Ending			17,554,020

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

General Corporate - General Fund Sub-Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Taxes			
Property Taxes	\$ 403,500	403,500	5,576,109
Home Rule Sales Taxes	5,820,000	5,820,000	5,616,780
Food and Beverage Taxes	1,235,000	1,235,000	1,189,259
Packaged Liquor Taxes	180,000	180,000	184,492
	<u>7,638,500</u>	<u>7,638,500</u>	<u>12,566,640</u>
Intergovernmental			
Sales Taxes	5,540,000	5,540,000	5,526,068
State Income Taxes	3,325,000	3,325,000	3,695,255
Use Taxes	970,000	970,000	1,176,438
Replacement Taxes	980,200	980,200	1,502,500
Gaming Taxes	390,000	390,000	362,577
Telecommunication Taxes	555,000	555,000	498,862
Cannabis Taxes	—	—	5,579
Grants	59,500	59,500	56,156
Contributions	1,000	1,000	—
	<u>11,820,700</u>	<u>11,820,700</u>	<u>12,823,435</u>
Licenses and Permits	<u>344,517</u>	<u>344,517</u>	<u>377,806</u>
Charges for Services	<u>2,026,366</u>	<u>2,026,366</u>	<u>2,013,778</u>
Fines, Forfeitures and Penalties	<u>146,500</u>	<u>146,500</u>	<u>110,119</u>
Investment Income	<u>7,500</u>	<u>7,500</u>	<u>121,523</u>
Miscellaneous	<u>154,500</u>	<u>154,500</u>	<u>288,747</u>
Total Revenues	<u><u>22,138,583</u></u>	<u><u>22,138,583</u></u>	<u><u>28,302,048</u></u>

CITY OF PEKIN, ILLINOIS

General Corporate - General Fund Sub-Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
General Government			
Administration			
Personnel Costs	\$ 224,665	224,665	243,772
Supplies and Materials	300	300	360
Contractual Services and Other Expenses	47,150	47,150	54,520
	272,115	272,115	298,652
Legal			
Contractual Services and Other Expenses	350,000	350,000	300,920
City Clerk			
Personnel Costs	122,554	122,554	116,168
Supplies and Materials	450	450	287
Contractual Services and Other Expenses	15,750	15,750	6,742
	138,754	138,754	123,197
Human Resources			
Personnel Costs	116,803	116,803	116,774
Supplies and Materials	800	800	1,047
Contractual Services and Other Expenses	12,400	12,400	10,767
	130,003	130,003	128,588
Finance			
Personnel Costs	175,466	175,466	155,461
Supplies and Materials	5,690	5,690	5,415
Contractual Services and Other Expenses	8,400	8,400	29,992
	189,556	189,556	190,868
Information Technology			
Personnel Costs	141,127	141,127	158,917
Supplies and Materials	20,700	20,700	18,713
Contractual Services and Other Expenses	839,358	839,358	1,031,907
	1,001,185	1,001,185	1,209,537
City Treasurer			
Personnel Costs	21,530	21,530	13,985
Contractual Services and Other Expenses	1,000	1,000	—
	22,530	22,530	13,985

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

General - General Fund Sub-Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
General Government - Continued			
General Operations			
Personnel Costs	\$ —	—	476,485
Supplies and Materials	365,616	365,616	13,547
Contractual Services and Other Expenses	319,000	319,000	253,521
	684,616	684,616	743,553
Total General Government	2,788,759	2,788,759	3,009,300
Public Safety			
Police			
Personnel Costs	7,511,602	7,511,602	8,966,628
Supplies and Materials	882,877	882,877	764,319
Contractual Services and Other Expenses	374,650	374,650	413,500
	8,769,129	8,769,129	10,144,447
Fire			
Personnel Costs	6,877,084	6,877,084	10,186,042
Supplies and Materials	302,037	302,037	236,573
Contractual Services and Other Expenses	228,250	228,250	207,660
	7,407,371	7,407,371	10,630,275
Building Inspection			
Personnel Costs	555,730	555,730	351,813
Supplies and Materials	3,250	3,250	2,269
Contractual Services and Other Expenses	102,400	102,400	76,827
	661,380	661,380	430,909
Public Property			
Personnel Costs	267,466	267,466	170,832
Supplies and Materials	28,150	28,150	29,614
Contractual Services and Other Expenses	314,200	314,200	226,727
	609,816	609,816	427,173
Public Safety	17,447,696	17,447,696	21,632,804

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

General - General Fund Sub-Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Public Works			
Streets			
Personnel Costs	\$ 961,405	961,405	895,698
Supplies and Materials	24,675	24,675	47,002
Contractual Services and Other Expenses	483,323	483,323	710,490
	1,469,403	1,469,403	1,653,190
Engineering/GIS			
Personnel Costs	74,144	74,144	62,970
Supplies and Materials	1,400	1,400	831
Contractual Services and Other Expenses	96,150	96,150	78,687
	171,694	171,694	142,488
Total Public Works	1,641,097	1,641,097	1,795,678
Capital Outlay	11,100	11,100	139,634
Debt Service			
Interest and Fiscal Charges	921,105	921,105	720,443
Principal Retirement	1,500	1,500	204,462
	922,605	922,605	924,905
Total Expenditures	22,811,257	22,811,257	27,502,321

CITY OF PEKIN, ILLINOIS

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Local Motor Fuel Taxes	\$ 530,000	530,000	496,866
Charges for Services	105,000	105,000	132,682
Fines, Forfeitures and Penalties	—	—	1,803
Investment Income	92,800	92,800	91,444
Miscellaneous	—	—	4,570
Total Revenues	727,800	727,800	727,365
Expenditures			
Public Works			
Supplies and Materials	15,000	15,000	—
Contractual Services and Other Expenses	280,000	280,000	150,674
Capital Outlay	4,020,000	4,020,000	13,832
Total Expenditures	4,315,000	4,315,000	164,506
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,587,200)	(3,587,200)	562,859
Other Financing (Uses)			
Transfers Out	(412,800)	(412,800)	(412,800)
Net Change in Fund Balance	(4,000,000)	(4,000,000)	150,059
Fund Balance - Beginning			4,234,267
Fund Balance - Ending			4,384,326

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
April 30, 2020

	Tourism	HUD Metro Development	TIF #2 South Industrial Park Conversion Area	Foreign Fire Insurance Board	Total
ASSETS					
Cash and Investments	\$ 53,235	—	28,350	54,997	136,582
Receivables					
Taxes	38,246	—	90,398	—	128,644
Accounts	921	—	—	—	921
Loans	—	1,131,032	—	—	1,131,032
Other	269	—	—	—	269
Due from Other Governments	—	21,469	—	—	21,469
Due from Other Funds	—	230	—	—	230
Total Assets	92,671	1,152,731	118,748	54,997	1,419,147
LIABILITIES					
Accounts Payable	180	11,012	1,463	—	12,655
Accrued Payroll	503	4,114	1,117	—	5,734
Due to Other Funds	—	31,481	—	—	31,481
Total Liabilities	683	46,607	2,580	—	49,870
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	—	—	90,398	—	90,398
Unavailable Revenues	—	10,074	—	—	10,074
Total Deferred Inflows of Resources	—	10,074	90,398	—	100,472
Total Liabilities and Deferred Inflows of Resources	683	56,681	92,978	—	150,342
FUND BALANCES					
Restricted	—	1,131,032	25,770	54,997	1,211,799
Committed	91,988	—	—	—	91,988
Unassigned	—	(34,982)	—	—	(34,982)
Total Fund Balances	91,988	1,096,050	25,770	54,997	1,268,805
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	92,671	1,152,731	118,748	54,997	1,419,147

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2020

	Tourism	HUD Metro Development	TIF #2 South Industrial Park Conversion Area	Foreign Fire Insurance Board	Totals
Revenues					
Taxes	\$ 191,959	—	86,809	49,934	328,702
Intergovernmental	—	441,218	—	—	441,218
Fines, Forfeitures and Penalties	853	—	—	—	853
Investment Income	1,302	1,397	942	184	3,825
Total Revenues	194,114	442,615	87,751	50,118	774,598
Expenditures					
Public Safety	—	—	—	23,438	23,438
Economic Development	194,351	449,752	127,400	—	771,503
Capital Outlay	—	—	—	27,952	27,952
Debt Service					
Principal Retirement	90,851	—	—	—	90,851
Interest and Fiscal Charges	5,611	—	—	—	5,611
Total Expenditures	290,813	449,752	127,400	51,390	919,355
Net Change in Fund Balances	(96,699)	(7,137)	(39,649)	(1,272)	(144,757)
Fund Balances - Beginning	188,687	1,103,187	65,419	56,269	1,413,562
Fund Balances - Ending	91,988	1,096,050	25,770	54,997	1,268,805

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Tourism - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Hotel and Motel Taxes	\$ 205,000	205,000	191,959
Charges for Services	3,500	3,500	—
Fines, Forfeitures and Penalties	—	—	853
Investment Income	2,400	2,400	1,302
Miscellaneous	5,500	5,500	—
Total Revenues	216,400	216,400	194,114
Expenditures			
Economic Development			
Personnel Costs	12,651	12,651	44,263
Contractual Services and Other Expenses	146,000	146,000	150,088
Debt Service			
Principal Retirement	96,462	96,462	90,851
Interest and Fiscal Charges	—	—	5,611
Total Expenditures	255,113	255,113	290,813
Net Change in Fund Balance	(38,713)	(38,713)	(96,699)
Fund Balance - Beginning			188,687
Fund Balance - Ending			91,988

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

HUD Metro Development - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Grants	\$ 943,639	943,639	441,218
Investment Income	—	—	1,397
Total Revenues	943,639	943,639	442,615
Expenditures			
Economic Development			
Personnel Costs	98,215	98,215	121,835
Supplies and Materials	700	700	412
Contractual Services and Other Expenses	844,724	844,724	327,505
Total Expenditures	943,639	943,639	449,752
Net Change in Fund Balance	—	—	(7,137)
Fund Balance - Beginning as Restated			1,103,187
Fund Balance - Ending			1,096,050

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

TIF #2 South Industrial Park Conversion Area - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Taxes	\$ 25,000	25,000	86,809
Investment Income	—	—	942
Total Revenues	25,000	25,000	87,751
Expenditures			
Economic Development			
Personnel Costs	22,171	22,171	38,786
Contractual Services and Other Expenses	525,000	525,000	88,614
Total Expenditures	547,171	547,171	127,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(522,171)	(522,171)	(39,649)
Other Financing Sources			
Transfers In	500,000	500,000	—
Net Change in Fund Balance	(22,171)	(22,171)	(39,649)
Fund Balance - Beginning			65,419
Fund Balance - Ending			25,770

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

School Bus - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 5,098,676	5,098,676	4,847,172
Operating Expenses			
Operations			
Personnel Costs	2,887,860	2,887,860	3,119,451
Supplies	17,600	17,600	23,881
Other Services and Charges	1,425,496	1,425,496	1,531,446
Depreciation	—	—	128,318
Total Operating Expenses	4,330,956	4,330,956	4,803,096
Operating Income	767,720	767,720	44,076
Nonoperating Revenues			
Investment Income	—	—	25,713
Income Before Transfers	767,720	767,720	69,789
Transfers Out	(604,486)	(604,486)	(744,564)
Change in Net Position	163,234	163,234	(674,775)
Net Position - Beginning			2,290,225
Net Position - Ending			1,615,450

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Solid Waste - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 2,830,460	2,830,460	2,876,510
Operating Expenses			
Operations			
Personnel Costs	1,791,684	1,791,684	1,611,982
Supplies	64,550	64,550	61,559
Other Services and Charges	945,966	945,966	1,105,004
Depreciation	—	—	174,812
Total Operating Expenses	2,802,200	2,802,200	2,953,357
Operating Income (Loss)	28,260	28,260	(76,847)
Nonoperating Revenues			
Investment Income	—	—	7,360
Grants	71,000	71,000	59,846
Other Income	—	—	28,765
	71,000	71,000	95,971
Income Before Transfers	99,260	99,260	19,124
Transfers Out	(61,340)	(61,340)	(424,099)
Change in Net Position	37,920	37,920	(404,975)
Net Position - Beginning			(2,898,688)
Net Position - Ending			(3,303,663)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Sewerage - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 7,527,100	7,527,100	7,296,295
Operating Expenses			
Operations			
Personnel Costs	2,510,498	2,510,498	2,023,428
Supplies	141,325	141,325	155,339
Other Services and Charges	8,379,435	8,379,435	716,276
Depreciation	—	—	1,988,888
Total Operating Expenses	11,031,258	11,031,258	4,883,931
Operating Income (Loss)	(3,504,158)	(3,504,158)	2,412,364
Nonoperating Revenues (Expenses)			
Investment Income	156,500	156,500	146,337
Interest Expense	1,234,605	1,234,605	(788,712)
	1,391,105	1,391,105	(642,375)
Income (Loss) Before Transfers	(2,113,053)	(2,113,053)	1,769,989
Transfers In	330,000	330,000	330,000
Transfers Out	(639,000)	(639,000)	(7,196,437)
	(309,000)	(309,000)	(6,866,437)
Change in Net Position	(2,422,053)	(2,422,053)	(5,096,448)
Net Position - Beginning			22,453,665
Net Position - Ending			17,357,217

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Airport - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 208,719	208,719	181,657
Operating Expenses			
Operations			
Personnel Costs	124,104	124,104	131,321
Supplies	1,590	1,590	1,791
Other Services and Charges	328,470	328,470	176,498
Depreciation	—	—	59,324
Total Operating Expenses	454,164	454,164	368,934
Operating (Loss)	(245,445)	(245,445)	(187,277)
Nonoperating Revenues (Expenses)			
Investment (Loss)	—	—	(2)
Grants	135,000	135,000	160,816
	135,000	135,000	160,814
(Loss) Before Contributions and Transfers	(110,445)	(110,445)	(26,463)
Capital Contributions	—	—	2,529,863
Transfers Out	—	—	(42,719)
	—	—	2,487,144
Change in Net Position	(110,445)	(110,445)	2,460,681
Net Position - Beginning as Restated			876,200
Net Position - Ending			3,336,881

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Economic Development - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ —	—	25,532
Operating Expenses			
Operations			
Personnel Costs	87,325	87,325	90,987
Supplies	493	493	1
Other Services and Charges	112,700	112,700	90,225
Total Operating Expenses	200,518	200,518	181,213
Operating (Loss)	(200,518)	(200,518)	(155,681)
Nonoperating Revenues (Expenses)			
Investment Income	158,000	158,000	129,651
Interest Expense	(35,980)	(35,980)	—
	122,020	122,020	129,651
Change in Net Position	(78,498)	(78,498)	(26,030)
Net Position - Beginning			2,741,726
Net Position - Ending			2,715,696

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS**Internal Service Funds
Statement of Net Position
April 30, 2020**

See Following Page

CITY OF PEKIN, ILLINOIS

Internal Service Funds
Statement of Net Position
April 30, 2020

	Vehicle Maintenance	Employee Benefits	Totals
ASSETS			
Current Assets			
Receivables - Net of Allowances			
Accounts	\$ 6,934	246,309	253,243
Due from Other Funds	429,240	21,466	450,706
Prepays	12,002	—	12,002
Total Current Assets	448,176	267,775	715,951
Noncurrent Assets			
Capital Assets			
Depreciable	89,537	—	89,537
Accumulated Depreciation	(73,543)	—	(73,543)
Total Noncurrent Assets	15,994	—	15,994
Total Assets	464,170	267,775	731,945
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	37,404	—	37,404
Deferred Items - RBP	49,853	—	49,853
Total Deferred Outflows of Resources	87,257	—	87,257
Total Assets and Deferred Outflows of Resources	551,427	267,775	819,202

	Vehicle Maintenance	Employee Benefits	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	16,256	37,485	53,741
Accrued Payroll	15,096	548,940	564,036
Due to Other Funds	714,829	553,055	1,267,884
Current Portion of Long-Term Debt	16,766	—	16,766
Total Current Liabilities	762,947	1,139,480	1,902,427
Noncurrent Liabilities			
Claims Payable	—	304,652	304,652
Compensated Absences Payable	67,064	—	67,064
Net Pension Liability - IMRF	131,324	—	131,324
Total OPEB Liability - RBP	405,938	—	405,938
Total Noncurrent Liabilities	604,326	304,652	908,978
Total Liabilities	1,367,273	1,444,132	2,811,405
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	80,817	—	80,817
Deferred Items - RBP	112,955	—	112,955
Total Deferred Inflows of Resources	193,772	—	193,772
Total Liabilities and Deferred Inflows of Resources	1,561,045	1,444,132	3,005,177
NET POSITION			
Investment in Capital Assets	15,994	—	15,994
Unrestricted (Deficit)	(1,025,612)	(1,176,357)	(2,201,969)
Total Net Position	(1,009,618)	(1,176,357)	(2,185,975)

CITY OF PEKIN, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended April 30, 2020

	Vehicle Maintenance	Employee Benefits	Totals
Operating Revenues			
Charges for Services	\$ 925,587	6,047,522	6,973,109
Operating Expenses			
Operations	850,197	5,842,858	6,693,055
Depreciation	914	—	914
Total Operating Expenses	851,111	5,842,858	6,693,969
Operating Income	74,476	204,664	279,140
Nonoperating Revenues			
Investment Income	—	4,397	4,397
Change in Net Position	74,476	209,061	283,537
Net Position - Beginning as Restated	(1,084,094)	(1,385,418)	(2,469,512)
Net Position - Ending	(1,009,618)	(1,176,357)	(2,185,975)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

For the Fiscal Year Ended April 30, 2020

	Vehicle Maintenance	Employee Benefits	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 833,364	6,218,597	7,051,961
Payments to Employees	(285,445)	—	(285,445)
Payments to Suppliers	(531,903)	(6,784,196)	(7,316,099)
	16,016	(565,599)	(549,583)
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(16,016)	—	(16,016)
Cash Flows from Investing Activities			
Investment Income	—	4,397	4,397
Net Change in Cash and Cash Equivalents	—	(561,202)	(561,202)
Cash and Cash Equivalents - Beginning	—	561,202	561,202
Cash and Cash Equivalents - Ending	—	—	—
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	74,476	204,664	279,140
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities			
Depreciation Expense	914	—	914
(Increase) Decrease in Current Assets	(92,223)	171,075	78,852
Increase (Decrease) in Current Liabilities	32,849	(941,338)	(908,489)
Net Cash Provided by Operating Activities	16,016	(565,599)	(549,583)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Vehicle Maintenance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 905,250	905,250	925,587
Operating Expenses			
Operations			
Personnel Costs	592,543	592,543	285,445
Supplies	900	900	6,578
Cost of Fuel and Parts Sold	459,000	459,000	523,497
Other Services and Charges	39,500	39,500	34,677
Depreciation	—	—	914
Total Operating Expenses	1,091,943	1,091,943	851,111
Change in Net Position	(186,693)	(186,693)	74,476
Net Position - Beginning			(1,084,094)
Net Position - Ending			(1,009,618)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Employee Benefits - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 6,169,019	6,169,019	6,047,522
Operating Expenses			
Operations			
Insurance Claims and Premiums Paid	5,683,370	5,683,370	5,332,722
Other Services and Charges	903,133	903,133	510,136
Total Operating Expenses	6,586,503	6,586,503	5,842,858
Operating Income (Loss)	(417,484)	(417,484)	204,664
Nonoperating Revenues			
Investment Income	1,000	1,000	4,397
Change in Net Position	(416,484)	(416,484)	209,061
Net Position - Beginning as Restated			(1,385,418)
Net Position - Ending			(1,176,357)

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

Pension Trust Funds
Combining Statement of Fiduciary Net Position
April 30, 2020

	Police Pension	Firefighter's Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 1,255,051	1,490,952	2,746,003
Investments			
U.S. Treasury Securities	8,990,154	3,669,264	12,659,418
U.S Agency Securities	614,713	446,808	1,061,521
Corporate Bonds	2,451,511	3,327,886	5,779,397
Mutual Funds	17,254,235	17,780,927	35,035,162
Common Stock	3,166,487	—	3,166,487
Receivables - Net of Allowances			
Accrued Interest	73,217	65,110	138,327
Due from Other Funds	—	4,422	4,422
Prepays	25,013	9,175	34,188
Total Assets	33,830,381	26,794,544	60,624,925
LIABILITIES			
Accounts Payable	4,235	3,915	8,150
NET POSITION			
Net Position Restricted for Pensions	33,826,146	26,790,629	60,616,775

CITY OF PEKIN, ILLINOIS

Pension Trust Funds

Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2020

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 1,925,102	3,417,696	5,342,798
Contributions - Plan Members	424,227	418,623	842,850
Other	31,328	—	31,328
Total Contributions	2,380,657	3,836,319	6,216,976
Investment Income (Loss)			
Interest Earned	1,175,702	1,030,319	2,206,021
Net Change in Fair Value	(1,274,354)	(1,229,079)	(2,503,433)
	(98,652)	(198,760)	(297,412)
Less Investment Expenses	(85,756)	(60,135)	(145,891)
Net Investment (Loss)	(184,408)	(258,895)	(443,303)
Total Additions	2,196,249	3,577,424	5,773,673
Deductions			
Administration	104,533	55,163	159,696
Benefits and Refunds	2,658,717	3,993,531	6,652,248
Total Deductions	2,763,250	4,048,694	6,811,944
Change in Fiduciary Net Position	(567,001)	(471,270)	(1,038,271)
Net Position Restricted for Pensions			
Beginning as Restated	34,393,147	27,261,899	61,655,046
Ending	33,826,146	26,790,629	60,616,775

Attachment: Pekin City AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS

Consolidated Year-End Financial Report
April 30, 2020

CSFA #	Program Name	State	Federal	Other	Total
494-00-0957	Economic Development Program	\$ 69,004	368,022	23,001	460,027
494-00-1488	Motor Fuel Tax Program	800,761	—	—	800,761
494-60-0327	Airport Improvement Program	8,464	152,352	8,464	169,280
	Other Grant Programs and Activities	—	456,308	113,921	570,229
	All Other Costs Not Allocated	—	—	44,630,042	44,630,042
	Totals	878,229	976,682	44,775,428	46,630,339

SUPPLEMENTAL SCHEDULES

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2010
April 30, 2020

Date of Issue	August 23, 2010
Date of Maturity	August 1, 2030
Authorized Issue	\$7,110,000
Denomination of Bonds	\$5,000
Interest Rates	1.00% - 6.15%
Interest Dates	August 1 and February 1
Principal Maturity Date	August 1
Payable at	The Bank of New York Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 335,000	153,966	488,966
2022	345,000	143,631	488,631
2023	355,000	132,537	487,537
2024	370,000	120,515	490,515
2025	380,000	107,593	487,593
2026	395,000	93,735	488,735
2027	405,000	79,043	484,043
2028	425,000	63,253	488,253
2029	445,000	46,071	491,071
2030	455,000	28,082	483,082
2031	475,000	9,494	484,494
	4,385,000	977,920	5,362,920

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
General Obligation Bonds of 2014
April 30, 2020

Date of Issue	May 12, 2014
Date of Maturity	December 1, 2034
Authorized Issue	\$5,680,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	The Bank of New York Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 240,000	166,925	406,925
2022	245,000	157,725	402,725
2023	250,000	152,375	402,375
2024	260,000	144,875	404,875
2025	270,000	137,075	407,075
2026	275,000	128,975	403,975
2027	285,000	120,725	405,725
2028	300,000	109,325	409,325
2029	310,000	97,325	407,325
2030	325,000	84,925	409,925
2031	335,000	71,925	406,925
2032	350,000	58,524	408,524
2033	365,000	45,400	410,400
2034	375,000	30,800	405,800
2035	395,000	15,800	410,800
	<u>4,580,000</u>	<u>1,522,699</u>	<u>6,102,699</u>

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
Promissory Notes of 2013
April 30, 2020

Date of Issue	September 13, 2013
Date of Maturity	September 13, 2020
Authorized Issue	\$600,000
Interest Rate	3.00%
Interest Date	September 13
Principal Maturity Date	September 13
Payable at	Morton Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 93,515	22,855	116,370

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
Promissory Notes of 2015
April 30, 2020

Date of Issue	July 29, 2015
Date of Maturity	May 1, 2023
Authorized Issue	\$2,075,000
Interest Rate	2.50%
Interest Dates	Monthly
Principal Maturity Date	May 1
Payable at	Pekin Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 302,916	20,514	323,430
2022	310,575	12,855	323,430
2023	278,575	5,001	283,576
	892,066	38,370	930,436

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
Promissory Notes of 2017
April 30, 2020

Date of Issue	July 31, 2015
Date of Maturity	February 1, 2025
Authorized Issue	\$1,400,000
Interest Rate	2.00%
Interest Dates	Monthly
Principal Maturity Date	February 1
Payable at	Morton Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 194,385	17,757	212,142
2022	198,309	13,833	212,142
2023	202,312	9,830	212,142
2024	206,396	5,746	212,142
2025	173,926	2,843	176,769
	975,328	50,009	1,025,337

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements
Promissory Notes of 2020
April 30, 2020

Date of Issue	March 20, 2020
Date of Maturity	March 20, 2025
Authorized Issue	\$424,496
Interest Rate	3.25%
Interest Dates	Monthly
Principal Maturity Date	March 20
Payable at	Morton Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 79,631	12,581	92,212
2022	82,294	9,918	92,212
2023	85,047	7,165	92,212
2024	87,883	4,329	92,212
2025	83,145	1,385	84,530
	418,000	35,378	453,378

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2011

April 30, 2020

Date of Issue	November 1, 2011
Date of Maturity	April 30, 2033
Authorized Issue	\$20,000,000
Interest Rate	1.25%
Interest Dates	October 30 and April 30
Principal Maturity Date	April 30
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 878,958	151,349	1,030,307
2022	889,980	140,327	1,030,307
2023	901,140	129,167	1,030,307
2024	912,439	117,868	1,030,307
2025	923,880	106,427	1,030,307
2026	935,465	94,842	1,030,307
2027	947,195	83,112	1,030,307
2028	959,072	71,235	1,030,307
2029	971,097	59,210	1,030,307
2030	983,274	47,033	1,030,307
2031	995,603	34,704	1,030,307
2032	1,008,087	22,220	1,030,307
2033	1,020,728	9,579	1,030,307
	<u>12,326,918</u>	<u>1,067,073</u>	<u>13,393,991</u>

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2012

April 30, 2020

Date of Issue	May 4, 2012
Date of Maturity	November 9, 2033
Authorized Issue	\$3,355,600
Interest Rate	2.295%
Interest Dates	May 9 and November 9
Principal Maturity Date	November 9
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 160,598	56,694	217,292
2022	164,305	52,987	217,292
2023	168,097	49,195	217,292
2024	171,977	45,315	217,292
2025	175,946	41,346	217,292
2026	180,007	37,285	217,292
2027	184,162	33,130	217,292
2028	188,413	28,879	217,292
2029	192,762	24,530	217,292
2030	197,211	20,081	217,292
2031	201,763	15,529	217,292
2032	206,420	10,872	217,292
2033	211,185	6,107	217,292
2034	107,414	1,232	108,646
	2,510,260	423,182	2,933,442

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2015A

April 30, 2020

Date of Issue	January 23, 2015
Date of Maturity	September 4, 2034
Authorized Issue	\$11,644,400
Interest Rate	2.295%
Interest Dates	September 4 and March 4
Principal Maturity Date	September 4
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 539,655	207,309	746,964
2022	552,112	194,852	746,964
2023	564,855	182,109	746,964
2024	577,893	169,071	746,964
2025	591,232	155,732	746,964
2026	604,879	142,085	746,964
2027	618,840	128,124	746,964
2028	633,124	113,840	746,964
2029	647,738	99,226	746,964
2030	662,688	84,276	746,964
2031	677,984	68,980	746,964
2032	693,633	53,331	746,964
2033	709,644	37,320	746,964
2034	726,023	20,941	746,964
2035	366,900	4,213	371,113
	9,167,200	1,661,409	10,828,609

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2015B

April 30, 2020

Date of Issue	January 23, 2015
Date of Maturity	January 31, 2035
Authorized Issue	\$4,066,600
Interest Rate	1.93%
Interest Dates	July 31 and January 31
Principal Maturity Date	January 31
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 232,016	75,987	308,003
2022	236,516	71,487	308,003
2023	241,103	66,900	308,003
2024	245,779	62,224	308,003
2025	250,545	57,458	308,003
2026	255,404	52,599	308,003
2027	260,357	47,646	308,003
2028	265,406	42,597	308,003
2029	270,553	37,450	308,003
2030	275,800	32,203	308,003
2031	281,149	26,854	308,003
2032	286,601	21,402	308,003
2033	292,159	15,844	308,003
2034	297,825	10,178	308,003
2035	303,602	4,401	308,003
	3,994,815	625,230	4,620,045

CITY OF PEKIN, ILLINOIS

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2015C

April 30, 2020

Date of Issue	February 13, 2015
Date of Maturity	August 26, 2035
Authorized Issue	\$3,292,427
Interest Rate	2.21%
Interest Dates	August 26 and February 26
Principal Maturity Date	August 26
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 146,013	58,137	204,150
2022	149,257	54,893	204,150
2023	152,574	51,576	204,150
2024	155,965	48,185	204,150
2025	159,431	44,719	204,150
2026	162,974	41,176	204,150
2027	166,595	37,555	204,150
2028	170,297	33,853	204,150
2029	174,082	30,068	204,150
2030	177,950	26,200	204,150
2031	181,905	22,245	204,150
2032	185,947	18,203	204,150
2033	190,079	14,071	204,150
2034	194,303	9,847	204,150
2035	198,621	5,529	204,150
2036	100,957	1,120	102,077
	2,666,950	497,377	3,164,327

CITY OF PEKIN, ILLINOIS

Schedule of Assessed Valuations, Tax Rates, Extensions, and Collections - Last Five Tax Levy Years
April 30, 2020

	2015	2016	2017	2018	2019
Assessed Valuation	\$ 443,667,741	449,770,814	456,192,885	456,238,690	455,322,089
Tax Rates					
Fire Pension	0.54634	0.66842	0.70901	0.73338	0.75371
Police Pension	0.35631	0.39498	0.39963	0.41337	0.42482
Bonds and Interest	0.09263	0.09153	0.09016	0.09004	0.09194
Corporate	0.01262	0.00000	0.00000	0.00000	0.00000
IMRF	0.17040	0.06883	0.00000	0.00000	0.00000
Library	0.23982	0.24392	0.24696	0.25304	0.26098
Total Tax Rates	1.41812	1.46768	1.44576	1.48983	1.53145
Tax Extensions					
Fire Pension	\$ 2,382,033	2,954,116	3,181,018	3,289,154	1,882,357
Police Pension	1,553,506	1,745,364	1,792,965	1,853,933	3,339,653
Bonds and Interest	403,865	404,521	404,509	403,823	407,382
Corporate	55,023	—	—	—	—
IMRF	742,941	304,198	—	—	—
Library	1,044,148	1,076,498	1,106,463	1,133,313	1,154,788
Total Tax Extensions	6,181,516	6,484,697	6,484,955	6,680,223	6,784,180
Total Collected	6,159,984	6,462,852	6,481,625	6,654,960	6,707,478
Percentage Collected	99.65%	99.66%	99.95%	99.62%	98.87%

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
(AN ENTERPRISE FUND OF THE CITY OF PEKIN, ILLINOIS)
ANNUAL FINANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

111 South Capital Street
Pekin, Illinois 61554
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**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

TABLE OF CONTENTS

	PAGE
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	<u>1</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>5</u>
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	<u>13</u>
Statement of Revenues, Expenses, and Changes in Net Position	<u>15</u>
Statement of Cash Flows	<u>16</u>
Notes to Financial Statements	<u>17</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Illinois Municipal Retirement Fund	
Schedule of Employer Contributions	<u>38</u>
Schedule of the Fund's Proportionate Share of the Net Pension Liability	<u>39</u>
Retiree Benefit Plan	
Schedule of Fund's Proportionate Share of the Total OPEB Liability	<u>41</u>
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	<u>43</u>
SUPPLEMENTAL SCHEDULES	
Long-Term Debt Requirements	
General Obligation Bonds of 2010	<u>45</u>
Illinois Environmental Protection Agency Loan of 2011	<u>46</u>
Illinois Environmental Protection Agency Loan of 2012	<u>47</u>
Illinois Environmental Protection Agency Loan of 2015A	<u>48</u>
Illinois Environmental Protection Agency Loan of 2015B	<u>49</u>
Illinois Environmental Protection Agency Loan of 2015C	<u>50</u>
Promissory Notes of 2017	<u>51</u>
Promissory Notes of 2020	<u>52</u>

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Fund's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

July 13, 2023

The Honorable City Mayor
Members of the City Council
Sewerage Fund
City of Pekin, Illinois

Opinions

We have audited the accompanying financial statements of the Sewerage Fund (the Fund), an enterprise fund of the City of Pekin, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Sewerage Fund, an enterprise fund of the City of Pekin, Illinois, as of April 30, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Sewerage Fund of the City of Pekin, Illinois
July 13, 2023

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Sewerage Fund of the City of Pekin, Illinois
July 13, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sewerage Fund of the City of Pekin, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND

Management's Discussion and Analysis
April 30, 2020

Our discussion and analysis of the Fund's financial performance provides an overview of the Fund's financial activities for the fiscal year ended April 30, 2020. Please read it in conjunction with the Fund's financial statements, which can be found in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The Fund's net position decreased by \$5,096,448, or 22.7 percent as a result of this year's operations.
- During the year, revenues totaled \$7,442,632, while expenses totaled \$5,672,643, resulting in an increase to net position of \$1,769,989, prior to net transfers to the primary government of \$6,866,437.
- The Fund's net position totaled \$17,357,217 on April 30, 2020, which includes \$16,030,206 net investment in capital assets and \$1,327,011 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- Sewer rates also include a base rate charge of \$4.20. There was a \$0.10 increase from FY19.
- Base rates are scheduled to increase by \$0.10 each year until FY22.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position provide information about the activities of the Fund as a whole and present a longer-term view of the Fund's finances.

Financial Statements

The financial statements are designed to provide readers with a broad overview of the Fund's finances, in a manner similar to private sector business.

The Statement of Net Position presents information on all of the Fund's assets and liabilities with the difference between the two reported as net position. Over time, increases in net position may serve as a useful indicator of whether the financial position of the Fund is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Fund's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

The Fund uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**CITY OF PEKIN, ILLINOIS
SEWERAGE FUND**

**Management's Discussion and Analysis
April 30, 2020**

USING THIS ANNUAL REPORT - Continued

Financial Statements - Continued

The Fund utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Fund's I.M.R.F. pension obligations, other post-employment benefit obligations, and budgetary comparison schedules.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND

Management's Discussion and Analysis
April 30, 2020

NET POSITION

The following table represents the net position as of April 30, 2020. Net position serves over time as a useful indicator of a government's financial position. The following tables show that assets/deferred outflows exceeded liabilities/deferred inflows by \$17,357,217.

	Net Position	
	2020	2019
Current Assets	\$ 4,301,722	8,915,025
Capital Assets	52,709,605	53,264,486
Total Assets	57,011,327	62,179,511
Deferred Outflows	303,920	376,327
Total Assets/Deferred Outflows	57,315,247	62,555,838
Current Liabilities	3,254,700	2,592,265
Noncurrent Liabilities	36,027,904	37,119,906
Total Liabilities	39,282,604	39,712,171
Deferred Inflows	675,426	390,002
Total Liabilities/Deferred Inflows	39,958,030	40,102,173
Net Position		
Net Investment in Capital Assets	16,030,206	15,673,432
Unrestricted	1,327,011	6,780,233
Total Net Position	17,357,217	22,453,665

A large portion of the Fund's net position, \$16,030,206, reflects its investment in capital assets (for example, land, construction in progress, utility plant, machinery and equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding. The Fund uses these capital assets to provide services to citizens. Although the Fund's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of \$1,327,011 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND

Management's Discussion and Analysis
April 30, 2020

CHANGES IN NET POSITION

	Changes in Net Position		
	2020	2019	Increase (Decrease)
Operating Revenues			
Wastewater Service Fees	\$ 7,227,928	7,176,011	51,917
Sewer Treatment Fees	52,768	92,214	(39,446)
Sewer Connection Fees	—	79,880	(79,880)
Licenses and Permits	7,330	2,555	4,775
Other	8,269	9,690	(1,421)
Nonoperating Revenues	146,337	181,427	(35,090)
Total Revenues	7,442,632	7,541,777	(99,145)
Operating Expenses			
Sewer Operation Costs	717,552	818,796	(101,244)
Employee Wages and Benefits	1,965,929	1,704,456	261,473
Professional Fees	8,310	32,546	(24,236)
Insurance	57,040	66,390	(9,350)
Maintenance and Repairs	95,311	81,285	14,026
Billing and Collection Costs	12,422	12,591	(169)
Postage, Office, and Administration	38,479	34,477	4,002
Nonoperating Expenses	788,712	882,218	(93,506)
Depreciation	1,988,888	1,936,737	52,151
Total Expenses	5,672,643	5,569,496	103,147
Income Before Transfers	1,769,989	1,972,281	(202,292)
Transfers from Primary Government	330,000	—	330,000
Transfers to Primary Government	(7,196,437)	—	(7,196,437)
	(6,866,437)	—	(6,866,437)
Change in Net Position	(5,096,448)	1,972,281	(7,068,729)
Net Position - Beginning	22,453,665	20,481,384	1,972,281
Net Position - Ending	17,357,217	22,453,665	(5,096,448)

Attachment: Pekin Sewerage Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND

Management's Discussion and Analysis
April 30, 2020

CHANGES IN NET POSITION - Continued

Prior to transfers to the primary government, the Fund's total revenues exceeded total expenses by \$1,769,989.

The Fund reported total revenues of \$7,442,632 as compared to \$7,541,777 in the prior year, a decrease of 1.31 percent. This decrease is due to a decrease in sewer treatment fees and connection fees in FY20 attributed to special projects in FY19.

Expenses amounted to \$5,672,643 as compared to 5,569,496 in the prior year, an increase of 1.85 percent. This increase is largely due to an increase in employee wages and benefits.

Following net transfers to the primary government of \$5,096,448, the Fund reported a decrease in fund balance of \$5,096,448.

CAPITAL ASSETS

The Fund's investment in capital assets as of April 30, 2020 was \$52,709,605 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, utility plant, machinery and equipment, vehicles, and loan closing costs.

	Capital Assets - Net of Depreciation and Amortization	
	2020	2019
Land	\$ 73,000	73,000
Construction in Progress	291,117	—
Utility Plant	50,602,691	51,680,029
Machinery and Equipment	1,025,721	714,807
Vehicles	242,872	288,969
Loan Closing Costs	474,204	507,681
Total Net Capital Assets	52,709,605	53,264,486

This year's major additions included:

Construction in Progress	\$ 291,117
Utility Plant	678,808
Machinery and Equipment	464,082
	<u>1,434,007</u>

Additional information on the Fund's capital assets can be found in Note 3 of this report.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND

Management's Discussion and Analysis
April 30, 2020

LONG-TERM DEBT

As of April 30, 2020, the Fund had total outstanding debt of \$36,679,399 as compared to \$38,756,921 the previous year, a decrease of \$2,077,522. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2020	2019
General Obligation Bonds	\$ 4,385,000	4,715,000
IEPA Loans	30,666,143	32,589,114
Promissory Notes	1,393,328	1,165,867
Capital Leases	234,928	286,940
	<u>36,679,399</u>	<u>38,756,921</u>

Additional information on the Fund's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Fund's elected and appointed officials considered many factors when setting the fiscal year 2021-22 budget, including fees that will be charged for its various activities. The state of the economy was a major factor, as the Fund is faced with a similar economic environment as many other local municipalities are faced with, including inflation, unemployment rates, and the continued effects on residents and businesses due to the global health emergency from COVID-19.

REQUESTS FOR INFORMATION

This financial report is designed provide citizens, customers, investors and creditors and for all those with an interest in the government's finances, a general overview of the Fund's finances and to demonstrate the Fund's accountability for the money it receives. Questions concerning this report or requests for additional financial information should contact the Finance Department, City of Pekin, 111 South Capitol Street, Pekin, Illinois 61554.

BASIC FINANCIAL STATEMENTS

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Statement of Net Position
April 30, 2020**

See Following Page

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Statement of Net Position
April 30, 2020**

ASSETS	
Current Assets	
Cash and Investments	\$ 1,898,930
Receivables - Net of Allowances	
Accounts	1,744,021
Other	332,846
Due from Primary Government	325,925
Total Current Assets	<u>4,301,722</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	364,117
Depreciable and Amortizable	76,172,601
Accumulated Depreciation and Amortization	<u>(23,827,113)</u>
Total Noncurrent Assets	<u>52,709,605</u>
Total Assets	<u>57,011,327</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	125,443
Deferred Items - RBP	<u>178,477</u>
Total Deferred Outflows of Resources	<u>303,920</u>
Total Assets and Deferred Outflows of Resources	<u>57,315,247</u>

Attachment: Pekin Sewerage Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 224,636
Accrued Payroll	50,486
Accrued Interest	135,087
Unearned Revenues	6
Due to Primary Government	204,753
Current Portion of Long-Term Liabilities	2,639,732
Total Current Liabilities	<u>3,254,700</u>
Noncurrent Liabilities	
Compensated Absences Payable	75,618
Net Pension Liability - IMRF	440,428
Total OPEB Liability - RBP	1,453,286
General Obligation Bonds Payable	4,050,000
IEPA Loans Payable	28,708,903
Promissory Notes	1,119,312
Leases	180,357
Total Noncurrent Liabilities	<u>36,027,904</u>
Total Liabilities	<u>39,282,604</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Items - IMRF	271,039
Deferred Items - RBP	404,387
Total Deferred Inflows of Resources	<u>675,426</u>
Total Liabilities and Deferred Inflows of Resources	<u>39,958,030</u>

NET POSITION

Net Investment in Capital Assets	16,030,206
Unrestricted	<u>1,327,011</u>
Total Net Position	<u>17,357,217</u>

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended April 30, 2020

Operating Revenues	
Wastewater Service Fees	\$ 7,227,928
Sewer Treatment Fees	52,768
Licenses and Permits	7,330
Other	8,269
Total Operating Revenues	<u>7,296,295</u>
Operating Expenses	
Sewer Operation Costs	717,552
Employee Wages and Benefits	1,965,929
Professional Fees	8,310
Insurance	57,040
Maintenance and Repairs	95,311
Billing and Collection Costs	12,422
Postage, Office, and Administration	38,479
Depreciation	1,988,888
Total Operating Expenses	<u>4,883,931</u>
Operating Income	<u>2,412,364</u>
Nonoperating Revenues (Expenses)	
Investment Income	146,337
Interest Expense	(788,712)
	<u>(642,375)</u>
Income Before Transfers	<u>1,769,989</u>
Transfers from Primary Government	330,000
Transfers to Primary Government	(7,196,437)
	<u>(6,866,437)</u>
Change in Net Position	(5,096,448)
Net Position - Beginning	<u>22,453,665</u>
Net Position - Ending	<u><u>17,357,217</u></u>

Attachment: Pekin Sewerage Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Statement of Cash Flows
For the Fiscal Year Ended April 30, 2020

Cash Flows from Operating Activities	
Receipts from Customers	\$ 7,086,060
Payments to Employees	(2,023,428)
Payments to Suppliers	(104,103)
	<u>4,958,529</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(1,434,007)
Issuance of Debt	424,496
Transfer of Debt	1,165,867
Retirement of Debt	(2,502,018)
Interest Expense	(788,712)
	<u>(3,134,374)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	330,000
Transfers Out	(7,196,437)
	<u>(6,866,437)</u>
Cash Flows from Investing Activities	
Investment Income	<u>146,337</u>
Net Change in Cash and Investments	(4,895,945)
Cash and Investments	
Beginning	<u>6,794,875</u>
Ending	<u><u>1,898,930</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income	2,412,364
Adjustments to Reconcile Operating Income to Net Income to Net Cash	
Provided by (Used in) Operating Activities:	
Depreciation	1,988,888
(Increase) Decrease in Current Assets	(210,235)
Increase (Decrease) in Current Liabilities	<u>767,512</u>
Net Cash Provided by Operating Activities	<u><u>4,958,529</u></u>

Attachment: Pekin Sewerage Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

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

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sewerage Fund (the Fund), an Enterprise Fund of the City of Pekin, Illinois (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Fund's accounting policies established in GAAP and used by the Fund are described below.

REPORTING ENTITY

The Sewerage Fund is a fund of the City and is classified as an Enterprise Fund (proprietary fund type). The Sewerage Fund is designed to account for an report upon specific activities or certain objectives. It is included in the business-type activities in the Statement of Net Position and Statement of Activities of the City's financial statements. Enterprise funds are generally used when fees are charges to external users for services and those fees are designed to recover the cost of providing services (including capital costs such as depreciation or debt service).

These financial statements present only the Sewerage Fund are not intended to present fairly the financial position, changes in financial position and cash flows of the City in conformity with accounting principles generally accepted in the United States of America.

BASIS OF PRESENTATION

In the Statement of Net Position, the Fund's activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term obligations.

The Fund uses fund accounting to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Fund utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The Fund’s basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Fund are charges for services. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. The Fund records an allowance as not all amounts are expected to be fully collectible. The Fund reports accounts as its major receivables.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation has been provided using the straight-line method over the following estimated useful lives of the assets:

Utility Plant	40 Years
Machinery and Equipment	5 - 20 Years
Vehicles	5 - 10 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Fund accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

The Fund considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund position is available.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annually, the City adopts a budget for the Fund. The budget is adopted using the modified accrual basis of accounting.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Fund follows the investment policy of the City. The City is allowed to deposit public fund in accounts authorized by the Public Funds Deposit Act (30 ILCS 225). At year end, the Fund has cash and investments of \$1,898,930. Separate breakouts of deposits and investments from the City are not available. All cumulative disclosures for deposits and investments can be found in the City's annual financial report.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

TRANSFERS IN/OUT - PAYMENTS TO/FROM PRIMARY GOVERNMENT

The following are the amounts transferred from/to the primary government as of year-end:

	Transfers from Primary Government	Transfers to Primary Government
General	\$ —	1,890,310
Capital Projects	330,000	—
Storm	—	5,306,127
	<u>330,000</u>	<u>7,196,437</u>

The transfers were to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them

DUE TO/FROM PRIMARY GOVERNMENT

The following are the amounts due to/from the primary government as of year-end:

	Due from Primary Government	Due to Primary Government
General	\$ —	39,663
Capital Projects	325,925	—
Nonmajor Governmental	—	190
Solid Waste	—	152,833
Vehicle Maintenance	—	11,516
Employees Benefits	—	551
	<u>325,925</u>	<u>204,753</u>

These balances resulted from the time lag between when transactions are recorded in the accounting system and payments between funds are made.

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 73,000	—	—	73,000
Construction in Progress	—	291,117	—	291,117
	<u>73,000</u>	<u>291,117</u>	<u>—</u>	<u>364,117</u>
Depreciable and Amortizable Capital Assets				
Utility Plant	69,909,040	678,808	—	70,587,848
Machinery and Equipment	3,756,892	464,082	—	4,220,974
Vehicles	872,440	—	175,529	696,911
Loan Closing Costs	666,868	—	—	666,868
	<u>75,205,240</u>	<u>1,142,890</u>	<u>175,529</u>	<u>76,172,601</u>
Less Accumulated Depreciation and Amortization				
Utility Plant	18,229,011	1,756,146	—	19,985,157
Machinery and Equipment	3,042,085	153,168	—	3,195,253
Vehicles	583,471	46,097	175,529	454,039
Loan Closing Costs	159,187	33,477	—	192,664
	<u>22,013,754</u>	<u>1,988,888</u>	<u>175,529</u>	<u>23,827,113</u>
Total Net Depreciable and Amortizable Capital Assets	<u>53,191,486</u>	<u>(845,998)</u>	<u>—</u>	<u>52,345,488</u>
Total Net Capital Assets	<u>53,264,486</u>	<u>(554,881)</u>	<u>—</u>	<u>52,709,605</u>

Depreciation and amortization expense of \$1,988,888 was charged to the Fund.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

IEPA Loans Payable

The Fund has entered into loan agreements with the IEPA to provide low interest financing for waterworks and sewerage improvements. IEPA loans currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2011, due in annual installments of \$1,030,307 including interest at 1.25% through April 30, 2033.	\$ 13,194,992	—	868,074	12,326,918
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2012, due in annual installments of \$217,292 including interest at 2.295% through November 9, 2033.	2,667,234	—	156,974	2,510,260
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015A, due in annual installments of \$746,964 including interest at 2.295% through September 4, 2034.	9,694,681	—	527,481	9,167,200
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015B, due in annual installments of \$308,003 including interest at 1.93% through January 31, 2035.	4,222,418	—	227,603	3,994,815
Illinois Environmental Protection Agency (IEPA) Loan Payable of 2015C, due in annual installments of \$204,150 including interest at 2.21% through August 26, 2035.	2,809,789	—	142,839	2,666,950
	<u>32,589,114</u>	<u>—</u>	<u>1,922,971</u>	<u>30,666,143</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds

The Fund issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Fund. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Bonds of 2010, due in annual installments of \$285,000 to \$475,000 plus interest at 1.00% to 6.15% through August 1, 2030.	\$ 4,715,000	—	330,000	4,385,000

Promissory Notes

The Fund enters into promissory notes payable for the purpose of infrastructure improvements and financing capital project expenditures. Promissory notes payable have been issued for governmental activities. Promissory notes currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Promissory Notes of 2017, due in monthly installments of \$17,678, including interest at 2.00%, through February 1, 2025.	\$ 1,165,867	—	190,539	975,328
Promissory Notes of 2020, due in monthly installments of \$7,684, including interest at 3.25%, through March 20, 2025.	—	424,496	6,496	418,000
	1,165,867	424,496	197,035	1,393,328

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Leases

The Fund has entered into a lease agreement as lessee for financing the acquisition of a street sweeper. Capital assets of \$286,940 have been added to machinery and equipment as a result of this capital lease. This lease agreement qualifies as a capital lease for accounting purposes and; therefore, has been recorded at the present value of the future minimum lease payments as of the inception date. This lease has been recorded as liabilities of the Fund. The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Lease Payment
2021	\$ 66,129
2022	66,129
2023	66,129
2024	66,129
	<u>264,516</u>
Interest Portion	<u>(29,588)</u>
Principal Balance	<u><u>234,928</u></u>

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Liabilities	Beginning Balances	Additions	Deduction	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 84,952	19,142	9,571	94,523	18,905
Net Pension Liability - IMRF	650,335	—	209,907	440,428	—
Total OPEB Liability - RBP	1,046,585	406,701	—	1,453,286	—
General Obligation Bonds	4,715,000	—	330,000	4,385,000	335,000
IEPA Loans	32,589,114	—	1,922,971	30,666,143	1,957,240
Promissory Notes	1,165,867	424,496	197,035	1,393,328	274,016
Capital Leases	286,940	—	52,012	234,928	54,571
	<u>40,538,793</u>	<u>850,339</u>	<u>2,721,496</u>	<u>38,667,636</u>	<u>2,639,732</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Business-Type Activities					
	General		IEPA		Promissory	
	Obligation Bonds		Loans		Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 335,000	153,966	1,957,240	549,476	274,016	30,338
2022	345,000	143,631	1,992,170	514,546	280,603	23,751
2023	355,000	132,537	2,027,769	478,947	287,359	16,995
2024	370,000	120,515	2,064,053	442,663	294,279	10,075
2025	380,000	107,593	2,101,034	405,682	257,071	4,228
2026	395,000	93,735	2,138,729	367,987	—	—
2027	405,000	79,043	2,177,149	329,567	—	—
2028	425,000	63,253	2,216,312	290,404	—	—
2029	445,000	46,071	2,256,232	250,484	—	—
2030	455,000	28,082	2,296,923	209,793	—	—
2031	475,000	9,494	2,338,404	168,312	—	—
2032	—	—	2,380,688	126,028	—	—
2033	—	—	2,423,795	82,921	—	—
2034	—	—	1,325,565	42,198	—	—
2035	—	—	869,123	14,143	—	—
2036	—	—	100,957	1,120	—	—
Totals	4,385,000	977,920	30,666,143	4,274,271	1,393,328	85,387

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2020:

Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$	52,709,605
Less Capital Related Debt:		
General Obligation Bonds		(4,385,000)
IEPA Loans		(30,666,143)
Promissory Notes		(1,393,328)
Leases		(234,928)
		<u>16,030,206</u>
Net Investment in Capital Assets		<u>16,030,206</u>

NOTE 4 - OTHER INFORMATION

CONTINGENT LIABILITIES

Litigation

The Fund is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Fund's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Fund.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Fund expects such amounts, if any, to be immaterial.

RISK MANAGEMENT

The Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Fund participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

The City, as a whole, contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Illinois Municipal Retirement Fund (IMRF)

Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. However, the Sewerage Fund's participation in IMRF is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Sewerage Fund combines. All disclosures for an agent plan can be found in the City's annual financial report.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

IMRF provides two tiers of pension benefits. 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.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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.

Plan Membership. As of December 31, 2019, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	132
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>107</u>
Total	<u><u>276</u></u>

Contributions. As set by statute, regular plan members are required to contribute 4.5% 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. For the year-ended April 30, 2020, the Fund's contribution was 10.63% of covered payroll.

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.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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:

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 1,057,360	440,428	(73,814)

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Changes in the Net Pension Liability

At April 30, 2020, the Fund reported a liability of \$440,428, for its proportionate share of the net pension asset. The Fund's proportion of the net pension liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020, relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 16.44% of the total contribution.

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

For the year ended April 30, 2020, the Fund recognized pension expense of \$286,014. At April 30, 2020, the Fund 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	Totals
Difference Between Expected and Actual Experience	\$ 15,511	(15,214)	297
Change in Assumptions	71,747	(47,125)	24,622
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(208,700)	(208,700)
Total Expense to be Recognized in Future Periods	87,258	(271,039)	(183,781)
Contributions Made Subsequent to the Measurement Date	38,185	—	38,185
Total Deferred Amounts Related to IMRF	125,443	(271,039)	(145,596)

\$38,185 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2021.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

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

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (65,087)
2022	(45,688)
2023	29,953
2024	(102,959)
2025	—
Thereafter	—
Totals	<u>(183,781)</u>

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP) is a single-employer defined benefit OPEB plan administered by the City. The Fund's participation is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Sewerage Fund combines. All disclosures for the City's defined benefit plan can be found in the City's annual financial report. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The City provides post-retirement health benefits, as per the requirements of local ordinances and labor agreements. Retirees covered under the Teamsters, Chauffeurs, and Helper Local Union No. 627 agreement are eligible to continue their health care coverage. Individuals are responsible for 100% of the premium cost for the coverage elected, except any retiree after April 1, 2009 who was hired prior to January 1, 2018 shares equally in the monthly applicable rate with the City paying 50% until the individual reaches 65 years of age.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

General Information about the OPEB Plan - Continued

Plan Membership. As of April 30, 2020, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	64
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>172</u>
Total	<u><u>236</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of the same date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.25%
Discount Rate	2.92%
Healthcare Cost Trend Rates	Initial rate of 6.00%, grading down to the ultimate trend rate of 5.00%
Retirees' Share of Benefit-Related Costs	100% of the benefit costs

The discount rate was based on an index of 20-year general obligation bonds with an average AA credit rating.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted mortality Table fully generational using Scale MP-2020.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability

At April 30, 2020, the Fund reported a liability of \$1,453,286, for its proportionate share of the total OPEB liability. The Fund's proportion of the total OPEB liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020 relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 5.83% of the total contribution.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.92%, while the prior valuation used 3.79%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		1% Decrease (1.92%)	Current Discount Rate (2.92%)	1% Increase (3.92%)
Total OPEB Liability	\$	1,618,937	1,453,286	1,311,516

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Sewerage Fund, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability of the Fund would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	1,283,890	1,453,286	1,657,666

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended April 30, 2020, the Sewerage Fund recognized OPEB expense of \$419,804. At April 30, 2020, the Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 25,954	(337,787)	(311,833)
Change in Assumptions	152,523	(66,600)	85,923
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	178,477	(404,387)	(225,910)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (52,256)
2022	(52,256)
2023	(52,256)
2024	(52,256)
2025	(39,609)
Thereafter	22,723
Total	(225,910)

REQUIRED SUPPLEMENTARY INFORMATION

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 65,920	\$ 65,920	\$ —	\$ 521,305	12.65%
2017	66,705	66,705	—	528,582	12.62%
2018	66,864	66,864	—	559,794	11.94%
2019	81,633	81,633	—	739,459	11.04%
2020	99,878	99,878	—	939,780	10.63%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of the Fund's Proportionate Share of the Net Pension Liability
April 30, 2020**

	<u>12/31/15</u>
Fund's Proportion of Net Pension Liability	9.51%
Fund's Proportionate Share of Net Pension Liability	\$ 416,657
Fund's Covered-Employee Payroll	477,421
Fund's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	87.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.56%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/16	12/31/17	12/31/18	12/31/19
9.51%	9.22%	12.41%	16.44%
409,089	111,194	650,335	440,428
529,249	542,028	751,549	948,850
77.30%	20.51%	86.53%	46.42%
85.36%	95.91%	83.12%	91.65%

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

Retiree Benefit Plan

Schedule of Fund's Proportionate Share of the Total OPEB Liability

April 30, 2020

	4/30/17	4/30/18	4/30/19	4/30/20
Fund's Proportion of Total OPEB Liability	3.83%	3.24%	4.55%	5.83%
Fund's Proportionate Share of Total OPEB Liability	\$ 1,101,847	687,183	1,046,585	1,453,286
Fund's Covered-Employee Payroll	492,006	398,990	579,920	726,655
Fund's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered-Employee Payroll	223.95%	172.23%	180.47%	200.00%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

OTHER SUPPLEMENTARY INFORMATION

SEWERAGE FUND
CITY OF PEKIN, ILLINOIS

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Wastewater Service Fees	\$ 7,445,000	7,445,000	7,227,928
Sewer Treatment Fees	57,600	57,600	52,768
Sewer Connection Fees	24,000	24,000	—
Licenses and Permits	500	500	7,330
Other	—	—	8,269
Total Operating Revenues	7,527,100	7,527,100	7,296,295
Operating Expenses			
Operations			
Sewer Operation Costs	8,371,435	8,371,435	717,552
Employee Wages and Benefits	2,290,680	2,290,680	1,965,929
Professional Fees	6,000	6,000	8,310
Insurance	214,818	214,818	57,040
Maintenance and Repairs	97,500	97,500	95,311
Billing and Collection Costs	13,000	13,000	12,422
Postage, Office, and Administration	37,825	37,825	38,479
Depreciation	—	—	1,988,888
Total Operating Expenses	11,031,258	11,031,258	4,883,931
Operating Income (Loss)	(3,504,158)	(3,504,158)	2,412,364
Nonoperating Revenues (Expenses)			
Investment Income	156,500	156,500	146,337
Interest Expense	1,234,605	1,234,605	(788,712)
	1,391,105	1,391,105	(642,375)
Income (Loss) Before Transfers	(2,113,053)	(2,113,053)	1,769,989
Transfers from Primary Government	330,000	330,000	330,000
Transfers to Primary Government	(639,000)	(639,000)	(7,196,437)
	(309,000)	(309,000)	(6,866,437)
Change in Net Position	(2,422,053)	(2,422,053)	(5,096,448)
Net Position - Beginning			22,453,665
Net Position - Ending			17,357,217

SUPPLEMENTAL SCHEDULES

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
General Obligation Bonds of 2010
April 30, 2020**

Date of Issue	August 23, 2010
Date of Maturity	August 1, 2030
Authorized Issue	\$7,110,000
Denomination of Bonds	\$5,000
Interest Rate	1.00% - 6.15%
Interest Dates	August 1 and February 1
Principal Maturity Date	August 1
Payable at	The Bank of New York Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 335,000	153,966	488,966
2022	345,000	143,631	488,631
2023	355,000	132,537	487,537
2024	370,000	120,515	490,515
2025	380,000	107,593	487,593
2026	395,000	93,735	488,735
2027	405,000	79,043	484,043
2028	425,000	63,253	488,253
2029	445,000	46,071	491,071
2030	455,000	28,082	483,082
2031	475,000	9,494	484,494
	<u>4,385,000</u>	<u>977,920</u>	<u>5,362,920</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

Long-Term Debt Requirements

Illinois Environmental Protection Agency Loan of 2011

April 30, 2020

Date of Issue	November 1, 2011
Date of Maturity	April 30, 2033
Authorized Issue	\$20,000,000
Interest Rate	1.25%
Interest Dates	October 30 and April 30
Principal Maturity Date	April 30
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 878,958	151,349	1,030,307
2022	889,980	140,327	1,030,307
2023	901,140	129,167	1,030,307
2024	912,439	117,868	1,030,307
2025	923,880	106,427	1,030,307
2026	935,465	94,842	1,030,307
2027	947,195	83,112	1,030,307
2028	959,072	71,235	1,030,307
2029	971,097	59,210	1,030,307
2030	983,274	47,033	1,030,307
2031	995,603	34,704	1,030,307
2032	1,008,087	22,220	1,030,307
2033	1,020,728	9,579	1,030,307
	<u>12,326,918</u>	<u>1,067,073</u>	<u>13,393,991</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Illinois Environmental Protection Agency Loan of 2012
April 30, 2020**

Date of Issue	May 4, 2012
Date of Maturity	November 9, 2033
Authorized Issue	\$3,355,600
Interest Rate	2.295%
Interest Dates	May 9 and November 9
Principal Maturity Date	November 9
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 160,598	56,694	217,292
2022	164,305	52,987	217,292
2023	168,097	49,195	217,292
2024	171,977	45,315	217,292
2025	175,946	41,346	217,292
2026	180,007	37,285	217,292
2027	184,162	33,130	217,292
2028	188,413	28,879	217,292
2029	192,762	24,530	217,292
2030	197,211	20,081	217,292
2031	201,763	15,529	217,292
2032	206,420	10,872	217,292
2033	211,185	6,107	217,292
2034	107,414	1,232	108,646
	<u>2,510,260</u>	<u>423,182</u>	<u>2,933,442</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Illinois Environmental Protection Agency Loan of 2015A
April 30, 2020**

Date of Issue	January 23, 2015
Date of Maturity	September 4, 2034
Authorized Issue	\$11,644,400
Interest Rate	2.295%
Interest Dates	September 4 and March 4
Principal Maturity Date	September 4
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 539,655	207,309	746,964
2022	552,112	194,852	746,964
2023	564,855	182,109	746,964
2024	577,893	169,071	746,964
2025	591,232	155,732	746,964
2026	604,879	142,085	746,964
2027	618,840	128,124	746,964
2028	633,124	113,840	746,964
2029	647,738	99,226	746,964
2030	662,688	84,276	746,964
2031	677,984	68,980	746,964
2032	693,633	53,331	746,964
2033	709,644	37,320	746,964
2034	726,023	20,941	746,964
2035	366,900	4,213	371,113
	9,167,200	1,661,409	10,828,609

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Illinois Environmental Protection Agency Loan of 2015B
April 30, 2020**

Date of Issue	January 23, 2015
Date of Maturity	January 31, 2035
Authorized Issue	\$4,066,600
Interest Rate	1.93%
Interest Dates	July 31 and January 31
Principal Maturity Date	January 31
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 232,016	75,987	308,003
2022	236,516	71,487	308,003
2023	241,103	66,900	308,003
2024	245,779	62,224	308,003
2025	250,545	57,458	308,003
2026	255,404	52,599	308,003
2027	260,357	47,646	308,003
2028	265,406	42,597	308,003
2029	270,553	37,450	308,003
2030	275,800	32,203	308,003
2031	281,149	26,854	308,003
2032	286,601	21,402	308,003
2033	292,159	15,844	308,003
2034	297,825	10,178	308,003
2035	303,602	4,401	308,003
	<u>3,994,815</u>	<u>625,230</u>	<u>4,620,045</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Illinois Environmental Protection Agency Loan of 2015C
April 30, 2020**

Date of Issue	February 13, 2015
Date of Maturity	August 26, 2035
Authorized Issue	\$3,292,427
Interest Rate	2.21%
Interest Dates	August 26 and February 26
Principal Maturity Date	August 26
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 146,013	58,137	204,150
2022	149,257	54,893	204,150
2023	152,574	51,576	204,150
2024	155,965	48,185	204,150
2025	159,431	44,719	204,150
2026	162,974	41,176	204,150
2027	166,595	37,555	204,150
2028	170,297	33,853	204,150
2029	174,082	30,068	204,150
2030	177,950	26,200	204,150
2031	181,905	22,245	204,150
2032	185,947	18,203	204,150
2033	190,079	14,071	204,150
2034	194,303	9,847	204,150
2035	198,621	5,529	204,150
2036	100,957	1,120	102,077
	<u>2,666,950</u>	<u>497,377</u>	<u>3,164,327</u>

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Promissory Notes of 2017
April 30, 2020**

Date of Issue	July 31, 2015
Date of Maturity	February 1, 2025
Authorized Issue	\$1,400,000
Interest Rate	2.00%
Interest Dates	Monthly
Principal Maturity Date	February 1
Payable at	Morton Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 194,385	17,757	212,142
2022	198,309	13,833	212,142
2023	202,312	9,830	212,142
2024	206,396	5,746	212,142
2025	173,926	2,843	176,769
	975,328	50,009	1,025,337

**SEWERAGE FUND
CITY OF PEKIN, ILLINOIS**

**Long-Term Debt Requirements
Promissory Notes of 2020
April 30, 2020**

Date of Issue	March 20, 2020
Date of Maturity	March 20, 2025
Authorized Issue	\$424,496
Interest Rate	3.25%
Interest Dates	Monthly
Principal Maturity Date	March 20
Payable at	Morton Community Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2021	\$ 79,631	12,581	92,212
2022	82,294	9,918	92,212
2023	85,047	7,165	92,212
2024	87,883	4,329	92,212
2025	83,145	1,385	84,530
	418,000	35,378	453,378

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
(AN ENTERPRISE FUND OF THE CITY OF PEKIN ILLINOIS)
ANNUAL FINANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

111 South Capital Street
Pekin, Illinois 61554
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**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

TABLE OF CONTENTS

	PAGE
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	<u>1</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>5</u>
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	<u>13</u>
Statement of Revenues, Expenses, and Changes in Net Position	<u>15</u>
Statement of Cash Flows	<u>16</u>
Notes to Financial Statements	<u>17</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Illinois Municipal Retirement Fund	
Schedule of Employer Contributions	<u>34</u>
Schedule of the Fund's Proportionate Share of the Net Pension Liability/(Asset)	<u>35</u>
Retiree Benefit Plan	
Schedule of Fund's Proportionate Share of the Total OPEB Liability	<u>37</u>
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	<u>39</u>
SUPPLEMENTAL SCHEDULES	
Schedule of Departmental Operating Expenses	<u>41</u>
Schedule of Departmental Operating and Capital Expenses - Last Ten Fiscal Years	<u>42</u>

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Fund's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

July 13, 2023

The Honorable City Mayor
Members of the City Council
Solid Waste Fund
City of Pekin, Illinois

Opinions

We have audited the accompanying financial statements of the Solid Waste Fund (the Fund), an enterprise fund of the City of Pekin, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Solid Waste Fund, an enterprise fund of the City of Pekin, Illinois, as of April 30, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Solid Waste Fund of the City of Pekin, Illinois
July 13, 2023

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Solid Waste Fund of the City of Pekin, Illinois
July 13, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Solid Waste Fund of the City of Pekin, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND

Management's Discussion and Analysis
April 30, 2020

Our discussion and analysis of the Fund's financial performance provides an overview of the Fund's financial activities for the fiscal year ended April 30, 2020. Please read it in conjunction with the Fund's financial statements, which can be found in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The Fund's net position decreased by \$404,975, or 14.0 percent as a result of this year's operations.
- During the year, revenues totaled \$2,943,716, while expenses totaled \$2,924,592, resulting in an increase to net position of \$19,124, prior to net transfers to the primary government of \$424,099.
- The Fund's net position totaled a deficit of \$3,303,663 on April 30, 2020, which includes \$1,064,272 investment in capital assets and deficit \$4,367,935 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The garbage pickup rate increased by \$2 in FY20.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position provide information about the activities of the Fund as a whole and present a longer-term view of the Fund's finances.

Financial Statements

The financial statements are designed to provide readers with a broad overview of the Fund's finances, in a manner similar to private sector business.

The Statement of Net Position presents information on all of the Fund's assets and liabilities with the difference between the two reported as net position. Over time, increases in net position may serve as a useful indicator of whether the financial position of the Fund is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Fund's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

The Fund uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Fund utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

**CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND**

**Management's Discussion and Analysis
April 30, 2020**

USING THIS ANNUAL REPORT - Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Fund's I.M.R.F. pension obligations, other post-employment benefit obligations, and budgetary comparison schedules.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND

Management's Discussion and Analysis
April 30, 2020

NET POSITION

The following table represents the net position as of April 30, 2020. Net position serves over time as a useful indicator of a government's financial position. The following tables show that assets/deferred outflows fell short of liabilities/deferred inflows by \$3,303,663.

	Net Position	
	2020	2019
Current Assets	\$ 747,913	1,377,491
Capital Assets	1,064,272	1,222,079
Total Assets	1,812,185	2,599,570
Deferred Outflows	304,100	371,573
Total Assets/Deferred Outflows	2,116,285	2,971,143
Current Liabilities	2,695,455	3,362,663
Noncurrent Liabilities	2,046,962	2,030,705
Total Liabilities	4,742,417	5,393,368
Deferred Inflows	677,531	476,463
Total Liabilities/Deferred Inflows	5,419,948	5,869,831
Net Position		
Investment in Capital Assets	1,064,272	1,222,079
Unrestricted (Deficit)	(4,367,935)	(4,120,767)
Total Net Position	(3,303,663)	(2,898,688)

A large portion of the Fund's net position, \$1,064,272, reflects its investment in capital assets (for example, land, construction in progress, machinery and equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding, if applicable. The Fund uses these capital assets to provide services to citizens. Although the Fund's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining deficit balance of \$3,303,663 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND

Management's Discussion and Analysis
April 30, 2020

CHANGES IN NET POSITION

	Changes in Net Position		
	2020	2019	Increase (Decrease)
Operating Revenues			
Collection Fees	\$ 2,828,051	2,538,464	289,587
Fees for Extra and Special Pickups	2,212	2,544	(332)
Sale of Garbage Totes	41,440	43,811	(2,371)
Licenses	2,520	3,890	(1,370)
Recycling Fees Collected	288	328	(40)
Other	1,999	1,282	717
Nonoperating Revenues	67,206	46,147	21,059
Total Revenues	2,943,716	2,636,466	307,250
Operating Expenses			
Wages and Payroll Taxes	913,304	875,340	37,964
Employee Benefits	640,093	546,138	93,955
Insurance	58,216	76,437	(18,221)
Vehicle Expenses	324,323	316,255	8,068
Maintenance and Repairs	30,532	46,083	(15,551)
Utilities	3,959	3,754	205
Disposal Fees	716,813	715,928	885
Supplies	7,312	8,752	(1,440)
Other Administrative Expenses	42,642	39,871	2,771
Contractual Services	41,351	44,055	(2,704)
Nonoperating Expenses	(28,765)	10,573	(39,338)
Depreciation	174,812	168,366	6,446
Total Expenses	2,924,592	2,851,552	73,040
Income Before Transfers	19,124	(215,086)	234,210
Transfers to Primary Government	(424,099)	—	(424,099)
Change in Net Position	(404,975)	(215,086)	(189,889)
Net Position - Beginning	(2,898,688)	(2,683,602)	(215,086)
Net Position - Ending	(3,303,663)	(2,898,688)	(404,975)

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND

Management's Discussion and Analysis
April 30, 2020

CHANGES IN NET POSITION - Continued

Prior to transfers to the primary government, the Fund's total revenues exceeded total expenses by \$19,124.

The Fund reported total revenues of \$2,943,716 as compared to \$2,636,466 in the prior year, an increase of 11.65 percent. This increase is due to an increase of \$2 for the garbage pickup rate.

Expenses amounted to \$2,924,592 as compared to 2,851,552 in the prior year, an increase of 2.56 percent. This increase is largely due to an increase in employee wages and benefits.

Following net transfers to the primary government of \$424,099, the Fund reported a decrease in fund balance of \$404,975.

CAPITAL ASSETS

The Fund's investment in capital assets as of April 30, 2020 was \$1,064,272 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, machinery and equipment, and vehicles.

	Capital Assets - Net of Depreciation and Amortization	
	2020	2019
Machinery and Equipment	\$ 47,017	56,319
Vehicles	1,017,255	1,165,760
Total Net Capital Assets	<u>1,064,272</u>	<u>1,222,079</u>

This year's major additions included:

Vehicles	<u>\$ 17,005</u>
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Additional information on the Fund's capital assets can be found in Note 3 of this report.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND

Management's Discussion and Analysis
April 30, 2020

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Fund's elected and appointed officials considered many factors when setting the fiscal year 2021-22 budget, including fees that will be charged for its various activities. The state of the economy was a major factor, as the Fund is faced with a similar economic environment as many other local municipalities are faced with, including inflation, unemployment rates, and the continued effects on residents and businesses due to the global health emergency from COVID-19.

REQUESTS FOR INFORMATION

This financial report is designed provide citizens, customers, investors and creditors and for all those with an interest in the government's finances, a general overview of the Fund's finances and to demonstrate the Fund's accountability for the money it receives. Questions concerning this report or requests for additional financial information should contact the Finance Department, City of Pekin, 111 South Capitol Street, Pekin, Illinois 61554.

BASIC FINANCIAL STATEMENTS

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Statement of Net Position
April 30, 2020**

See Following Page

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Statement of Net Position
April 30, 2020**

ASSETS	
Current Assets	
Accounts	\$ 595,080
Due from Primary Government	<u>152,833</u>
Total Current Assets	<u>747,913</u>
Noncurrent Assets	
Capital Assets	
Depreciable	2,238,641
Accumulated Depreciation	<u>(1,174,369)</u>
Total Noncurrent Assets	<u>1,064,272</u>
Total Assets	<u>1,812,185</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	109,312
Deferred Items - RBP	<u>194,788</u>
Total Deferred Outflows of Resources	<u>304,100</u>
Total Assets and Deferred Outflows of Resources	<u>2,116,285</u>

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 88,849
Accrued Payroll	41,327
Unearned Revenue	36,577
Deposits Payable	250,000
Due to Primary Government	2,259,436
Current Portion of Compensated Absences	19,266
Total Current Liabilities	2,695,455
Noncurrent Liabilities	
Compensated Absences Payable	77,065
Net Pension Liability - IMRF	383,795
Total OPEB Liability - RBP	1,586,102
Total Noncurrent Liabilities	2,046,962
Total Liabilities	4,742,417

DEFERRED INFLOWS OF RESOURCES

Deferred Items - IMRF	236,187
Deferred Items - RBP	441,344
Total Deferred Inflows of Resources	677,531
Total Liabilities and Deferred Inflows of Resources	5,419,948

NET POSITION

Investment in Capital Assets	1,064,272
Unrestricted (Deficit)	(4,367,935)
Total Net Position	(3,303,663)

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended April 30, 2020

Operating Revenues	
Collection Fees	\$ 2,828,051
Fees for Extra and Special Pickups	2,212
Sale of Garbage Totes	41,440
Licenses	2,520
Recycling Fees Collected	288
Other	1,999
Total Operating Revenues	<u>2,876,510</u>
Operating Expenses	
Wages and Payroll Taxes	913,304
Employee Benefits	640,093
Insurance	58,216
Vehicle Expenses	324,323
Maintenance and Repairs	30,532
Utilities	3,959
Disposal Fees	716,813
Supplies	7,312
Other Administrative Expenses	42,642
Contractual Services	41,351
Depreciation	174,812
Total Operating Expenses	<u>2,953,357</u>
Operating (Loss)	<u>(76,847)</u>
Nonoperating Revenues	
Investment Income	7,360
Grants	59,846
Other Income	28,765
	<u>95,971</u>
Income Before Transfers	19,124
Transfers to Primary Government	<u>(424,099)</u>
Change in Net Position	(404,975)
Net Position - Beginning	<u>(2,898,688)</u>
Net Position - Ending	<u><u>(3,303,663)</u></u>

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

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

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Statement of Cash Flows
For the Fiscal Year Ended April 30, 2020**

Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 2,755,626
Payments to Employees	(1,611,982)
Payments to Suppliers	(1,616,446)
	<u>(472,802)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	<u>(17,005)</u>
Cash Flows from Noncapital Financing Activities	
Transfers to Primary Government	<u>(424,099)</u>
Cash Flows from Investing Activities	
Investment Income	<u>7,360</u>
Net Change in Cash and Cash Equivalents	(906,546)
Cash and Cash Equivalents	
Beginning	<u>906,546</u>
Ending	<u><u>—</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating (Loss)	(76,847)
Adjustments to Reconcile Operating Income to Net Income to Net Cash	
Provided by (Used in) Operating Activities:	
Depreciation	174,812
Other Income	88,611
(Increase) Decrease in Current Assets	(209,495)
Increase (Decrease) in Current Liabilities	<u>(449,883)</u>
Net Cash Provided by Operating Activities	<u><u>(472,802)</u></u>

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Solid Waste Fund (the Fund), an Enterprise Fund of the City of Pekin, Illinois (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Fund's accounting policies established in GAAP and used by the Fund are described below.

REPORTING ENTITY

The Solid Waste Fund is a fund of the City and is classified as an Enterprise Fund (proprietary fund type). The Solid Waste Fund is designated to account for an report upon specific activities or certain objectives. It is included in the business-type activities in the Statement of Net Position and Statement of Activities of the City's financial statements. Enterprise funds are generally used when fees are charged to external users for services and those fees are designed to recover the cost of providing services (including capital costs, such as depreciation or debt service). Prior to May 1, 2014, solid waste collection costs were reported as a department of the City's General Fund. On April 14, 2014, the City Council passed Ordinance No. 26.98-12/14, which established a fee, beginning May 1, 2014, for the collection of residential solid waste, yard waste and recycling materials.

These financial statements present only the Solid Waste Fund are not intended to present fairly the financial position, changed in financial position and cash flows the City in conformity with accounting principles generally accepted in the United States of America.

BASIS OF PRESENTATION

In the Statement of Net Position, the Fund's activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term obligations.

The Fund uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Fund utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The Fund’s basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Fund are charges for services. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The Fund reports accounts as its major receivables.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation has been provided using the straight-line method over the following estimated useful lives of the assets:

Machinery and Equipment	5 - 20 Years
Vehicles	5 - 10 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Fund accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the financial statements long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annually, the City adopts a budget for the Fund. The budget is adopted using the modified accrual basis of accounting.

DEFICIT FUND NET POSITION

The fund had deficit fund net position as of the date of this report:

Fund	Deficit
Solid Waste	\$ 3,303,663

DEPOSITS AND INVESTMENTS

The Fund follows the investment policy of the City. The City is allowed to deposit public fund in accounts authorized by the Public Funds Deposit Act (30 ILCS 225). At year end, the Fund did not have any cash and investments. Separate breakouts of deposits and investments from the City are not available. All cumulative disclosures for deposits and investments can be found in the City's annual financial report.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS - Continued

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

DUE TO/FROM PRIMARY GOVERNMENT

The following are the amounts due to/from the primary government as of year-end:

	Due from Primary Government	Due to Primary Government
General	\$ —	1,823,712
Nonmajor Governmental	—	40
Sewerage	152,833	—
Vehicle Maintenance	—	417,724
Employees Benefits	—	17,960
	<u>152,833</u>	<u>2,259,436</u>

These balances resulted from the time lag between when transactions are recorded in the accounting system and payments between funds are made or advances in anticipation of receipts to cover temporary cash shortages

TRANSFERS IN/OUT - PAYMENTS TO/FROM PRIMARY GOVERNMENT

The following are the amounts transferred from/to the primary government as of year-end:

	Transfers from Primary Government	Transfers to Primary Government
General	\$ —	424,099

The transfers were to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Depreciable Capital Assets				
Machinery and Equipment	\$ 93,027	—	—	93,027
Vehicles	2,128,609	17,005	—	2,145,614
	2,221,636	17,005	—	2,238,641
Less Accumulated Depreciation				
Machinery and Equipment	36,708	9,302	—	46,010
Vehicles	962,849	165,510	—	1,128,359
	999,557	174,812	—	1,174,369
Total Net Capital Assets	1,222,079	(157,807)	—	1,064,272

Depreciation expense of \$174,812 was charged to the Fund.

LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities during the fiscal year were as follows:

Type of Liability	Beginning Balances	Additions	Deduction	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 83,541	25,580	12,790	96,331	19,266
Net Pension Liability - IMRF	617,161	—	233,366	383,795	—
Total OPEB Liability - RBP	1,357,399	228,703	—	1,586,102	—
	2,058,101	254,283	246,156	2,066,228	19,266

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of April 30, 2020:

Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 1,064,272
Less Capital Related Debt	<u>—</u>
Investment in Capital Assets	<u><u>1,064,272</u></u>

CONTINGENT LIABILITIES

Litigation

The Fund is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Fund's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Fund.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Fund expects such amounts, if any, to be immaterial.

RISK MANAGEMENT

The Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets' errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Fund participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The City, as a whole, contributes to one defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Illinois Municipal Retirement Fund (IMRF)

Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. However, the Solid Waste Fund's participation in IMRF is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Solid Waste Fund combines. All disclosures for an agent plan can be found in the City's annual financial report.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

IMRF provides two tiers of pension benefits. 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.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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.

Plan Membership. As of December 31, 2019, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	132
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>107</u>
Total	<u><u>276</u></u>

Contributions. As set by statute, the City's Regular Plan Members are required to contribute 4.5% 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. For the year-ended April 30, 2020, the Fund's contribution was 10.63% of covered payroll.

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.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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:

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 921,398	383,795	(64,323)

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

At April 30, 2020, the Fund reported a liability of \$383,795, for its proportionate share of the net pension liability. The Fund's proportion of the net pension liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020 relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 14.33% of the total contribution.

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

For the year ended April 30, 2020, the Fund recognized pension expense of \$218,215. At April 30, 2020, the Fund 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	Totals
Difference Between Expected and Actual Experience	\$ 13,515	(13,258)	257
Change in Assumptions	62,522	(41,065)	21,457
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(181,864)	(181,864)
Total Expense to be Recognized in Future Periods	76,037	(236,187)	(160,150)
Contributions Made Subsequent to the Measurement Date	33,275	—	33,275
Total Deferred Amounts Related to IMRF	109,312	(236,187)	(126,875)

\$33,275 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2021.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (56,717)
2022	(39,813)
2023	26,101
2024	(89,721)
2025	—
Thereafter	—
Totals	<u>(160,150)</u>

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP) is a single-employer defined benefit OPEB plan administered by the City. The Fund's participation is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Solid Waste Fund combines. All disclosures for the City's defined benefit plan can be found in the City's annual financial report. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The City provides post-retirement health benefits, as per the requirements of local ordinances and labor agreements. Retirees covered under the Teamsters, Chauffeurs, and Helper Local Union No. 627 agreement are eligible to continue their health care coverage. Individuals are responsible for 100% of the premium cost for the coverage elected, except any retiree after April 1, 2009 who was hired prior to January 1, 2018 shares equally in the monthly applicable rate with the City paying 50% until the individual reaches 65 years of age.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Plan Membership. As of April 30, 2020, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	64
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>172</u>
Total	<u><u>236</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of the same date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.25%
Discount Rate	2.92%
Healthcare Cost Trend Rates	Initial rate of 6.00%, grading down to the ultimate trend rate of 5.00%
Retirees' Share of Benefit-Related Costs	100% of the benefit costs

The discount rate was based on an index of 20-year general obligation bonds with an average AA credit rating.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted mortality Table fully generational using Scale MP-2020.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability

At April 30, 2020, the Fund reported a liability of \$1,586,102, for its proportionate share of the total OPEB liability. The Fund's proportion of the total OPEB liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020 relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 6.36% of the total contribution.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.92%, while the prior valuation used 3.79%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		1% Decrease (1.92%)	Current Discount Rate (2.92%)	1% Increase (3.92%)
Total OPEB Liability	\$	1,766,893	1,586,102	1,431,375

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	1,401,225	1,586,102	1,809,160

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended April 30, 2020, the City recognized OPEB expense of \$188,703. At April 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 28,326	(368,657)	(340,331)
Change in Assumptions	166,462	(72,687)	93,775
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	194,788	(441,344)	(246,556)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (57,032)
2022	(57,032)
2023	(57,032)
2024	(57,031)
2025	(43,229)
Thereafter	24,800
Total	(246,556)

REQUIRED SUPPLEMENTARY INFORMATION

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 89,185	\$ 89,185	\$ —	\$ 705,285	12.65%
2017	90,247	90,247	—	715,130	12.62%
2018	77,031	77,031	—	644,909	11.94%
2019	77,469	77,469	—	701,324	11.05%
2020	87,035	87,035	—	818,937	10.63%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of the Fund's Proportionate Share of the Net Pension Liability
April 30, 2020**

	<u>12/31/15</u>
Fund's Proportion of Net Pension Liability	12.86%
Fund's Proportionate Share of Net Pension Liability	\$ 563,429
Fund's Covered-Employee Payroll	645,597
Fund's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	87.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.56%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/16	12/31/17	12/31/18	12/31/19
12.86%	10.63%	11.77%	14.33%
553,466	128,101	617,161	383,795
715,682	624,919	701,324	826,840
77.33%	20.50%	88.00%	46.42%
85.36%	95.91%	83.12%	46.42%

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

Retiree Benefit Plan

Schedule of Fund's Proportionate Share of the Total OPEB Liability

April 30, 2020

	4/30/17	4/30/18	4/30/19	4/30/20
Fund's Proportion of Total OPEB Liability	5.98%	5.30%	5.90%	6.36%
Fund's Proportionate Share of Total OPEB liability	\$ 1,628,020	1,125,526	1,357,399	1,586,102
Fund's Covered-Employee Payroll	768,197	652,668	768,197	793,064
Fund's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered-Employee Payroll	211.93%	172.45%	176.70%	200.00%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

OTHER SUPPLEMENTARY INFORMATION

SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Original Budget	Final Budget	Actual
Operating Revenues			
Collection Fees	\$ 2,786,510	2,786,510	2,828,051
Fees for Extra and Special Pickups	2,100	2,100	2,212
Sale of Garbage Totes	40,000	40,000	41,440
Licenses	1,850	1,850	2,520
Recycling Fees Collected	—	—	288
Other	—	—	1,999
Total Operating Revenues	2,830,460	2,830,460	2,876,510
Operating Expenses			
Operations			
Wages and Payroll Taxes	1,172,031	1,172,031	913,304
Employee Benefits	529,576	529,576	640,093
Insurance	88,577	88,577	58,216
Vehicle Expenses	242,500	242,500	324,323
Maintenance and Repairs	30,500	30,500	30,532
Utilities	4,000	4,000	3,959
Disposal Fees	640,000	640,000	716,813
Supplies	9,600	9,600	7,312
Other Administrative Expenses	45,816	45,816	42,642
Contractual Services	39,600	39,600	41,351
Depreciation	—	—	174,812
Total Operating Expenses	2,802,200	2,802,200	2,953,357
Operating Income (Loss)	28,260	28,260	(76,847)
Nonoperating Revenues			
Investment Income	—	—	7,360
Grants	71,000	71,000	59,846
Other Income	—	—	28,765
	71,000	71,000	95,971
Income Before Transfers	99,260	99,260	19,124
Transfers to Primary Government	(61,340)	(61,340)	(424,099)
Change in Net Position	37,920	37,920	(404,975)
Net Position - Beginning			(2,898,688)
Net Position - Ending			(3,303,663)

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

SUPPLEMENTAL SCHEDULES

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Schedule of Departmental Operating Expenses
April 30, 2020**

	Household Waste	Yard Waste	Recycling	Total
Wages and Payroll Taxes	\$ 669,677	120,753	122,874	913,304
Employee Benefits	271,450	61,201	307,442	640,093
Insurance	47,269	1,289	9,658	58,216
Vehicle Expenses	277,830	24,605	21,888	324,323
Maintenance and Repairs	25,534	—	4,998	30,532
Utilities	3,295	—	664	3,959
Disposal Fees	594,224	86,272	36,317	716,813
Supplies	5,852	1,064	396	7,312
Other Administrative Expenses	41,398	937	307	42,642
Contractual Services	41,351	—	—	41,351
Depreciation	174,812	—	—	174,812
	2,152,692	296,121	504,544	2,953,357

Attachment: Pekin Solid Waste Fund AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

**SOLID WASTE FUND
CITY OF PEKIN, ILLINOIS**

**Schedule of Departmental Operating and Capital Expenses - Last Ten Fiscal Years
April 30, 2020**

Fiscal Year		Household Waste	Yard Waste	Recycling	Total Operating Expenses*	Capital Expenses
2011	\$	1,027,637	377,309	409,431	1,814,377	—
2012		1,196,640	386,566	296,469	1,879,675	27,362
2013		1,184,755	290,979	256,068	1,731,802	194,369
2014		1,281,259	271,607	337,241	1,890,107	431,562
2015		1,318,425	297,411	301,076	1,916,912	25,404
2016		1,598,314	321,512	327,580	2,247,406	—
2017		1,559,780	341,844	278,751	2,180,375	186,615
2018		1,363,801	263,840	460,511	2,088,152	709,956
2019		2,091,677	287,179	293,757	2,672,613	354,932
2020		1,977,880	296,121	504,544	2,778,545	17,005

*Total operating expenses exclude depreciation charges.

CITY OF PEKIN, ILLINOIS LIBRARY FUND

(A SPECIAL REVENUE FUND OF THE CITY OF PEKIN, ILLINOIS)

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

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**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

TABLE OF CONTENTS

	PAGE
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	<u>1</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>5</u>
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	<u>13</u>
Statement of Activities	<u>14</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>15</u>
Reconciliation of Total Governmental Fund Balance to the Statement of	
Net Position - Governmental Activities	<u>16</u>
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>17</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Activities	<u>18</u>
Notes to Financial Statements	<u>19</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Library Fund	<u>40</u>
Illinois Municipal Retirement Fund	
Schedule of Employer Contributions	<u>41</u>
Schedule of the Fund's Proportionate Share of the Net Pension Liability	<u>43</u>
Retiree Benefit Plan	
Schedule of Fund's Proportionate Share of the Total OPEB Liability	<u>45</u>
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Expenditures - Budget and Actual - Library Fund	<u>47</u>

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Library's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

July 13, 2023

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Library Fund (the Fund), a special revenue fund of the City of Pekin, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Library Fund, a special revenue fund of the City of Pekin, Illinois, as of April 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Library Fund of the City of Pekin, Illinois
July 13, 2023

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Library Fund of the City of Pekin, Illinois
July 13, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library Fund of the City of Pekin, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020

Our discussion and analysis of the Library's financial performance provides an overview of the Library's financial activities for the fiscal year ended April 30, 2020. Please read it in conjunction with the Library's financial statements, which can be found in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The Library's net position decreased by \$370,972, or 4.7 percent as a result of this year's operations.
- During the year, government-wide revenues totaled \$1,576,134, while expenses totaled \$1,932,106, resulting in a decrease to net position of \$370,972 after transfers out of \$15,000.
- The Library's net position totaled \$7,527,164 on April 30, 2020, which includes \$7,792,800 investment in capital assets and deficit \$265,636 unrestricted net position.
- The Library Fund reported a surplus this year of \$46,014 or 6.21 percent, resulting in ending fund balance of \$786,552.
- Beginning net position was restated to correct an error in recognition of the defined benefit pension plan and other post employment benefits.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operations in more detail than the government-wide statements by providing information about the Library's most significant funds. The remaining statements provide financial information about activities for which the Library acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business. The government wide financial statements which can be found in the financial section of this report.

The Statement of Net Position reports information on all of the Library's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Library's property tax base and the condition of the Library's infrastructure, is needed to assess the overall health of the Library.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Management's Discussion and Analysis
April 30, 2020**

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements

Both of the government-wide financial statements distinguish functions of the Library that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Library consist of culture and recreation. The Library does not have any business-type activities.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library's fund can be categorized as governmental.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-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 the Library's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Library maintains one governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Library Fund.

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to 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, this report also presents certain required supplementary information concerning the Library's I.M.R.F, post-employment retirement benefit obligations, and budgetary comparison schedules for the Library Fund.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred inflows by \$7,527,164.

	Net Position	
	2020	2019
Current Assets	\$ 1,970,241	1,896,164
Capital Assets	7,792,800	7,943,559
Total Assets	9,763,041	9,839,723
Deferred Outflows	145,577	—
Total Assets and Deferred Outflows	9,908,618	9,839,723
Current Liabilities	34,010	25,807
Noncurrent Liabilities	870,456	24,330
Total Liabilities	904,466	50,137
Deferred Inflows	1,476,988	1,129,819
Total Liabilities and Deferred Inflows	2,381,454	1,179,956
Net Position		
Investment in Capital Assets	7,792,800	7,943,559
Unrestricted (Deficit)	(265,636)	716,208
Total Net Position	7,527,164	8,659,767

A large portion of the Library's net position, \$7,792,800, reflects its investment in capital assets (for example, land, construction in progress, buildings, furniture and equipment, and books). The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Library's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining deficit of \$265,636, represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Management's Discussion and Analysis
April 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2020	2019
Revenues		
Program Revenues		
Charges for Services	\$ 60,517	49,464
Operating Grants and Contributions	44,551	46,423
General Revenues		
Property Taxes	1,131,369	1,107,135
Replacement Taxes	126,646	96,196
Interest Income	15,506	16,540
Miscellaneous	197,545	31,180
Total Revenues	1,576,134	1,346,938
Expenses		
Public Library	1,932,106	1,588,062
Changed in Net Position Before Transfers	(355,972)	(241,124)
Transfers	(15,000)	(15,000)
Change in Net Position	(370,972)	(256,124)
Fund Balance - Beginning as Restated	7,898,136	8,915,891
Net Position - Ending	7,527,164	8,659,767

Net position of the Library's governmental activities decreased by 4.7 percent (\$7,527,164 in 2020 compared to \$7,898,136 in 2019).

Governmental Activities

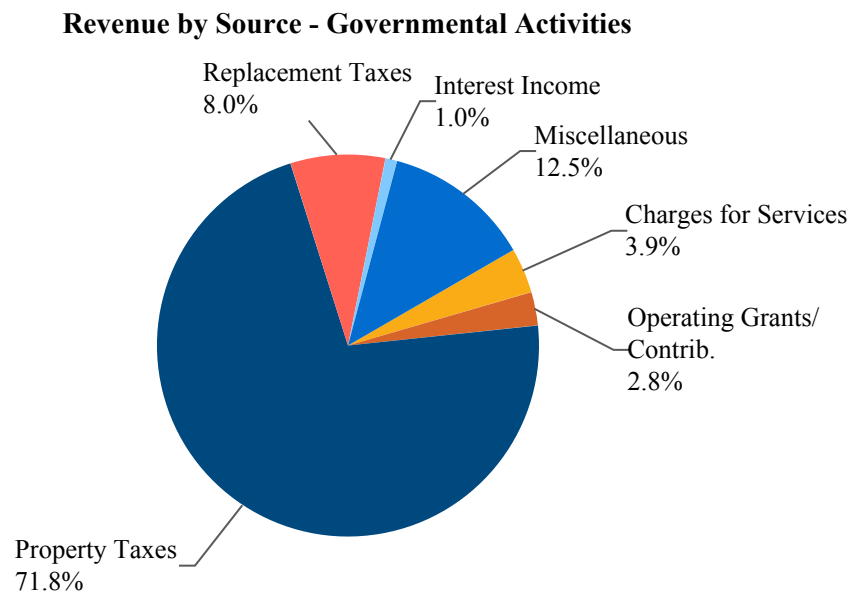
Revenues for governmental activities totaled \$1,576,134, while the cost of all governmental functions totaled \$1,932,106, this results in a decrease of \$370,972 after transfers out of \$15,000. In 2019, revenues of \$1,346,938 fell short of expenses of \$1,588,062, resulting in a decrease of \$256,124 after transfers out of \$15,000. The decrease in 2020 was due primarily to depreciable expenses and previously unreported employee benefit liabilities. To a smaller degree, the decrease was due to capital improvements using reserve funds to mitigate future flood damage due to the area's limited capacity of street sewers to manage the rainfall from more frequent extreme weather events."

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

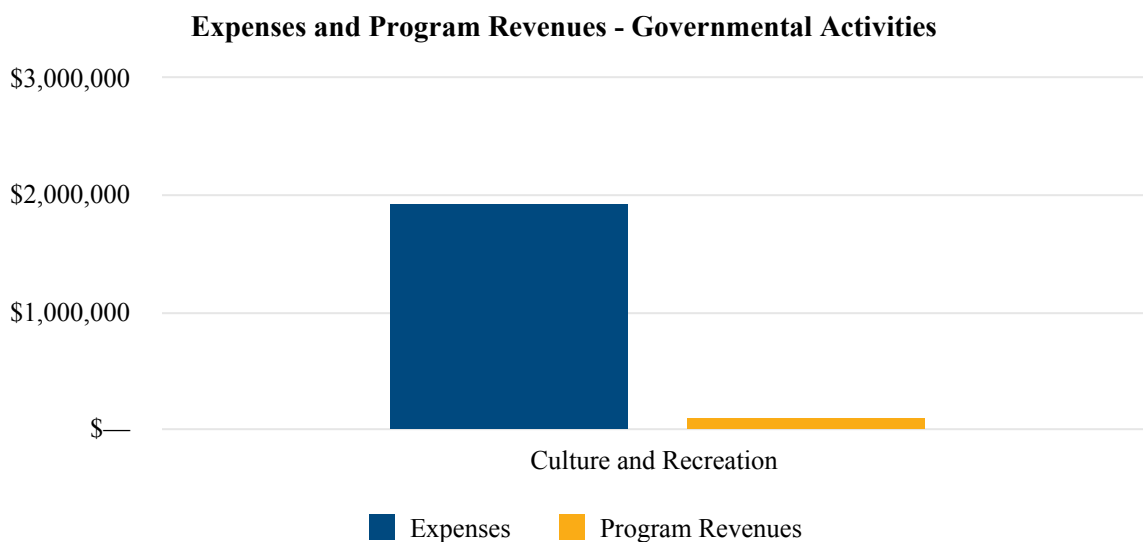
**Management's Discussion and Analysis
April 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Library receives from other sources.



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Management's Discussion and Analysis
April 30, 2020

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Library's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources.

The Library Fund reported an ending fund balance of \$786,552, which is \$46,014, or 6.21 percent, higher than last year's total of \$740,538. This increase is due to higher than expected corporate personal property replacement tax revenue and lower than expected personnel costs.

LIBRARY FUND BUDGETARY HIGHLIGHTS

The Library made no budget amendments to the Library Fund during the year. Library Fund actual revenues for the year totaled \$1,576,134, compared to budgeted revenues of \$1,363,420. Revenues for intergovernmental, investment, and miscellaneous revenues were higher than budgeted.

The Library Fund actual expenditures for the year were \$166,700 higher than budgeted (\$1,515,120 actual compared to \$1,348,420 budgeted). The capital outlay expenditures were over budget by \$184,526. This was primarily due to flood-related costs using the revenue received from the insurance claim.

CAPITAL ASSETS

The Library's investment in capital assets for its governmental and business type activities as of April 30, 2020 was \$7,792,800 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, furniture and equipment, and books.

	Capital Assets Net of Depreciation	
	2020	2019
Land	\$ 164,640	164,640
Buildings	6,804,328	6,929,537
Furniture and Equipment	359,134	381,568
Books	464,698	467,814
Totals	<u>7,792,800</u>	<u>7,943,559</u>

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Management's Discussion and Analysis
April 30, 2020**

CAPITAL ASSETS - Continued

This year's major additions included:

Buildings	\$	57,429
Furniture and Equipment		7,495
Books		89,933
		<u>154,857</u>

Additional information on the Library's capital assets can be found in Note 3 of this report.

DEBT ADMINISTRATION

At year-end, the Library had no outstanding long-term debt. Additional information on the Library's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's elected and appointed officials considered many factors when setting the fiscal year 2020-2021 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the Library is faced with a similar economic environment as many other local municipalities are faced with, including inflation, unemployment rates, and the continued effects on residents and businesses due to the global health emergency from COVID-19.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should Finance Department, City of Pekin, 111 South Capitol Street, Pekin, Illinois 61554.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Statement of Net Position
April 30, 2020

ASSETS	
Current Assets	
Cash and Investments	\$ 794,142
Receivables - Net of Allowances	1,154,751
Internal Balances	21,348
Total Current Assets	<u>1,970,241</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	164,640
Depreciable Capital Assets	12,442,059
Accumulated Depreciation	(4,813,899)
Total Noncurrent Assets	<u>7,792,800</u>
Total Assets	<u>9,763,041</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	72,376
Deferred Items - RBP	73,201
Total Deferred Outflows of Resources	<u>145,577</u>
Total Assets and Deferred Outflows of Resources	<u>9,908,618</u>
LIABILITIES	
Current Liabilities	
Accrued Payroll	28,938
Current Portion of Long-Term Debt	5,072
Total Current Liabilities	<u>34,010</u>
Noncurrent Liabilities	
Compensated Absences	20,288
Net Pension Liability - IMRF	254,111
Total OPEB Liability - RBP	596,057
Total Noncurrent Liabilities	<u>870,456</u>
Total Liabilities	<u>904,466</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	1,154,751
Deferred Items - IMRF	156,380
Deferred Items - RBP	165,857
Total Deferred Inflows of Resources	<u>1,476,988</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,381,454</u>
NET POSITION	
Investment in Capital Assets	7,792,800
Unrestricted (Deficit)	<u>(265,636)</u>
Total Net Position	<u>7,527,164</u>

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

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Statement of Activities
For the Fiscal Year Ended April 30, 2020

	Expenses	Program Revenues Charges for Services	Operating Grants	Capital Grants/ Contributions	Net (Expenses)/ Revenues and Changes in Net Position
Governmental Activities					
Culture and Recreation	\$ 1,932,106	60,517	44,551	—	(1,827,038)
		General Revenues			
		Taxes			
		Property Tax			1,131,369
		Intergovernmental - Unrestricted			
		Replacement Tax			126,646
		Investment Income			15,506
		Miscellaneous			197,545
		Transfers			(15,000)
					<u>1,456,066</u>
		Change in Net Position			(370,972)
		Net Position - Beginning			<u>7,898,136</u>
		Net Position - Ending			<u><u>7,527,164</u></u>

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Balance Sheet
April 30, 2020

	<u>Library</u>
ASSETS	
Cash and Investments	\$ 794,142
Receivables - Net of Allowances	
Taxes	1,154,751
Due from Primary Government	<u>24,303</u>
Total Assets	<u><u>1,973,196</u></u>
LIABILITIES	
Accrued Payroll	28,938
Due to Primary Government	<u>2,955</u>
Total Liabilities	31,893
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>1,154,751</u>
Total Liabilities and Deferred Inflows of Resources	1,186,644
FUND BALANCES	
Unassigned	<u>786,552</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>1,973,196</u></u>

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2020

Total Governmental Fund Balances	\$ 786,552
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.	7,792,800
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(84,004)
Deferred Items - RBP	(92,656)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(25,360)
Net Pension Liability - IMRF	(254,111)
Total OPEB Liability - RBP	(596,057)
Net Position of Governmental Activities	<u><u>7,527,164</u></u>

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2020

	Library
Revenues	
Taxes	\$ 1,131,369
Intergovernmental	171,197
Charges for Services	50,148
Fines, Forfeitures, and Penalties	10,369
Investment Income	15,506
Miscellaneous	197,545
Total Revenues	<u>1,576,134</u>
Expenditures	
Culture and Recreation	1,329,594
Capital Outlay	185,526
Total Expenditures	<u>1,515,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,014
Other Financing (Uses)	
Transfers Out	<u>(15,000)</u>
Net Change in Fund Balances	46,014
Fund Balance - Beginning	<u>740,538</u>
Fund Balances - Ending	<u><u>786,552</u></u>

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
 Governmental Funds to the Statement of Activities - Governmental Activities**
For the Fiscal Year Ended April 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 46,014
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Amounts reported for governmental activities in the Statement of Activities
 are different because:

Governmental funds report capital outlays as expenditures. however, in the
 Statement of Activities the cost of those assets is allocated over their estimated
 useful lives and reported as depreciation expense.

Capital Outlays	154,857
Depreciation Expense	(305,616)

The net effect of deferred outflows (inflows) of resources related
 to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(185,509)
Change in Deferred Items - RBP	24,216

Some expenses reported in the statement of activities do not require the use of
 financial resources and, therefore are not reported as expenditures in governmental funds.

Change in Compensated Absences Payable	(1,030)
Change in Net Pension Liability - IMRF	29,048
Change in Total OPEB Liability - RBP	(132,952)

Changes in Net Position of Governmental Activities	(370,972)
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Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Library Fund (the Library), a special revenue fund of the City of Pekin, Illinois (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting principles and financial reporting practices. The more significant of the Fund's accounting policies are described below.

REPORTING ENTITY

The Library is included in the governmental activities in the Statement of Net position and Statement of Activities of the City's financial statements. These financial financial statements present only the Library and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted by the United States of America.

Operations of the Pekin Public Library are governed by nine officials, appointed by the Mayor and the City of Pekin with approval of the City Council, designated as the Board of Trustees. Because the Library is not a legally separate entity, the Library is reported as a fund of the City.

In determining the financial reporting entity, the Library complies with the provisions of GASB Statement No. 61 "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Library. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's governmental fund). The Library's culture and recreation services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is: (a) presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Library first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost the Library's function. The function is supported by general government revenues (property taxes, certain intergovernmental revenues, charges, fines, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the culture and recreation function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, charges and fines, investment income, etc).

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

This government-wide focus is more on the sustainability of the Library as an entity and the change in the Library's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Library are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, reserves, fund equity, revenues and expenditures/expenses. The Library's fund is reported in the governmental category.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses) for the determination of major funds.

A fund is considered major if it is the primary operating fund of the Library or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10 percent of the corresponding total for all governmental funds combined.

The following fund type is used by the Library:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Library:

Library Fund is the general operating fund of the Library. It is used to account for all financial resources, except for those required to be accounted for in another fund. The Library Fund is a major fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

The Library's fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. This fund uses fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the "economic resources" measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflows are incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Library recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability/deferred inflow is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the Library's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Cash and Investments - Continued

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000, or more depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	50 Years
Furniture and Equipment	20 Years
Books	10 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences

The Library accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities on the Statement of Net Position.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

In 1996 the City Council adopted procedures established by law which replaced the former appropriation ordinances process. The budget is required to be adopted before the beginning of the fiscal year to which it applies. The City of Pekin's annual budget and appropriation ordinances cover all fund of the City, including the Library, and is prepared on the modified accrual basis. Therefore, the statement of revenues and expenditures-budget and actual has been prepared on a basis consistent with and comparable to the legally adopted budget. Unexpended budget items lapse each year.

The budget may be changed in almost any manner and without public hearings at any time during the year pursuant to a two-thirds vote of the Council members. Further, they may delegate the power, by the same vote, to make changes within an appropriation to a budget officer. The legal level of control is by fund.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Library	\$ 166,700

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Fund follows the investment policy of the City. The City is allowed to deposit public fund in accounts authorized by the Public Funds Deposit Act (30 ILCS 225). At year end, the Fund has cash and investments of \$794,142. Separate breakouts of deposits and investments from the City are not available. All cumulative disclosures for deposits and investments can be found in the City's annual financial report.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limit its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes. The policy limits the average maturity of investments will not exceed five years, but specifically limits investments of (1) certificates of deposit to maturities of two years from the date of purchase, (2) U.S. Treasury Securities and U.S. Agencies back securities to maturities of ten years from the date of purchase, (3) repurchase agreements to six months to maturity from the date of purchase and, (4) commercial paper to 180 days to maturity from the date of purchase.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy does not specifically address credit risk for investments, except that commercial paper must be rated within two highest classifications by two standard rating services. At year-end, the City's investments in the Illinois Funds were rated AAAM by Standard & Poor's.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Concentration of Credit Risk, and Custodial Credit Risk - Continued

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires securities be held by institutions with whom the City has executed safekeeping agreements. The investment in the Illinois Funds is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City limit its exposure to concentration of credit risk by limiting the amount that may be held of the City's investment portfolio to (1) 50% of the total City investment for certificates of deposit, (2) 40% of the total City investment for money market mutual funds, (3) 30% of the total City investments for securities backed by the full faith and credit of the U.S. Government, (4) 25% of the total City investments for U.S. Agency backed securities, (5) 25% of the total City investments for repurchase agreements, and (6) 10% of the total City investments for commercial paper. At year-end, the City does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about July 1 and September 1. The County collects such taxes and remits them in two fairly equal payments with a third lesser payment of any disputed taxes.

TRANSFERS - PAYMENTS TO/FROM THE PRIMARY GOVERNMENT

The following are the amounts transferred to/from the primary government as of year-end:

	Transfers from Primary Government	Transfers to Primary Government
General	\$ —	15,000

The transfers were to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DUE TO/FROM PRIMARY GOVERNMENT

The following are the amounts due to/from the primary government as of year-end:

	Due from Primary Government	Due to Primary Government
General	\$ 24,303	—
Employee Benefit	—	2,955
	<u>24,303</u>	<u>2,955</u>

These balances resulted from the time lag between when transactions are recorded in the accounting system and payments between funds are made.

CAPITAL ASSETS

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 164,640	—	—	164,640
Depreciable Capital Assets				
Buildings	9,103,172	57,429	—	9,160,601
Furniture and Equipment	668,672	7,495	—	676,167
Books	2,618,569	89,933	103,211	2,605,291
	<u>12,390,413</u>	<u>154,857</u>	<u>103,211</u>	<u>12,442,059</u>
Less Accumulated Depreciation				
Buildings	2,173,635	182,638	—	2,356,273
Furniture and Equipment	287,104	29,929	—	317,033
Books	2,150,755	93,049	103,211	2,140,593
	<u>4,611,494</u>	<u>305,616</u>	<u>103,211</u>	<u>4,813,899</u>
Total Net Depreciable Capital Assets	<u>7,778,919</u>	<u>(150,759)</u>	<u>—</u>	<u>7,628,160</u>
Total Net Capital Assets	<u>7,943,559</u>	<u>(150,759)</u>	<u>—</u>	<u>7,792,800</u>

Depreciation expense of \$305,616 was charged to the culture and recreation function.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM LIABILITY ACTIVITY

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 24,330	2,060	1,030	25,360	5,072
Net Pension Liability - IMRF	283,159	—	29,048	254,111	—
Total OPEB Liability - RBP	463,105	132,952	—	596,057	—
	770,594	135,012	30,078	875,528	5,072

The Library Fund makes payments on the compensated absences, the net pension liability, and the total OPEB liability.

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of April 30, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 7,792,800
Less Capital Related Debt	—
Investment in Capital Assets	<u>7,792,800</u>

NET POSITION RESTATEMENT

Beginning net position was restated to correct an error in recognition of the defined benefit pension plan and other post employment benefits. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decreases)
Governmental Activities	\$ 8,659,767	7,898,136	(761,631)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

The following is a schedule of fund balance classifications for the governmental fund as of the date of this report:

	<u>General</u>
Unassigned	<u>\$ 786,552</u>

In the governmental funds financial statements, the Library considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Library first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the Library Fund and deficit fund balances of other governmental funds.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION

EXPENDITURES FROM SPECIAL ACCOUNTS

During the year the following expenditures were charged to line items that were budgeted as purchased from Gifts and Endowments and Grant Expenditures.

	Gifts and Endowments	Grant Expenditures
Books, Cassettes, and CDs	\$ 4,879	4,129
Electronic Resources	—	18,174
Program Costs	4,988	4,140
Furniture and Fixtures	—	—
Supplies	458	1,093
Repairs and Maintenance	15,150	—
Travel	—	606
Salary	—	10,000
Other	7,692	5,847
Total	33,167	43,989

RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets' errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Library participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

The Library is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Library's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Library.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Library expects such amounts, if any, to be immaterial.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

The City, as a whole, contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Illinois Municipal Retirement Fund (IMRF)

Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. However, the Library Fund's participation in IMRF is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Library Fund combines. All disclosures for an agent plan can be found in the City's annual financial report.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

IMRF provides two tiers of pension benefits. 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.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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.

Plan Membership. As of December 31, 2019, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	132
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>107</u>
Total	<u><u>276</u></u>

Contributions. As set by statute, 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. For the year-ended April 30, 2020, the Fund's contribution was 10.63% of covered payroll.

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.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment 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). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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:

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 610,058	254,111	(42,588)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Changes in the Net Pension Liability

At April 30, 2020, the Fund reported a liability of \$254,111, for its proportionate share of the net pension liability. The Fund's proportion of the net pension liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020, relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 9.49% of the total contribution.

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

For the year ended April 30, 2020, the Fund recognized pension expense of \$243,496. At April 30, 2020, the Fund 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	Totals
Difference Between Expected and Actual Experience	\$ 8,949	(8,779)	170
Change in Assumptions	41,396	(27,189)	14,207
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(120,412)	(120,412)
Total Expense to be Recognized in Future Periods	50,345	(156,380)	(106,035)
Contributions Made Subsequent to the Measurement Date	22,031	—	22,031
Total Deferred Amounts Related to IMRF	72,376	(156,380)	(84,004)

\$22,031 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2021.

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Notes to the Financial Statements
April 30, 2020**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

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

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (37,553)
2022	(26,360)
2023	17,282
2024	(59,404)
2025	—
Thereafter	—
Totals	<u>(106,035)</u>

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP) is a single-employer defined benefit OPEB plan administered by the City. The Fund's participation is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Library Fund combines. All disclosures for the City's defined benefit plan can be found in the City's annual financial report. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The City provides post-retirement health benefits, as per the requirements of local ordinances and labor agreements. Retirees covered under the Teamsters, Chauffeurs, and Helper Local Union No. 627 agreement are eligible to continue their health care coverage. Individuals are responsible for 100% of the premium cost for the coverage elected, except any retiree after April 1, 2009 who was hired prior to January 1, 2018 shares equally in the monthly applicable rate with the City paying 50% until the individual reaches 65 years of age.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

General Information about the OPEB Plan - Continued

Plan Membership. As of April 30, 2020, the measurement date, membership for the entire City consisted of:

Inactive Plan Members Currently Receiving Benefits	64
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>172</u>
Total	<u><u>236</u></u>

Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of the same date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.25%
Discount Rate	2.92%
Healthcare Cost Trend Rates	Initial rate of 6.00%, grading down to the ultimate trend rate of 5.00%
Retirees' Share of Benefit-Related Costs	100% of the benefit costs

The discount rate was based on an index of 20-year general obligation bonds with an average AA credit rating.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted mortality Table fully generational using Scale MP-2020.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability

At April 30, 2020, the Fund reported a liability of \$596,057, for its proportionate share of the total OPEB liability. The Fund's proportion of the total OPEB liability was based on the Fund's actual contributions to the plan for the year ended April 30, 2020 relative to the actual contributions of the City as a whole. At April 30, 2020, the Fund's proportion was 2.39% of the total contribution.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.92%, while the prior valuation used 3.79%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		1% Decrease (1.92%)	Current Discount Rate (2.92%)	1% Increase (3.92%)
Total OPEB Liability	\$	663,998	596,057	537,911

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Library Fund, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability of the Fund would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	526,580	596,057	679,882

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Notes to the Financial Statements
April 30, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended April 30, 2020, the Library Fund recognized OPEB expense of \$129,783. At April 30, 2020, the Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 10,645	(138,541)	(127,896)
Change in Assumptions	62,556	(27,316)	35,240
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	73,201	(165,857)	(92,656)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (21,432)
2022	(21,432)
2023	(21,432)
2024	(21,432)
2025	(16,245)
Thereafter	9,317
Total	(92,656)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule
Library Fund

Notes to the Required Supplementary Information

Budgetary Information - budgets are adopted on a basis consistent with generally accepted accounting principles.

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Tax	\$ 1,133,290	1,133,290	1,131,369
Intergovernmental			
Replacement Tax	93,000	93,000	126,646
Grants	47,830	47,830	44,551
Charges for Services	52,400	52,400	50,148
Fines, Forfeitures, and Penalties	13,600	13,600	10,369
Investment Income	9,300	9,300	15,506
Miscellaneous	14,000	14,000	197,545
Total Revenues	1,363,420	1,363,420	1,576,134
Expenditures			
Culture and Recreation	1,347,420	1,347,420	1,329,594
Capital Outlay	1,000	1,000	185,526
Total Expenditures	1,348,420	1,348,420	1,515,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,000	15,000	61,014
Other Financing (Uses)			
Transfers Out	(15,000)	(15,000)	(15,000)
Net Change in Fund Balance	—	—	46,014
Fund Balance - Beginning			740,538
Fund Balance - Ending			786,552

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ N/A	\$ N/A	\$ N/A	\$ N/A	N/A
2017	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A
2020	57,626	57,626	—	542,219	10.63%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

N/A - Not Available

**LIBRARY FUND
CITY OF PEKIN, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of the Fund's Proportionate Share of the Net Pension Liability
April 30, 2020**

See Following Page

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of the Fund's Proportionate Share of the Net Pension Liability
April 30, 2020

	<u>12/31/15</u>
Fund's Proportion of Net Pension Liability	N/A
Fund's Proportionate Share of Net Pension Liability	\$ N/A
Fund's Covered-Employee Payroll	N/A
Fund's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

N/A - Not Available

12/31/16	12/31/17	12/31/18	12/31/19
N/A	N/A	N/A	9.49%
N/A	N/A	N/A	254,111
N/A	N/A	N/A	547,452
N/A	N/A	N/A	46.42%
N/A	N/A	N/A	91.65%

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Retiree Benefit Plan

Schedule of Fund's Proportionate Share of the Total OPEB Liability

April 30, 2020

		4/30/17	4/30/18	4/30/19	4/30/20
Fund's Proportion of Total OPEB Liability		N/A	N/A	N/A	2.39%
Fund's Proportionate Share of Total OPEB Liability	\$	N/A	N/A	N/A	596,057
Fund's Covered-Employee Payroll		N/A	N/A	N/A	298,033
Fund's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered-Employee Payroll		N/A	N/A	N/A	200.00%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

N/A Not Available

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

OTHER SUPPLEMENTARY INFORMATION

LIBRARY FUND
CITY OF PEKIN, ILLINOIS

Library Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2020

	Budgeted		Actual Amounts
	Original	Final	
Culture and Recreation			
Salaries	\$ 645,000	645,000	643,835
Payroll Taxes	117,475	117,475	106,612
Group Health Insurance	123,000	123,000	103,301
Worker's Compensation Insurance	2,350	2,350	2,137
Books, Periodicals, and Cassettes	150,450	150,450	148,477
Circulation System	25,735	25,735	25,610
ISP Costs	3,850	3,850	3,764
Equipment Rental, Supplies, and Postage	34,900	34,900	32,980
Program Costs	28,530	28,530	27,565
Repairs and Maintenance	61,300	61,300	58,639
Utilities	48,400	48,400	45,934
Telephone	3,200	3,200	3,245
Insurance	14,800	14,800	14,929
Dues and Subscriptions	2,000	2,000	1,695
Travel and Conferences	6,500	6,500	6,060
Outside Services	500	500	678
Computer Costs	7,600	7,600	7,331
Equipment Purchases	4,000	4,000	4,179
Miscellaneous	10,300	10,300	15,467
Grant Expenditures	44,030	44,030	43,989
Purchases from Gifts and Endowments	13,500	13,500	33,167
Total Culture and Recreation	1,347,420	1,347,420	1,329,594
Capital Outlay	1,000	1,000	185,526
Total Expenditures	1,348,420	1,348,420	1,515,120

Attachment: Pekin Library AFR 20 (3595 : Lautherbach & Amen City of Pekin Audits For the Year Ended April 30, 2020)

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #1 -
CENTRAL BUSINESS DISTRICT FUND

FINANCIAL AND COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

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CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #1 - CENTRAL BUSINESS DISTRICT FUND

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	<u>1</u>
FINANCIAL STATEMENTS	
Balance Sheet	<u>3</u>
Statement of Revenues, Expenditures and Changes in Fund Balance	<u>4</u>
Notes to the Financial Statements	<u>5</u>
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS	<u>8</u>

INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT

July 13, 2023

The Honorable City Mayor
Members of the City Council
Tax Increment Financing District #1 - Central Business District Fund
City of Pekin, Illinois

We have audited the accompanying financial statements of the Tax Increment Financing District #1 - Central Business District Fund of the City of Pekin, Illinois as of and for the year ended April 30, 2020, as listed in the accompanying table of contents. These basic financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the basic financial statements, the financial statements present only the Tax Increment Financing District #1 - Central Business District Fund of the City of Pekin, Illinois, and are not intended to present fairly the financial position or results of operations of the City of Pekin, Illinois, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Tax Increment Financing District #1 - Central Business District Fund of the City of Pekin, Illinois as of April 30, 2020 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We have also issued a report dated July 13, 2023 on our consideration of the Tax Increment Financing District #1 - Central Business District Fund's compliance with laws, regulations, contracts and grants.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #1 - CENTRAL BUSINESS DISTRICT FUND

Balance Sheet

April 30, 2020

ASSETS	
Cash and Investments	\$ 2,663,736
Receivables - Net of Allowances	
Taxes	518,238
Loans	894,495
Total Assets	4,076,469
LIABILITIES	
Accounts Payable	229,324
Accrued Payroll	2,747
Total Liabilities	232,071
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	518,238
Total Liabilities and Deferred Inflows of Resources	750,309
FUND BALANCE	
Restricted	3,326,160
Total Liabilities, Deferred Inflows of Resources and Fund Balance	4,076,469

CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #1 - CENTRAL BUSINESS DISTRICT FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended April 30, 2020

Revenues	
Taxes	
Property Taxes	\$ 508,713
Investment Income	38,248
Total Revenues	<u>546,961</u>
Expenditures	
Economic Development	
Personnel Costs	80,621
Contractual Services and Other Expenses	389,827
Total Expenditures	<u>470,448</u>
Net Change in Fund Balance	76,513
Fund Balance - Beginning	<u>3,249,647</u>
Fund Balance - Ending	<u><u>3,326,160</u></u>

CITY OF PEKIN, ILLINOIS**TAX INCREMENT FINANCING DISTRICT #1 - CENTRAL BUSINESS DISTRICT FUND****Notes to the Financial Statements****April 30, 2020****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****REPORTING ENTITY**

The Tax Increment Financing #1 - Central Business District Fund (the Fund) is a separate special revenue fund of the City of Pekin, Illinois (the City). It is included in the governmental activities in the Statement of Net Position and Statement of Activities of the City's financial statements. These financial statements present only the Fund and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

The City established the Fund by ordinances dated November 11, 1986 pursuant to the Illinois Tax Allocation Redevelopment Act. The purpose of the fund is to account for resources and expenditures arising in connection with redevelopment of a certain designated project area pursuant to a plan for redevelopment. The Fund was due to expire in 2009. In 2005 the State of Illinois, through the legislative process, extended the real estate tax exemption to the year 2021. On June 28, 2004 the City of Pekin passed an ordinance extending the sales tax provisions through the year 2013. Those sales tax provisions have expired and no additional extensions for sales tax revenue have been made.

BASIS OF ACCOUNTING

The Fund financial statements are on a modified basis of accounting, under which expenditures are recorded when the fund liability is incurred and revenues are recorded when received in cash unless susceptible to accrual or of a material amount and not received at the normal time of receipts. Property taxes are recognized as revenues in the year for which they are intended to finance.

NOTE 2 - DETAIL NOTES ON FUND**DEPOSITS AND INVESTMENTS**

The Fund follows the investment policy of the City. The City is allowed to deposit public fund in accounts authorized by the Public Funds Deposit Act (30 ILCS 225). At year end, the Fund has cash and investments of \$2,663,736. Separate breakouts of deposits and investments from the City are not available. All cumulative disclosures for deposits and investments can be found in the City's annual financial report.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by County and are payable in two installments, on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #1 - CENTRAL BUSINESS DISTRICT FUND

Notes to the Financial Statements

April 30, 2020

NOTE 2 - DETAIL NOTES ON FUND - Continued**REDEVELOPMENT LOAN/GRANT PROGRAMS**

During fiscal year 2011 the City began a redevelopment loan program for buildings located within the Fund's boundaries. The program involves matching loans for viable commercial retail use on first and upper story floors. Principal and interest payments are forgiven if the property owner meets certain requirements related to upkeep and maintenance of the property.

The City also began a building facade and interior revitalization grant program whereby property owners may receive a grant to fund a portion of the costs of improvements to a buildings. The property must be located within the Fund's boundaries. During the year, the City disbursed \$624,356 in grant funds.

The following is a summary of activities that took place involving the loan programs during the fiscal year:

	Beginning Balances	Loans Made	Loans Forgiven	Ending Balances
Loan Programs	\$ 439,224	624,356	169,085	894,495

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS

July 13, 2023

The Honorable City Mayor
Members of the City Council
Tax Increment Financing District #1 - Central Business District Fund
City of Pekin, Illinois

We have audited the basic financial statements of the Tax Increment Financing District #1 - Central Business District Fund of the City of Pekin, Illinois, as of and for the year ended April 30, 2020, and have issued our report thereon dated July 13, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

Compliance with laws, regulations, contracts, and grants applicable to the District is the responsibility of the City of Pekin's management. As part of obtaining reasonable assurance about whether financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants applicable to the City, including the City's compliance with subsection (q) of Section 11-74.4-3 of the State of Illinois Public Act 85-1142, *An Act in Relation to Tax Increment Financing*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance with the provisions referred to in the preceding paragraph.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Tax Increment Financing District #1 - Central Business District Fund of the City of Pekin, Illinois, we considered the City of Pekin's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the members of the City Council and management, and is not intended to be used and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #2 -
SOUTH INDUSTRIAL PARK CONSERVATION AREA FUND

FINANCIAL AND COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020

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CITY OF PEKIN, ILLINOIS**TAX INCREMENT FINANCING DISTRICT #2 - SOUTH INDUSTRIAL PARK CONSERVATION
AREA FUND****TABLE OF CONTENTS**

	PAGE
INDEPENDENT AUDITORS' REPORT	<u>1</u>
FINANCIAL STATEMENTS	
Balance Sheet	<u>3</u>
Statement of Revenues, Expenditures and Changes in Fund Balance	<u>4</u>
Notes to the Financial Statements	<u>5</u>
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS	<u>7</u>

INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT

July 13, 2023

The Honorable City Mayor
Members of the City Council
Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund
City of Pekin, Illinois

We have audited the accompanying financial statements of the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund of the City of Pekin, Illinois as of and for the year ended April 30, 2020, as listed in the accompanying table of contents. These basic financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the basic financial statements, the financial statements present only the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund of the City of Pekin, Illinois, and are not intended to present fairly the financial position or results of operations of the City of Pekin, Illinois, in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund of the City of Pekin, Illinois as of April 30, 2020 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We have also issued a report dated July 13, 2023 on our consideration of the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund's compliance with laws, regulations, contracts and grants.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #2 - SOUTH INDUSTRIAL PARK CONSERVATION
AREA FUND

Balance Sheet

April 30, 2020

ASSETS	
Cash and Investments	\$ 28,350
Receivables - Net of Allowances	
Taxes	90,398
Total Assets	118,748
LIABILITIES	
Accounts Payable	1,463
Accrued Payroll	1,117
Total Liabilities	2,580
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	90,398
Total Liabilities and Deferred Inflows of Resources	92,978
FUND BALANCE	
Restricted	25,770
Total Liabilities, Deferred Inflows of Resources and Fund Balance	118,748

CITY OF PEKIN, ILLINOIS

TAX INCREMENT FINANCING DISTRICT #2 - SOUTH INDUSTRIAL PARK CONSERVATION
AREA FUNDStatement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended April 30, 2020

Revenues	
Taxes	
Property Taxes	\$ 86,809
Investment Income	942
Total Revenues	<u>87,751</u>
Expenditures	
Economic Development	
Personnel Costs	38,786
Contractual Services and Other Expenses	88,614
Total Expenditures	<u>127,400</u>
Net Change in Fund Balance	(39,649)
Fund Balance - Beginning	<u>65,419</u>
Fund Balance - Ending	<u><u>25,770</u></u>

CITY OF PEKIN, ILLINOIS**TAX INCREMENT FINANCING DISTRICT #2 - SOUTH INDUSTRIAL PARK CONSERVATION AREA FUND****Notes to the Financial Statements****April 30, 2020****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****REPORTING ENTITY**

The Tax Increment Financing #2 - South Industrial Park Conservation Area (the Fund) is a separate special revenue fund of the City of Pekin, Illinois (the City). It is included in the governmental activities in the Statement of Net Position and Statement of Activities of the City's financial statements. These financial statements present only the Fund and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

The City established the Fund by ordinances dated October 22, 2012 pursuant to the Illinois Tax Allocation Redevelopment Act. The purpose of the fund is to account for resources and expenditures arising in connection with redevelopment of a certain designated project area pursuant to a plan for redevelopment.

BASIS OF ACCOUNTING

The Fund financial statements are on a modified basis of accounting, under which expenditures are recorded when the fund liability is incurred and revenues are recorded when received in cash unless susceptible to accrual or of a material amount and not received at the normal time of receipts. Property taxes are recognized as revenues in the year for which they are intended to finance.

NOTE 2 - DETAIL NOTES ON FUND**DEPOSITS AND INVESTMENTS**

The Fund follows the investment policy of the City. The City is allowed to deposit public fund in accounts authorized by the Public Funds Deposit Act (30 ILCS 225). At year end, the Fund has cash and investments of \$28,350. Separate breakouts of deposits and investments from the City are not available. All cumulative disclosures for deposits and investments can be found in the City's annual financial report.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by County and are payable in two installments, , on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS

July 13, 2023

The Honorable City Mayor
Members of the City Council
Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund
City of Pekin, Illinois

We have audited the basic financial statements of the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund of the City of Pekin, Illinois, as of and for the year ended April 30, 2020, and have issued our report thereon dated July 13, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

Compliance with laws, regulations, contracts, and grants applicable to the District is the responsibility of the City of Pekin's management. As part of obtaining reasonable assurance about whether financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants applicable to the City, including the City's compliance with subsection (q) of Section 11-74.4-3 of the State of Illinois Public Act 85-1142, *An Act in Relation to Tax Increment Financing*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance with the provisions referred to in the preceding paragraph.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Tax Increment Financing District #2 - South Industrial Park Conservation Area Fund of the City of Pekin, Illinois, we considered the City of Pekin's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the members of the City Council and management, and is not intended to be used and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4083-23/24 Site Plan Approval at 2990 Court St. (Case SPR 2023-02)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A site plan review has been submitted by Gale Credit Union to allow for the construction of a drive-through bank teller at 2990 Court St. Said property is zoned B-3 General Business and with a legal description, SEC 12 T24N R5W SUNSET HILLS EXT 10 LOT G OF LOT 1 NE 1/4, with the following PIN: 10-10-12-216-016, in Tazewell County, Illinois.

SUMMARY

The Property is Zoned B-3 General Business. A site plan has been submitted by Gale Credit Union. This site plan has been completed by a certified design professional. City code shall require a minimum of 17 parking spaces for this proposed project. The submitted site plan will allow for 22 parking spaces and 2 ADA compliant parking spaces with unloading areas. This site plan also proposes the addition of an ADA ramp to allow access from the newly constructed ADA parking spaces. The Zoning Board of Appeals believes that stacking in the drive through will not be a problem.

- 22 Parking spaces
- 2 ADA Compliant parking spaces with unloading areas
- Drive-through bank teller
- New sign to be installed in old signs location.

The Zoning Board of Appeals has recommended Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: The Site plan will be Approved as Recommended by the Zoning Board of Appeals

IMPACT IF DENIED: The Site plan will not be Approved as Recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4083-23/24 Site Plan Approval at 2990 Court St. (Case SPR 2023-02)

WHEREAS, Gale Credit Union (“Petitioner”) is the owner of the property located at 2990 Court Street, Pekin, Illinois (the “Property”); and

WHEREAS, Petitioner has applied to the City for approval of a site plan for construction of a drive-thru bank teller on the Property; and

WHEREAS, the City of Pekin Zoning Board of Appeals has recommended approval of the submitted site plan.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The site plan submitted by Petitioner for the construction of a drive-thru bank teller and attached hereto as Exhibit A is approved.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

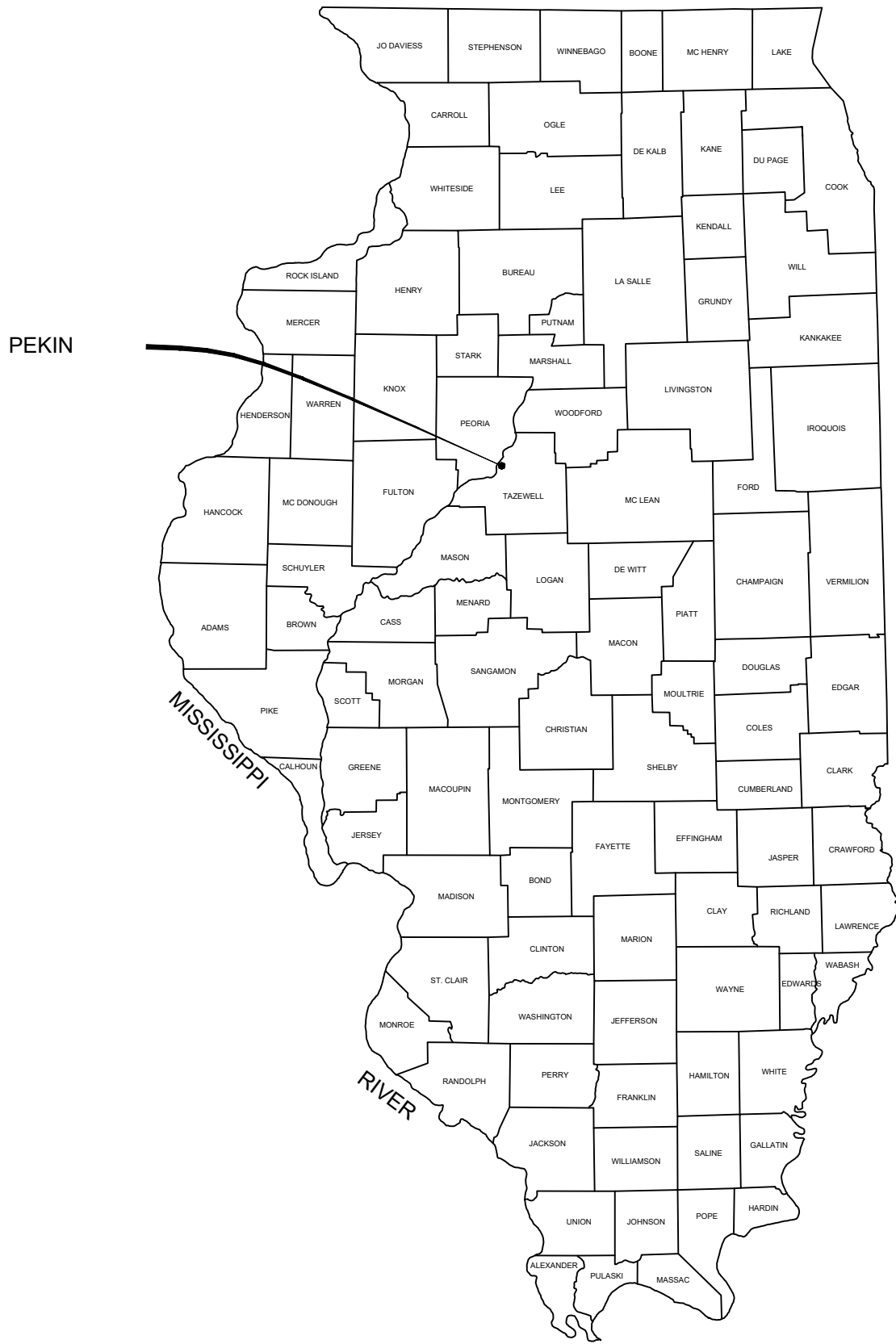
CITY CLERK

CANOPY CHASE ADDITION GALE CREDIT UNION PEKIN, ILLINOIS

JUNE 2023

INDEX OF SHEETS

CS	COVER SHEET
C001	GENERAL NOTES AND LEGENDS
C002	SITE SPECIFICATIONS
C003	SITE SPECIFICATIONS
CD101	DEMOLITION PLAN
C101	SITE PLAN
C501	SITE DETAILS



PROJECT LOCATION

LOCATION MAP

N.T.S.

Mark C. Lee

MARK C. LEE
LICENSED PROFESSIONAL ENGINEER
STATE OF ILLINOIS NO. 062060864
LICENSE EXPIRES: 11/30/23

KLINGNER
& ASSOCIATES, P.C.
Engineers • Architects • Surveyors

Galesburg, Illinois
49 North Prairie St
309.342.4042
Quincy, IL Burlington, IA Pella, IA
Davenport, IA Hannibal, MO Columbia, MO

DESIGN FIRM NO. 184-2738

FULL SIZED PLANS HAVE BEEN PREPARED USING
STANDARD SCALES. REDUCED SIZED PLANS MAY NOT
CONFORM TO STANDARD SCALES. USE GRAPHIC SCALES
WHEN MAKING MEASUREMENTS ON REDUCED PLANS.

SHEET 1 OF 7 SHEETS

SEALING OF THESE PLANS DOES NOT RELEASE THE OWNER FROM
COMPLYING WITH APPLICABLE STATUTES AND WITH REGULATIONS OF
THE UNITED STATES, OF THE STATE OF ILLINOIS, OR WITH APPLICABLE
LOCAL LAWS, ORDINANCES AND REGULATIONS.



NOTE

UTILITY INFORMATION IS FOR THE CONVENIENCE
OF THE CONTRACTOR. BEFORE CONSTRUCTION
BEGINS THE CONTRACTOR SHALL CONTACT
J.U.L.I.E. AT 811 OR 1-800-892-0123 AND
INDIVIDUAL UTILITY COMPANIES NOT BELONGING
TO THE J.U.L.I.E. SYSTEM, FOR THE PRESENCE
AND LOCATION OF UTILITIES.

GENERAL NOTES

- ALL DIMENSIONS SHALL BE FIELD VERIFIED BY THE CONTRACTOR.
- ANY DISCREPANCIES BETWEEN SPECIFICATIONS, DRAWINGS, AND/OR SITE CONDITIONS SHALL BE REPORTED TO THE ENGINEER IMMEDIATELY.
- ALL AREAS DESIGNATED TO REMAIN UNDISTURBED SHALL BE PROTECTED BY THE CONTRACTOR THROUGHOUT CONSTRUCTION.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR STAKING THE LOCATION OF ALL PROPOSED IMPROVEMENTS, INCLUDING ROUGH AND FINISHED ELEVATIONS AND ALL OTHER PROPOSED IMPROVEMENTS INDICATED ON THE DRAWINGS.
- THE CONTRACTOR SHALL VERIFY THAT ALL APPLICABLE LOCAL, STATE, & FEDERAL CODES ARE FOLLOWED. ALL APPLICABLE LOCAL AND STATE NOTIFICATIONS AND PERMITS SHALL BE ACQUIRED PRIOR TO CONSTRUCTION, INCLUDING ALL NECESSARY UTILITY CONNECTION PERMITS FROM THE RESPECTIVE UTILITIES.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL TEMPORARY UTILITIES AND SERVICES REQUIRED DURING CONSTRUCTION.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL REFERENCE POINTS, BENCHMARKS, MONUMENTS, STAKES, AND PROPERTY CORNERS DURING CONSTRUCTION. REPLACEMENT OF LOST REFERENCE POINTS SHALL BE AT THE CONTRACTORS EXPENSE.
- REMOVE ALL STRUCTURES, FOUNDATIONS, WALLS, PAVEMENTS, AND ALL OTHER ITEMS IN CONFLICT WITH PROPOSED IMPROVEMENTS IN ACCORDANCE WITH THE SPECIFICATIONS.
- REFERENCES TO "STANDARD SPECIFICATIONS" SHALL MEAN THE ILLINOIS DEPARTMENT OF TRANSPORTATION, "STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION", LATEST EDITION.
- THE MEANS OF THE WORK AND THE SAFETY OF THE CONTRACTOR'S EMPLOYEES SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR.
- NO WORK SHALL BE PERFORMED BEYOND THE LIMITS OF CONSTRUCTION WITHOUT OWNER APPROVAL.
- SITE CLEAN-UP SHALL BE PERFORMED ON A DAILY BASIS. SIDEWALKS, PARKING LOTS, ROADWAYS, AND THE PROJECT SITE SHALL BE KEPT CLEAN AT ALL TIMES. CONTROL DUST IN AND AROUND ALL WORK AND STAGING AREAS.
- ALL OPEN EXCAVATIONS SHALL BE PROTECTED.
- MAINTAIN POSITIVE DRAINAGE ON THE SITE THROUGHOUT THE PROJECT DURATION.
- IF A DISCREPANCY IN THE SPOT ELEVATIONS IS NOTED, THE CONTRACTOR SHALL NOTIFY THE ENGINEER PRIOR TO CONSTRUCTING. IF THERE IS A DISCREPANCY BETWEEN THE SPOT ELEVATIONS AND CONTOURS, THE CONTOURS SHALL GOVERN.
- IF SOIL OR GROUNDWATER IS ENCOUNTERED WHICH EMITS A PETROLEUM ODOR OR IS DISCOLORED THE CONTRACTOR SHALL STOP EXCAVATION AND NOTIFY THE OWNER IMMEDIATELY. THE OWNER WILL COORDINATE ENVIRONMENTAL EFFORTS TO HANDLE THE IMPACTED SOIL OR GROUNDWATER IN ACCORDANCE WITH FEDERAL, STATE, AND LOCAL REQUIREMENTS. THE CONTRACTOR SHALL TAKE APPROPRIATE ACTION TO ENSURE PUBLIC AND EMPLOYEE SAFETY.

BITUMINOUS MATERIALS (FOG SEAL) NOTES

- MATERIAL FOR THE FOG SEAL SHALL BE ONE OF THE BITUMINOUS MATERIALS LISTED BELOW AND SHALL BE ACCORDING TO THE FOLLOWING:
 - SS-1H. THE SS-1H SHALL BE ACCORDING TO ARTICLE 1032.06(A). THE SS-1H SHALL BE DILUTED AT A RATE OF ONE PART EMULSION TO ONE PART WATER. THE DILUTED EMULSION SHALL MEET A DISTILLATION RESIDUE OF AT LEAST 29 PERCENT.
 - CSS-1H. THE CSS-1H SHALL BE ACCORDING TO ARTICLE 1032.06(B). THE CSS-1H SHALL BE DILUTED AT A RATE OF ONE PART EMULSION TO ONE PART WATER. THE DILUTED EMULSION SHALL MEET A DISTILLATION RESIDUE OF AT LEAST 29 PERCENT. DILUTION OF THE EMULSION SHALL BE PERFORMED AT THE PLACE OF MANUFACTURE. THE DILUTED EMULSIFIED ASPHALT SHALL BE THOROUGHLY AGITATED WITHIN 24 HOURS OF APPLICATION AND SHOW NO SEPARATION OF WATER AND EMULSION.
- EQUIPMENT SHALL BE ACCORDING TO THE FOLLOWING.
 - DISTRIBUTOR. THE DISTRIBUTOR SHALL BE ACCORDING TO ARTICLE 1102.05.
 - MECHANICAL SWEEPER. THE MECHANICAL SWEEPER SHALL BE ACCORDING TO ARTICLE 1101.03.
- BITUMINOUS MATERIALS SHALL BE APPLIED ONLY WHEN THE PAVEMENT AND AIR TEMPERATURES ARE 60 °F (15 °C) AND RISING. FOG SEAL OPERATIONS SHALL BE PERFORMED ONLY DURING DAYLIGHT HOURS AND NOT DURING FOGGY WEATHER. THE ROAD SURFACE MAY BE DAMP BUT SHALL BE FREE OF STANDING WATER.
- THE PAVEMENT SURFACE SHALL BE PREPARED ACCORDING TO ARTICLE 358.05 BEFORE APPLYING THE FOG SEAL. NON-BITUMINOUS SURFACES SHALL BE COVERED TO PREVENT ADHERENCE OF THE BITUMINOUS MATERIAL. THE PROTECTIVE COVERINGS SHALL BE REMOVED BEFORE OPENING TO TRAFFIC.
- THE TEMPERATURE OF THE BITUMINOUS MATERIAL SHALL BE AS SPECIFIED IN ARTICLE 1032.04. THE BITUMINOUS MATERIAL SHALL BE APPLIED UNIFORMLY AND AT A 0.05 LBS/SQUARE FOOT RESIDUAL ASPHALT RATE ON THE PREPARED SURFACE. THE CONTRACTOR SHALL DEMONSTRATE THE APPLICATION WILL PRODUCE 100 PERCENT COVERAGE OF THE SURFACE AFTER CURING. IF THE APPLICATION DEMONSTRATION DOES NOT MEET THE COVERAGE REQUIREMENTS, THE SPRAY PATTERN SHALL BE ADJUSTED UNTIL APPROVED BY THE ENGINEER. THE BITUMINOUS MATERIAL SHALL BE APPLIED IN A MANNER TO MINIMIZE THE AMOUNT OF OVERSPRAY.
- THE TREATED SURFACE SHALL NOT BE OPENED TO TRAFFIC UNTIL THE BITUMINOUS MATERIAL HAS SET AND WILL NOT PICK UP ON VEHICLE TIRES.
- THIS WORK SHALL BE MEASURED FOR PAYMENT IN POUNDS OF RESIDUAL ASPHALT. A WEIGHT TICKET FOR EACH TRUCK LOAD SHALL BE FURNISHED TO THE INSPECTOR. THE TRUCK SHALL BE WEIGHED AT A LOCATION APPROVED BY THE ENGINEER. THE TICKET SHALL SHOW THE WEIGHT OF THE EMPTY TRUCK (THE TRUCK BEING WEIGHED EACH TIME BEFORE IT IS LOADED), THE WEIGHT OF THE LOADED TRUCK, AND THE NET WEIGHT OF THE BITUMINOUS MATERIAL. THE PERCENTAGE OF ASPHALT RESIDUE OF THE ACTUAL CERTIFIED PRODUCT SHALL BE SHOWN ON THE PRODUCER'S BILL OF LADING OR ATTACHED CERTIFICATE OF ANALYSIS. THE WEIGHT OF EXTRA WATER ADDED TO DILUTE THE EMULSION SHALL ALSO BE SHOWN ON THE BILL OF LADING. PAYMENT WILL NOT BE MADE FOR THE BITUMINOUS MATERIAL IN EXCESS OF 105 PERCENT OF THE AMOUNT SPECIFIED BY THE ENGINEER.
- THIS WORK WILL BE PAID FOR AT THE CONTRACT UNIT PRICE PER POUND OF RESIDUAL ASPHALT APPLIED FOR BITUMINOUS MATERIALS (FOG SEAL) AND NO ADDITIONAL COMPENSATION WILL BE ALLOWED.

UTILITY NOTES

- THE LOCATION OF EXISTING UTILITIES IN CONSTRUCTION AREAS SHALL BE FIELD VERIFIED BY THE CONTRACTOR BY CONTACTING J.U.L.I.E. AT 1-800-892-0123 OR THE INDIVIDUAL UTILITIES NOT PARTICIPATING IN THE J.U.L.I.E. SYSTEM. EXISTING UTILITIES TO REMAIN SHALL BE PROTECTED. ANY REPAIR OR RELOCATION REQUIRED, AS A RESULT OF DAMAGE BY CONSTRUCTION ACTIVITIES SHALL BE AT THE CONTRACTORS EXPENSE. THE CONTRACTOR SHALL PAY UTILITY PERMIT AND/OR INSPECTION FEES.
- UTILITY TRENCHES WITHIN PAVEMENT AREAS SHALL BE BACKFILLED WITH APPROVED COMPACTED GRANULAR BACKFILL.
- ALL PLUMBING SHALL BE IN ACCORDANCE WITH THE ILLINOIS PLUMBING CODE, CURRENT VERSION.
- ALL ELECTRIC SHALL BE IN ACCORDANCE WITH THE NATIONAL ELECTRIC CODE, CURRENT VERSION.
- MINIMUM BURIAL DEPTH FOR WATER MAINS SHALL BE 4'-6" TO THE TOP OF PIPE.
- ADJUST ALL VALVES, MANHOLES, CASTINGS, GAS VENTS, ETC., TO MATCH THE NEW SURFACE. ADJUSTMENT SHALL BE COORDINATED WITH THE UTILITY COMPANIES AND THE COST FOR ALL ADJUSTMENTS SHALL BE INCIDENTAL TO THE CONSTRUCTION AT NO ADDITIONAL COST TO THE OWNER. REPAIR ANY DAMAGE TO SAID STRUCTURES AND APPURTENANCES THAT OCCUR DURING CONSTRUCTION.

ABBREVIATIONS

FL	FLOWLINE ELEVATION
TC	TOP OF CURB ELEVATION
GL	GUTTER LINE ELEVATION
TG	TOP OF GRATE ELEVATION
STA	STATION
FES	FLARED END SECTION
SWI	STORM WATER INLET
HP	HIGH POINT
LP	LOW POINT
TW	TOP OF WALL ELEVATION
BW	BOTTOM OF WALL ELEVATION
DS	DOWNSPOUT
G	GROUND ELEVATION
M	MATCH EXISTING ELEVATION
SW	TOP OF SIDEWALK ELEVATION
GR	TOP OF GRAVEL ELEVATION
FF	FINISHED FLOOR ELEVATION
TP	TOP OF PAVEMENT ELEVATION
EP	EDGE OF PAVEMENT ELEVATION

EXISTING

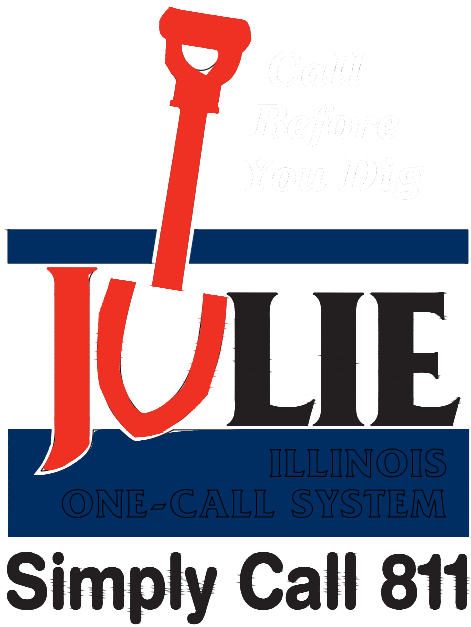
PROPOSED

PROPERTY LINE
LOT LINE
RIGHT OF WAY LINE
CENTERLINE
EASEMENT
BUILDING SETBACK
CONSTRUCTION LIMITS
FENCE LINE
CHAIN LINK FENCE
FENCE W/ SQUARE POSTS
STREAM
STRUCTURE
PAVEMENT MARKINGS
EDGE OF PAVEMENT
CURB AND GUTTER
RAILROAD TRACKS
WATER LINE
FIRE PROTECTION
GAS LINE
OVERHEAD ELECTRIC
UNDERGROUND ELECTRIC
OVERHEAD TELEPHONE
UNDERGROUND TELEPHONE
CABLE TELEVISION
FIBER OPTIC
COMMUNICATION LINE
STORM SEWER
SANITARY SEWER
FORCE MAIN
COMBINED SEWER
IRRIGATION SYSTEM
UTILITY TRAFFIC SIGN
SIGN
MANHOLE
STORM WATER INLET
CATCH BASIN
CLEANOUT
WATER VALVE
FIRE HYDRANT
POST INDICATOR VALVE
WATER METER
GAS VALVE
GAS METER
TELEPHONE PEDESTAL
CABLE TV PEDESTAL
ELECTRIC METER
UTILITY POLE
LIGHT STANDARD
LIGHT POLE
GUY WIRE
SURVEY MARKER
SUMMIT / HIGH POINT
CONTOURS
INDEX CONTOURS
DIRECTION OF DRAINAGE
SPOT ELEVATION
DECIDUOUS SHRUB
DECIDUOUS TREE
CONIFEROUS SHRUB
CONIFEROUS TREE

UTILITY INFORMATION:	
UTILITY INFORMATION IS FOR THE CONVENIENCE OF THE CONTRACTOR. BEFORE CONSTRUCTION BEGINS THE CONTRACTOR SHALL CONTACT J.U.L.I.E. AT 811 OR 1-800-892-0123 AND INDIVIDUAL UTILITY COMPANIES NOT BELONGING TO THE J.U.L.I.E. SYSTEM FOR THE PRESENCE AND LOCATION OF UTILITIES.	
J.U.L.I.E. -- 811 OR 1-800-892-0123	
WATER -- ILLINOIS-AMERICAN WATER CO 328 BROADWAY ST, PEKIN, IL 61554 GENERAL (309) 346-2172	ELECTRIC & GAS -- AMEREN 300 LIBERTY ST, PEORIA, IL 61602 GENERAL (800) 755-5000
SEWER -- PEKIN CITY WASTE WATER DIVISION 111 S CAPITOL ST, PEKIN, IL 61554 GENERAL (309) 477-2392	TELEPHONE -- CENTURYLINK 416 MARGARET ST, PEKIN, IL 61554 GENERAL (309) 345-5376
	CABLE -- COMCAST COMMUNICATIONS 426 W WASHINGTON ST, PEKIN, IL 61611 GENERAL (800) 934-6489

CITY OF PEKIN 111 S CAPITOL ST PEKIN, IL 61554 SITE PLAN REVIEW INFORMATION	
PROPERTY OWNERSHIP & ZONING REQUIREMENTS	
OWNER NAME: PROJECT LOCATION:	GALE CREDIT UNION 2099 W. COURT STREET
PROPERTY ZONING CLASSIFICATION:	B-3 (COMMERCIAL)
PARKING SPOTS REQUIRED:	1 PER 200 SF USABLE = 17 SPACES MIN.
MAX. BLDG. HEIGHT ALLOWED:	100'

— NOTE —
UTILITY INFORMATION IS FOR THE CONVENIENCE OF THE CONTRACTOR. BEFORE CONSTRUCTION BEGINS THE CONTRACTOR SHALL CONTACT J.U.L.I.E. AT 811 OR 1-800-892-0123 AND INDIVIDUAL UTILITY COMPANIES NOT BELONGING TO THE J.U.L.I.E. SYSTEM, FOR THE PRESENCE AND LOCATION OF UTILITIES.



DESIGN FIRM NO. 184-2738

FULL SIZED PLANS HAVE BEEN PREPARED USING STANDARD SCALES. REDUCED SIZED PLANS MAY NOT CONFORM TO STANDARD SCALES. USE GRAPHIC SCALES WHEN MAKING MEASUREMENTS ON REDUCED PLANS.

KLINGNER

& ASSOCIATES, P. C.

Engineers • Architects • Surveyors

Galesburg, Illinois

49 North Prairie Street

309.342.4042

www.klingner.com

Quincy, IL Burlington, IA

Pella, IA Hamblin, MO Columbia, MO

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REVISION HISTORY

MARK	DESCRIPTION	DATE	APPR

CANOPY CHASE ADDITION

GALE CREDIT UNION

2990 COURT ST

PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"
Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.

DESIGNED	DRAWN
ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23
SHEET TITLE	
GENERAL NOTES AND LEGENDS	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/20/23	
SHEET	
C001	

Attachment: Case Su 2023-02 Site plan (3602 : Ordinance No. 4083-23/24 Site Plan Approval at 2990 Court St. (Case SPR 2023-02))

Packet Pg. 453

GENERAL CONDITIONS

A. Applicable Standards

All equipment, devices, apparatus, systems and installations shall be entirely suitable and safe for each intended application (during construction, adjusting, testing and use) and be in full compliance with applicable standards, rules, requirements, regulations, codes, statutes, ordinances, etc. of municipal, county, & state governments, owner's insurance company, local utilities, OSHA and labor regulations.

Owner/Contractor(s) shall be responsible for all construction activities and for compliance with applicable local, state and federal laws and regulations concerning information not specifically shown.

B. Permits, Fees, and Notices

The Building Contractor shall obtain and pay for Building Permit as may be required by local authorities. Each individual contractor shall obtain and pay for all other permits, licenses, franchises, and consents required by law or necessary to perform his portion of the work, and shall pay for all inspections required thereby, unless otherwise noted.

C. Cleaning Up

General Housekeeping and Use of Premises - The Contractor shall keep site of operations (building and site) free from the accumulation of waste materials and other debris at all times and see that all other contractors and subcontractors remove and dispose of their rubbish. If this cleanup is not carried out in a satisfactory manner, Owner reserves the right to contract separately for the removal of rubbish and to back charge the responsible Contractor or withhold portions of monthly payments until a satisfactory cleanup arrangement is made.

All contractors shall store apparatus, materials, supplies, and equipment in such orderly fashion and in designated storage areas at the site of the work as will not unduly interfere with the progress of the work of any other contractor.

Final Cleaning - Just prior to delivery of the site to Owner, the Contractor shall thoroughly clean the project area of all debris and excess construction materials and equipment.

D. General Guarantee

Contractor or his Sureties shall remedy any defects in the work and pay for all damages to other work resulting therefrom within a period of one year of the date of substantial completion. Neither the final certificate for payment nor the partial use by the Owner will relieve the Contractor or his Sureties of liability for faulty workmanship or materials. All guarantee periods specified shall begin with the date of substantial completion. This guarantee is not Owner's exclusive remedy but is in addition to any other rights or remedies of Owner.

SITE WORK;

A. General

The drawings indicate the best knowledge on the general location and nature of the underground sewers, water lines, gas lines, and power and telephone services in the area of construction.

The Site Contractor shall contact affected utilities directly to verify the information on the Drawings or to determine the correct locations of these or other utilities which may be present.

The Site Contractor shall be solely responsible for the protection, repair, and loss of use penalties for all utilities indicated on the Drawings or indicated to exist by the utility. Damages to utilities caused by the Contractor's failure to properly investigate the existence of utilities in the area shall be the sole responsibility of the Contractor.

The Contractor shall provide bonds and insurance coverage satisfactory to the Owner for all work to be completed. Copies of such coverage or bonding forms shall be provided to the Owner prior to start of work.

The General Contractor shall employ at his expense an experienced testing laboratory or an independent professional consultant to perform required tests, inspections, or approvals of work. Said laboratory or consultant shall be satisfactory to the Owner.

Reports of inspections, tests and approvals required herein and provided by the Contractor shall be submitted to the Architect/Engineer in three (3) copies.

The General Contractor shall be responsible for site staking and layout. Special care shall be taken to assure proper line clearances and easements within the site.

Where utility cutting, capping, or plugging is required, acquire necessary permits and, perform such work, in accordance with requirements of the utility company or governmental agency having jurisdiction.

All Work shall be performed within project boundaries, designated easements and rights-of-way as permitted.

SITE PREPARATION

PART - 1 GENERAL

1.1 SUMMARY

A. This Section includes the following:
Protecting existing plants and grass to remain; Removing and disposing of existing trees, shrubs, plants, and grasses; Clearing and grubbing; Stripping and stockpiling topsoil; Removing and disposing of above and below grade site structures and appurtenances; Removing and disposing of pavements and sidewalks; Disconnecting and capping or sealing site utilities; Temporary traffic control measures; Salvaging of specified materials for the Owner

1.3 PROJECT CONDITIONS

- A. Traffic: Minimize interference with adjoining roads, streets, walks, and other adjacent occupied or used facilities during site-clearing operations.
1. Do not close or obstruct streets, walks, or other adjacent occupied or used facilities without permission from Owner and authorities having jurisdiction.
2. Provide alternate routes around closed or obstructed traffic ways if required by authorities having jurisdiction.
- B. Utility Locator Service: Notify utility locator service for area where Project is located before site clearing.
- C. Do not commence site clearing operations until Erosion Control Measures and any required Storm Water Pollution Prevention Plans (SWPPP) provisions are in place.

PART - 2 PRODUCTS

2.1 SOIL MATERIALS

A. Satisfactory Soil Materials: Requirements for satisfactory soil materials are specified in "Excavation and Fill". Obtain approved borrow soil materials off-site when satisfactory soil materials are not available on-site.

PART - 3 EXECUTION

3.1 PREPARATION

- A. Protect and maintain benchmarks and survey control points from disturbance during construction.
- B. Locate and clearly flag trees and vegetation to remain or to be relocated.
- C. Provide to the Owner digital photography of existing site conditions prior to start of work including pavements to remain and which will be used during construction.
- D. Protect existing site improvements to remain from damage during construction.
1. Restore damaged improvements to their original condition, as acceptable to Owner.

3.2 TREE PROTECTION

- A. Erect and maintain temporary fencing around tree protection zones before starting site clearing. Remove fence when construction is complete.
- B. Do not excavate within tree protection zones, unless otherwise indicated.
- C. Repair or replace trees and vegetation indicated to remain that are damaged by construction operations, in a manner approved by Architect.

3.3 UTILITIES

- A. Locate, identify, disconnect, and seal or cap off utilities indicated to be removed.
1. Arrange with utility companies to shut off indicated utilities.
- B. Existing Utilities: Do not interrupt utilities serving facilities occupied by Owner or others unless permitted under the following conditions and then only after arranging to provide temporary utility services according to requirements indicated:
1. Notify Engineer not less than two days in advance of proposed utility interruptions.
2. Do not proceed with utility interruptions without Owner's/Engineer's written permission.
- C. Utilities by Others: Coordinate with others installing utilities on site or relocating and adjusting utilities offsite for the project. Schedule and arrange for necessary tie-ins and connections.

3.4 CLEARING AND GRUBBING

- A. Clear the site by removing and disposing of all obstructions such as fences, walls, foundations, buildings, accumulations of rubbish of whatever nature, shrubs, bushes, saplings, grass, weeds, stumps and other vegetation to a depth of at least 12" below proposed ground surface or proposed subgrade, whichever is lower. Removed materials shall be properly disposed offsite.
- B. Fill depressions caused by clearing and grubbing operations with satisfactory soil material unless further excavation or earthwork is indicated.
- C. Tree removal:
1. October 1 through March 31: No restrictions on tree cutting.
2. April 1 through September 30: No Tree Clearing can take place in this time period.
3. Cut off trees and stumps at the existing ground level. Remove stumps and roots as needed.
4. Remove trees and stumps within 2 feet of the proposed structures and underground piping to a depth of not less than 12 inches below the base elevation of proposed structures or underground piping.
- D. Protection of persons and property:
1. Barricade open depressions and holes occurring as part of this Work, and post warning lights on property adjacent to or with public access.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.
3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, undermining, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

3.5 TOPSOIL STRIPPING

- A. Remove sod and grass before stripping topsoil.
- B. Strip and stockpile topsoil materials per Section 312300 "Excavation and Fill".

3.6 SITE IMPROVEMENTS

- A. Remove existing above and below grade structures, foundations, pavements and improvements as indicated and as necessary to facilitate new construction.
- B. Pavements to be removed adjacent to pavement or structures to remain shall be saw cut to provide a uniform edge.
- C. Below grade structures to be removed shall be removed to a minimum of three (3) feet below proposed grade unless in conflict with proposed improvements which may require full removal and disposal.

3.7 DISPOSAL

- A. Disposal: Remove surplus soil material, unsuitable topsoil, obstructions, demolished materials, and waste materials including trash and debris, and legally dispose of them off Owner's property.
- B. Burning tree debris at the site will only be allowed when permits are received by the proper authorities.
- C. Do not conduct any generation, transportation, or recycling of construction or demolition debris, clean or general or uncontaminated soil generated during construction, remodeling, repair, and demolition of utilities, structures, and roads that is not commingled with any waste, without the maintenance of documentation identifying the hauler, generator, place of origin of the debris or soil, the weight or volume of the debris or soil, and the location, owner, and operator of the facility where the debris or soil was transferred, disposed, recycled or treated. Maintain documentation for three years.

EXCAVATION AND FILL

1.1 SUMMARY

- A. Excavate, fill, compact, and grade the site to the elevations shown on the Drawings, as specified herein, and as needed to meet the requirements of the construction shown in the Contract Documents.

PART - 2 PRODUCTS

2.1 TOPSOIL

- A. Use on-site topsoil from sources within the project limits, unless compost-amended or off-site topsoil is specified.
1. On-site Topsoil: On-site topsoil material is material excavated from the top 6 inches of the site.

2.3 SOIL MATERIALS

- A. General embankment and fill materials:
1. Predominately granular or non-expansive soils, free from organic matter and deleterious substances, containing no rocks over 3" in greatest dimension and having a minimum Standard Proctor Density of not less than 100 lbs/cu ft.
2. Material is subject to the approval of the A/E, and may be removed from onsite excavations or imported from off-site borrow areas.
3. The upper 12" of fill or embankment shall not have rocks greater than 1" in dimension.
4. For soils to be placed below water, use clean granular material.
- B. Structure embankment and fill materials:
1. In addition to the General embankment requirements, soils placed beneath and within 10 feet structures or pavements shall have the following the requirements:
- a. Cohesive soils must meet all of the following:
- 1) Liquid limit of less than 45% and a plasticity index greater than 10 and less than or equal to 25%.
- 2) Density of 110 pcf or greater according to ASTM D 698 (Standard Proctor Density).
- b. Granular soils must meet all of the following:
- 1) Density of 110 pcf or greater according to ASTM D 698 (Standard Proctor Density).
- 2) no more than 20% or less of fines passing the 200 sieve
- 3) Plasticity index of 3 or less
- c. Drainage Layers:
- 1) Material consisting of clean crushed stone or gravel graded from 1" to no more than 5% passing the 200 sieve.

PART - 3 EXECUTION

3.1 SURFACE CONDITIONS

- A. Examine the areas and conditions under which work of this Section will be performed. Correct conditions detrimental to timely and proper completion of the Work. Do not proceed until unsatisfactory conditions are corrected.

3.2 FINISH ELEVATIONS AND LINES

- A. Finish grading shall be worked to contours or elevations indicated on the drawings. Rocks and other debris unearthed during finish grading operations shall be removed from immediate construction area and disposed of elsewhere on site as approved by Owner and Engineer/Architect.

3.3 PROCEDURES

A. Utilities:

1. Unless shown to be removed, protect active utility lines shown on the Drawings or otherwise made known to the Contractor prior to excavating. If damaged, repair or replace at no additional cost to the Owner.
3. If active lines are encountered, and are not shown on the Drawings or otherwise made known to the Contractor, promptly take necessary steps to assure that service is not interrupted.
4. If service is interrupted as a result of work under this Section, immediately restore service by repairing the damaged utility at no additional cost to the Owner.
5. Where existing underground utilities are in actual contact with the new work, so that such utilities cannot be replaced as originally found prior to excavation and changes are required, then the work shall be replaced or relocated by "others" at no cost to the Contractor. The Contractor shall coordinate his work as to allow a reasonable time for such replacement or relocation and in no event shall extra compensation be allowed for such coordination or any reasonable delay occasioned there from. Should it be found necessary or desirable by the Owner for the Contractor to perform the work of replacement or relocation, the Engineer/Architect will issue in writing a field order defining the extent of the additional work and instructing the Contractor to proceed with such construction. Compensation for such work shall be determined as set forth in the General Conditions.
- B. Protection of persons and property:
1. Furnish, install and maintain barricades, warning lights, and/or warning tape at open holes and depressions or other potential hazards occurring as part of this Work.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.

3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

C. Dewatering:

1. Remove all water, including rainwater, encountered during trench and substructure work to an approved location by pumps, drains, and other approved methods.
2. Keep excavations and site construction area free from water.

3.4 TOPSOIL STRIPPING

- A. Stripping and salvaging Topsoil:
1. Mow all weeds, grasses, and growing crops or other herbaceous vegetation close to the ground and remove from the site. Shred sod by shallow plowing or blading and thorough disking. Thoroughly shred to allow the soil to be easily spread in a thin layer over areas to be covered. If allowed by the Engineer, herbicides may be applied, and vegetation may be incorporated into the topsoil.
2. Remove an adequate amount of topsoil from the upper 6 inches of existing on-site topsoil to allow finish grading with a finished grade of 4 inches of salvaged or amended topsoil. The topsoil may be moved directly to an area where it is to be used, or may be stockpiled for future use.
- B. Preparation for Topsoil Placement:
1. Finish excavation and embankment work according to the specified grades and cross cross-sections; grade and slope all surfaces to drain away from buildings and prevent ponding. Conform to the grading plan within ± 2 inches.
2. Loosen surface to a minimum depth of 4 inches to reduce compaction.
- C. Topsoil Spreading and Finish Grading:
1. Place the topsoil after all grading and trenching activities in the area have been completed.
2. Place topsoil at least 8 inches deep: smooth and finished grade according to the contract documents. If topsoil is being amended with compost, thoroughly blend compost with on onsite topsoil at the rate specified.
3. After finish grading the topsoil, remove clods, lumps, roots, litter, other undesirable material, or stones larger than 1 inch (1/2 inch for turfgrass).
4. Excess topsoil shall be removed offsite or incorporated into the embankment, if acceptable, in areas not requiring structural fill.

3.5 EXCAVATING

- A. Perform excavation within the project limits to the lines, grades, and elevations indicated and specified herein.
- B. Excavated Materials:
1. Satisfactory materials shall be used for fill or embankments within the project limits.
2. Unsatisfactory materials shall be excavated to a depth below grade sufficient to provide a suitable subgrade support, and fill and compact with satisfactory materials.
- C. Surplus materials: Dispose of unsatisfactory excavated materials, and surplus excavated material, offsite at disposal areas arranged and paid for by the Contractor.
- D. Drainage: Provide temporary drainage facilities to prevent damage to public or private interests when necessary to interrupt natural drainage or flow of artificial drains.
- E. Off-site Borrow: Obtain material required for fill or embankment in excess of that produced within the grading limits of the project from borrow areas selected and paid for by the Contractor and approved by the Owner or his/her representative. The Contractor shall obtain written agreements from the property owners for the removal of the materials.
- F. Stability of Excavations: Perform excavations in accordance with OSHA excavating rules and regulations.
- G. Cold weather protection: Protect excavation surfaces from freezing when an atmospheric temperature is less than 35 degrees F.

3.6 EMBANKMENT

- A. Fill excavations as promptly as progress of the Work permits, but not until: Acceptance of construction below finish grade.
- B. Subgrade Preparation:
1. Remove vegetation, topsoil, obstructions, and deleterious materials from the ground surface prior to placement of embankment per Section 3.4 of this specification.
2. Disk excavated area to a depth of 8", unless sand or aggregate. Proof roll and prepare the surface per Section 3.8-D of this specification. Unsuitable material or material not achieving the specified stability, density and moisture requirements after three consecutive good drying days of moisture conditioning and compaction, consisting of at least two processings utilizing discs or tillers, shall be removed and replaced, or shall be further treated per instructions of the soils engineer. Additional work or materials required after the three day conditioning period to stabilize the material, when approved in writing by the Owner or his/her representative, shall be performed and paid for in accordance with the General Conditions.
- C. Placing and compacting:
1. Place fill materials in layers not more than 8" in loose depth, unless otherwise approved by the A/E.
2. Before compacting, moisten or aerate each layer as necessary to provide the specified moisture content.
3. Compact each layer to required percentage of maximum density for the area.
4. Do not place backfill or fill material on surfaces that are muddy, frozen, or containing frost or ice.
5. Place backfill and fill materials evenly adjacent to structures, to required elevations.
6. Prevent wedging action of backfill against structures by carrying the material uniformly around the structures to approximately the same elevation in each lift.
7. The building embankment shall be constructed at minimum 5 feet beyond the proposed building line and pending approval of the compacted fill, shall be cut back at a 1:1 slope extending from the top of the proposed footing to 4 feet inside the building wall.
8. Placement of granular drainage material beneath the floor slab will be completed by the Building Contractor.

3.7 GRADING

A. General:

1. Uniformly grade the areas within project limits under this Section, including adjacent transition areas.
2. Finished surfaces within specified tolerance.
3. Compact with uniform levels or slopes between points where elevations are shown on the Drawings, or between such points and existing grades.
4. Where a change of slope is indicated on the Drawings, construct a rolled transition section having a minimum radius of approximately 8'-0", unless adjacent construction will not permit such a transition, or if such a transition defeats positive control of drainage.
- B. Grading inside building lines:
1. Provide drainage away from structures during construction of the embankments to prevent ponding.
2. Finish surface within 0.05 foot of the proposed subbase elevation.
- C. Grading outside building lines:
1. Provide drainage in areas adjacent to buildings away from the structures, and to prevent ponding.
2. Finish areas under walks and pavements to within 0.05 ft above or below the required subgrade elevation.

3.8 COMPACTING

- A. Control material compaction during construction to provide the minimum Standard Proctor Density (SPD) specified, within moisture requirements, for each area as determined according to (ASTM D 698).
- B. Provide not less than the following minimum densities for the subgrade or lift of material placed:
1. Backfill or embankment under buildings, structures or within a 1:1 projected slope outside the finish structure grade @ 95% of Standard Proctor Density
2. Backfill or embankment under pavements, walks, slabs or within a 1:1 projected slope outside the finish grade @ 98% density for cohesive soil and 98% density for cohesionless material based on Standard Proctor Density.
3. All other backfill or embankment areas @ 85% of Standard Proctor Density.
4. Fills or embankments under buildings, structures, pavements, walks, slabs, and the projected slopes:
- a. Prepared existing surface @ 90% of Standard Proctor Density.
- e. The lower 1/4 of embankments greater than 4 ft in height but not exceeding the lower 2 ft. @ 90% of Standard Proctor Density.
- f. Remainder as specified above.
- C. Moisture control:
1. Moisture content for compaction purposes within roadways shall be within the range of 3% below to 3% above optimum moisture as established by ASTM D 698.
2. Moisture content for compaction purposes outside of roadways shall be within the range of 3% below to 3% above optimum moisture as established by ASTM D 698.
3. Existing ground surface or embankment layer of material if necessary, shall be moisture-conditioned before compacting by:
- a. For material below specified moisture parameters, uniformly apply water to surface of the material and incorporate with a disk or tiller.
- b. For material above the specified moisture parameters, air dry with disks and tillers or replaced with acceptable onsite soils at the Contractors expense. If moisture reduction is unable to be achieved after multiple attempts, due to temperature or excessive weather conditions the A/E may approve another method.
4. Process material to provide uniform moisture and cld reduction throughout.
5. Unsuitable material removed due to high moisture may be spread and allowed to dry until suitable.
- D. Proof roll:
1. Prior to placement of granular subbase material on building and pavement areas, the subgrade shall be "proof rolled" with a minimum 25 ton gross vehicle weight (GVW) truck to identify areas of soft or unstable subgrade. Permanent rutting in excess of 1" should be considered failure. Elastic (rebound) movement or rut ting in excess of 1" with substantial cracking or substantial lateral movement should be considered failure. Rutting and cracking greater than detailed above is considered "pronounced elasticity." Elastic, rebound, or rolling movement is always associated with excess water in the subgrade system. Falling areas detected by proofrolling should be immediately repaired and retested or removed and replaced with suitable material.

3.9 FIELD QUALITY CONTROL

- A. The Contractor shall provide testing services of a soils engineer and/or independent laboratory approved by the Owner.
- B. Upon completion of each test and/or inspection, promptly distribute copies of test or inspection reports to the Owner and Engineer for approval. Do not install aggregate base until subbase approval is provided by the Owner.
- C. Testing Requirements:
2. Standard Proctor Density/Moisture (ASTM D 698):
- a. 1 per the Insitu fill material
- b. Field density/moisture tests ASTM D 2922 and ASTM D 3017 (nuclear) or ASTM D 1556 (sand cone) and ASTM D 2216 (moisture content):
- a. Paved Areas: 1 per 5,000 sq ft per 8" lift.
- 3.10 MAINTENANCE
- A. Protection of newly graded areas:
4. Protect newly graded areas from traffic and erosion, and keep free from trash and weeds;
5. Repair and reestablish grades in settled, eroded, and rutted areas to the specified tolerances.
- B. Where completed compacted areas are disturbed by subsequent construction operations or adverse weather, scarify the surface, reshape, and compact to the required density prior to further construction.

TRENCHING AND BACKFILLING

PART - 1 GENERAL

1.1 SUMMARY

A. Trench, backfill, compact, as specified herein, and as needed for installation of underground utilities associated with the work.

PART - 2 PRODUCTS

2.1 SOIL MATERIALS

- A. Standard Trench Excavation: All materials encountered during trench excavation, except rock and over-excavation.
1. Suitable Backfill Material: Class II, Class III, Class IVA, or Class IVB as defined by ASTM D2321.
2. Unsuitable Backfill Material: Includes, but is not limited to, the following materials:
Soils not classified as suitable backfill material, individual stones or concrete chunks larger than 6 inches and averaging more than one per each cubic foot of soil; Frozen materials; Stumps, logs, branches, and brush; Trash, metal, or construction waste; Soil in clumps or clods larger than 6 inches, and without sufficient fine materials to fill voids during placement; Environmentally contaminated soils; Materials removed as rock excavation or over-excavation.
3. Rock Excavation: Boulders or sedimentary deposits that cannot be removed in trenches without continuous use of pneumatic tools or blasting.
4. Over-excavation: Excavation of unsuitable or unstable material in trenches below the pipe zone

B. Bedding Materials:

1. Aggregate materials in accordance with Class II Material: Manufactured and non-manufactured open-graded (clean) or dense-graded (clean) processed aggregate or coarse-grained natural soils (clean) with little or no fines.

C. Trench backfill materials:

1. General: Soil materials removed from excavations or imported from off-site borrow areas free from organic matter and deleterious substances, and containing no rocks, stone or broken concrete over 4" in greatest dimension. No rocks larger than 1" diameter shall be permitted in the upper 12" of fill.
2. Non-expansive Soils: Soil or granular materials free from organic matter and deleterious substances having a Standard Proctor Density greater than 100 pcf and a plastic limit less than 22 percent.
3. Structural Fill: Cohesionless granular materials free from organic material and other foreign matter, complying with the requirements of Class III Material.
4. Clean Granular Materials: Class II Material: Manufactured and non-manufactured open-graded (clean) or dense-graded (clean) processed aggregate, or coarse-grained natural soils (clean) with little or no fines.

2.2 TOPSOIL

- A. Provide topsoil consisting of friable, fertile soil of a loamy character. It shall be relatively free from large roots, sticks, weeds, brush, or stones larger than 1 inch in diameter, or other litter and waste products. At least 90 percent must pass the No. 10 sieve and the pH must be between 5.0 and 8.0.
- B. Obtain topsoil from sources within the project limits, or provide imported topsoil obtained from sources outside the project limits, or from both sources

PART - 3 EXECUTION

3.2 FINISH ELEVATIONS AND LINES

- A. Finish grading shall be worked to contours or elevations indicated on the drawings. Rocks and other debris unearthed during finish grading operations shall be removed from immediate construction area and disposed of elsewhere on site as approved by Owner and Engineer/Architect.

3.3 PROCEDURES

A. Utilities:

1. No attempt is made to indicate or show accurate location of all underground utilities in the line of, or crossing the proposed work. In general, wherever record information was available of locations and wherever field location was possible during surveys, the approximate position of utilities is shown on the Drawings. These are primarily for the purpose of indicating the approximate position of the underground lines with respect to the proposed sewer lines.
2. The determination of the exact location of all existing facilities, and all other pipes, services and structures, and their proper protection, support and maintenance during all construction operations, is the expressed responsibility of the Contractor in the performance of his contract. Contractors are advised to secure any additional information, relative to the underground and public officials, with consulting with proper private and public officials, under whose jurisdiction the maintenance and operation of the utility lines lie, and/or by field investigations at his own expense.
3. Wherever underground utilities are disturbed or damaged as a result of the construction work proposed herein and such utilities can be replaced at their original locations and grades with all costs in connection with such replacement work to be borne by the Contractor and no separate or extra payment will be made therefor.
4. Where existing underground utilities are in actual contact with the new work, so that such utilities cannot be replaced as originally found prior to excavation, and where relocation and changes are required, then the work shall be replaced or relocated by "others" at no cost to the Contractor. The Contractor shall so coordinate his work as to allow a reasonable time for such replacement or relocation and in no event shall extra compensation be allowed for such coordination or any reasonable delay occasioned there from. Should it be found necessary or desirable by the Owner for the Contractor to perform the work of replacement or relocation, the Engineer/Architect will issue in writing a field order defining the extent of the additional work and instructing the Contractor to proceed with such construction. Compensation for such work shall be determined as set forth in the General Conditions.
- B. Protection of persons and property:
1. Furnish, install and maintain barricades, warning lights, and/or warning tape at open holes and depressions or other potential hazards occurring as part of this Work.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.
3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

C. Dewatering:

1. Remove all water, including rain water, encountered during trench and substructure work to an approved location by pumps, drains, and other approved methods.
2. Keep excavations and site construction area free from water.
3. The included geotechnical report identified ground water elevation observations at the time of borings.

3.4 EXCAVATING

- A. Perform excavating within the limits of the Work to the lines, grades, and elevations indicated and specified herein.
- B. Surplus materials:
1. Dispose of unsatisfactory excavated materials, and surplus excavated material.
- C. Excavate and backfill in a manner and sequence that will provide proper drainage at all times.
- 3.5 PIPE BEDDING
- A. Place bedding material in the bottom of the trench in lifts no greater than 6 inches thick. Consolidate and moderately compact bedding material.
- B. Shape bedding material to evenly support pipe at the proper line and grade, with full contact under the bottom of the pipe. Excavate for pipe bells.
- C. Install pipe and system components.
- D. Place, consolidate, and moderately compact additional bedding material adjacent to the pipe to a depth equal to 1/6 the outside diameter of the pipe.
- 3.6 HAUNCH SUPPORT
- A. Granular Material:
1. Place aggregate material in lifts no greater than 6 inches thick.
2. Consolidate and moderately compact by slicing with a shovel or using other approved techniques.
- B. Suitable Backfill Material:
1. Place in lifts no greater than 6 inches thick.
2. For suitable backfill materials, compact to at least 98% of Standard Proctor Density. Obtain required compaction within a soil moisture range of optimum moisture of 3% below to 3% above optimum moisture content.

3.7 FILLING AND BACKFILLING

- A. Backfill excavations as promptly as progress of the Work permits, but not until:
1. Acceptance of construction below finish grade.
2. Shoring and bracing are removed, and voids have been backfilled with satisfactory materials.
3. Trash and debris have been removed.
- B. Placing and compacting:
1. Place backfill materials in layers not more than 8" in loose depth.
2. Before compacting, moisten or aerate each layer as necessary to provide the optimum moisture content.
3. Compact each layer to required percentage of maximum density for the area.
4. Do not place backfill or fill material on surfaces that are muddy, frozen, or containing frost or ice.
5. Hydraulic compaction (flooding with water) is not allowed unless authorized by the Engineer.
6. Place backfill and fill materials evenly adjacent to structures, to required elevations.
7. Take care to prevent wedging action of backfill against structures by carrying the material uniformly around the structures to approximately the same elevation in each lift.

3.8 COMPACTING

- A. Control soil compaction during construction to provide the minimum percentage of density specified for each area as determined according to Standard Proctor Density (ASTM D 698).
- B. Provide not less than the following maximum density of soil material compacted at optimum moisture content for the actual density of each layer of soil material in place.
1. Backfill under buildings or structures @ 95% of maximum dry density (compact to at least 80% relative density for clean aggregates).
2. Backfill under pavements and walks @ 98% of maximum dry density (compact to at least 80% relative density for clean aggregates).
3. All other backfill @ 90% of maximum dry density (compact to at least 65% relative density for clean aggregates).
- 3.9 FIELD QUALITY CONTROL
- A. Trench compaction testing is the Contractor's responsibility and they shall provide testing of trench backfill material using the services of an independent testing laboratory approved by the Engineer.

B. Soil Testing:

1. Cohesive Soils:
- a. Determine moisture-density relationships by ASTM D 698 (Standard Proctor). Perform at least one test for each type of cohesive soil used.
- b. Determine in-place density and moisture content. Use ASTM D 1556 (sand-cone method) and ASTM D 2216 (laboratory moisture content), or use ASTM D 6938 (nuclear methods for density and moisture content).
2. Cohesionless Soils:
- a. Determine maximum and minimum index density and calculate relative density using ASTM D 4253 and ASTM D 4254.
- b. For clean aggregate granular bedding material and backfill, determine gradation according to ASTM C 136.

C. Field Testing:

1. Testing Frequency and Locations: Perform testing of the final trench backfill, beginning at a depth of 2 feet above the top of the pipe, as follows:
- a. The Engineer/Inspector will determine the location of testing.
- b. For each 2 vertical feet of consolidated fill, provide tests at a maximum horizontal spacing of 200 feet and at all street crossings.
- c. Additional testing may be required by the Engineer in the event of non-compliance or if conditions change.
2. Test Failure and Retesting: Rework, recompact, and retest as necessary until specified compaction and moisture content is achieved in all areas of the trench. In the event of failed tests, the Engineer may require retesting as deemed necessary.

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AGGREGATE BASE COURSES
PART - 1 GENERAL
1.1 SUMMARY
A. Provide aggregate base courses on a prepared subbase where shown on the Drawings, and as specified herein.
1.3 REFERENCES
A. Standard Specifications for Road and Bridge Construction, January 1, 2022, Illinois Department of Transportation (IDOT) herein noted as the Standard Specifications.
PART - 2 PRODUCTS
2.1 MATERIALS
A. Geotextile Fabric: Consisting of woven or non-woven filaments of polypropylene, polyester or polyethylene meeting the following minimums:
1. Grab tensile Strength (lbs): 200 ASTM D 4632.
2. Elongation (%): 15 ASTM D 4632.
3. Trapezoidal Tear Strength (lbs): 75 ASTM D 4533.
B. Geogrid Material
1. Tensar TX 140 and/or TX 160 - Geogrid or Equal
C. Aggregate Base Course:
1. Course Aggregate - CA-6 Type A or B.
PART - 3 EXECUTION
3.1 SUBGRADE PREPARATION
A. Subgrade preparation shall be in accordance with Section 3.6 Excavation and Fill of these specifications.
3.2 GEOTEXTILE FABRIC
A. Geotextile fabric when specified shall be placed on the prepared subbase prior to placement of the aggregate base course. Fabric of insufficient width or length to fully cover the specified area shall be lapped or sown. Minimum lap shall be 12" and minimum sewn lap shall be 4".
B. Placement of the base course on the fabric shall be accomplished in a manner as to prevent tearing or shoving of the material. Fabric damaged shall be repaired or replaced prior to placement of the base course.
3.3 GEOGRID
A. Geogrid when specified shall be placed on the prepared subbase prior to placement of the aggregate base course. When geogrid is used for stabilization, the aggregate base thickness shall be a minimum of six (6) inches thick in order to prevent it from popping through the aggregate base. Minimum lap shall be 12" or as specified by the manufacturer.
3.4 AGGREGATE PLACEMENT
A. General: The aggregate shall be uniform in gradation. The base course shall be constructed in layers not more than four (4) inches thick when compacted, except that if tests indicate that the desired results are being obtained, the compacted thickness of any layer may be increased to a maximum of eight (8) inches. When placed, it shall be free from segregation and shall require minimum blading or manipulation. Immediately after the material has been placed, it shall be compacted with a tamping roller, a vibratory machine or combination of the two.
B. Compaction: Before the aggregate is deposited on the subgrade, it shall contain the amount of moisture required for compaction. The granular material shall be compacted to not less than 98 percent of the Standard Laboratory Density, determined in accordance with ASTM D 698 (Standard Proctor). If test indicate that the base course does not comply with the density requirements, additional wetting, if necessary, and rolling will be required until the density is obtained. Moisture shall be added to the material during compaction only when it is necessary to increase the percentage of moisture to obtain the required density.
C. Staging: The aggregate base shall initially be placed and compacted to 90% of the design thickness shown on the Drawings. The remaining 10% of the aggregate base and final finishing shall be completed after the curbs and driveways are installed. The final surface shall be within + or - 0.5".
D. Proof roll: After the Contractor has finish graded the base course, the rock base shall be "proof rolled" with a minimum 25 ton gross vehicle weight (G.V.W.) truck to identify areas of soft or unstable subgrade. Permanent rutting in excess of 1" should be considered failure. Elastic (rebound) movement or rutting in excess of 1" with substantial cracking or substantial lateral movement should be considered failure. Rutting and cracking greater than detailed above is considered "pronounced elasticity." Elastic, rebound, or rolling movement is always associated with excess water in the subgrade system. Failing areas detected by proofrolling should be immediately repaired and retested or removed and replaced with suitable material.
E. Flatness: Maximum variation of 1/2 inch measured with 10-foot straight edge.
3.5 FIELD QUALITY CONTROL
A. The Contractor will provide testing services of a soils engineer and/or independent laboratory for this project.
B. Upon completion of each test and/or inspection, promptly distribute copies of test or inspection reports to the City for approval. Do not install concrete pavement until aggregate base approval is provided by the City.
C. Testing Requirements:
1. Determine moisture-density relationships by ASTM D 698 (Standard Proctor). Perform at least one test for each type of material used.
2. Provide not less 98% of maximum density of material compacted at optimum moisture content between ±3% of optimal for the actual density of each layer of material in place.
3. Field density/moisture tests (ASTM D 6938):
Aggregate Base: 1 per 100 ft of roadway per 8" lift.
4. Demonstrate using a string-line at 100 linear foot intervals that the minimum thickness of the base rock for the street is being provided.

PORTLAND CEMENT CONCRETE SITE WORK

PART 1. GENERAL
1.1 SUMMARY
A. Provide P.C. concrete pavement. Provide cast-in-place concrete, including formwork and reinforcement, where shown on the Drawings, and as specified herein.
1.2 SUBMITTALS
A. If requested by the Engineer/Architect (A/E), within 15 calendar days after the Contractor has received the Owner's Notice Award, submit:
1. PC Concrete Mix Designs
1.3 REFERENCES
A. Standard Specifications for Road and Bridge Construction, January 1, 2022, Illinois Department of Transportation (IDOT) herein noted as the Standard Specifications.
PART 2. MATERIALS
2.1 Reinforcement shall comply with the following minimums:
a. Bars: ASTM A615, unless otherwise noted on the Drawings, using deformed bars for #3 and larger.
b. Welded Wire Fabric: ASTM A185
c. Bending: ACI 318
2.2 Concrete used shall be in accordance with Class Sl mix designs as set forth in the Standard Specifications for Road and Bridge Construction, Illinois Department of Transportation, 2022.
a. Slump shall be 4" or less
b. Air percentage shall be 6% ±1.5%

PART 3. EXECUTION
3.1 SUBGRADE PREPARATION
A. Subgrade preparation shall be in accordance with Section 3.6 Excavation and Fill of these specifications.
B. Geotextile Fabric, Geogrid and Aggregate Base shall be in accordance with Section Aggregate Base Courses of these specifications.
3.2 PORTLAND CEMENT CONCRETE PAVING
A. The PC Concrete paving, sidewalk, curb and structures shall in general be constructed in compliance with Section 420 as specified herein:
1. Comply with Articles:
B. All exposed walls shall be rubbed with an abrasive stone to remove roughness and one part portland cement and 1 1/2 parts fine sand grout shall be applied uniformly to the surface.
3.4 PAVEMENT MARKINGS
A. Concrete pavement shall cured a minimum of 28 days and be dry before starting pavement marking.
B. Sweep and clean surface to eliminate loose material and dust. Remove any oil or grease.
C. Apply paint with mechanical equipment to produce pavement markings of dimensions indicated with uniform, straight edges. Apply at manufacturer's recommended rates to provide a minimum wet film thickness of 16 mils.
D. Paint shall not be applied at air temperatures below 40 degrees F.
3.5 FIELD QUALITY CONTROL
A. The Contractor shall provide testing services of a soils engineer and/or independent laboratory for this project.
B. Upon completion of each test and/or inspection, promptly distribute copies of test or inspection reports to the City for approval.
C. Testing of composite samples of fresh concrete obtained according to ASTM C 172 shall be performed according to the following requirements:
1. Testing Frequency: Obtain one composite sample for every 10 cu. yd. placed, plus one set for each additional 50 cu. yd. placed on the same day.
2. Slump: ASTM C 143/C 143M; one test at point of placement for each composite sample of each concrete mixture. Perform additional tests when concrete consistency appears to change.
3. Air Content: ASTM C 231, pressure method, for normal-weight concrete; ASTM C 173/C 173M, volumetric method, for structural lightweight concrete; one test for each composite sample of each concrete mixture.
4. Concrete Temperature: ASTM C 1064/C 1064M; one test per truck when air temperature is 35 deg F and below and when 85 deg F and above.
5. Unit Weight: ASTM C 567, fresh unit weight of structural lightweight concrete; one test for each composite sample of each concrete mixture.
6. Compression Test Specimens: ASTM C 31/C 31M..
a. Cast and laboratory cure one set of five (5) standard 4" x 8" cylinder specimens for each composite sample.
b. Cast and field cure one additional standard cylinder specimen for each composite sample for cold or hot weather concrete.
7. Compressive-Strength Tests: ASTM C 39/C 39M.
a. Cylinders (4" x 8") taken: test one (1) of five (5) laboratory-cured specimens at 7 days and one (1) set of three (3) specimens at 14 days. The fifth specimen will be a hold to serve as a spare if specimens do not reach their design strengths.
b. A compressive-strength test shall be the average compressive strength from a set of two or three specimens obtained from same composite sample and tested at age indicated.

ASPHALT PAVING
PART 1 - GENERAL
1.1 SUMMARY
A. Provide hot mix asphalt (HMA) pavement consisting of binder course(s), and surface course on a prepared aggregate base, and pavement markings where shown on the Drawings, and as specified herein.
1.2 SUBMITTALS
A. If requested by the Engineer/Architect (A/E), within 15 calendar days after the Contractor has received the Owner's Notice Award, submit:
1. Hot Mix Asphalt Designs as applicable for: Binder Course and Surface Course
2. Certifications of material compliance for: Traffic Paint.
1.3 REFERENCES
A. Standard Specifications for Road and Bridge Construction, January 1, 2022, Illinois Department of Transportation (IDOT) herein noted as the Standard Specifications.
B. PART - 2 PRODUCTS
2.1 MATERIALS
A. Bituminous Material Prime and Tack Coat:
1. Article 406.02 - MC-30 on aggregate base and SS-1 on HMA Base or concrete.
B. HMA Binder Course:
1. Article 406.02 - PG 64-22, 4.0 % Voids N-50, IL 19.0 (for compacted lift thickness ≥ 2 1/4")
C. HMA Surface Course:
1. Article 406.02 - PG 64-22, 4.0 % Voids N-50 IL 9.5, Mix "C" (for compacted lift thickness 1 1/4" to 2 1/4").
D. Pavement-Marking Paint: Latex, waterborne emulsion, lead and chromate free, ready mixed, complying with FS TT-P-1952, with drying time of less than 45 minutes. The Architect/Engineer shall approve the paint manufacturer.
1. Color: Yellow for Accessibility Parking stripes and hatching. White for all other stripes, symbols, words, and hatching.
PART - 3 EXECUTION
3.1 SUBGRADE PREPARATION
A. Subgrade preparation shall be in accordance with Section 3.6 Excavation and Fill of these specifications.
B. Geotextile Fabric, Geogrid and Aggregate Base shall be in accordance with Section Aggregate Base Courses of these specifications.
3.2 BITUMINOUS PRIME & TACK COAT
A. The prime and tack coats shall be applied in accordance with Article 406.05. Application rates shall be 0.25 lb/sf on aggregate bases, 0.05 lb/sf on concrete, milled HMA bases, aged HMA surface and 0.025 lb/sf on brick and HMA lifts. A sand coat shall be applied following the prime application when the area being primed is open to traffic.
3.3 HMA BINDER AND SURFACE COURSES
A. The HMA binder and surface courses shall in general be constructed in compliance with Section 406 as specified herein:
1. Comply with Articles:
a. 406.03 Equipment.
b. 406.04 Keeping Road Open to Traffic.
c. 406.05 Preparation, Priming and Leveling of Brick, Concrete or HMA or Aggregate Bases.
d. 406.06 Placing.
1) The automatic electronic grade control will not be required in areas of short passes (less than 300 feet).
2) A test strip will not be required.
f. 406.07 Compaction.
1) Rolling shall be done at 90°in areas of three or more lanes to remove longitudinal roller marks.
2) Coring will not be required unless requested by the Owner to verify course depth.
g. 406.08 Butt Joints.
h. 406.09 Approaches, Intersections, and Entrances.
i. 406.10 Multi-lane Pavement Resurfacing.
j. 406.11 Surface Tests.
1) Revise to read: Finished paving smoothness tolerance shall be no deviations greater than 1/4" in 10', with no pools of water greater than 1/8" in depth.
k. 406.12 Protection of Pavement
1) Any damage to adjoining pavements, pavement edges or structures to remain shall be removed and/or repaired as directed by the A/E at no cost to the Owner.
2) Saw cuts at adjoining pavement edges to remain shall be full depth to provide a straight and uniform edge.
3.4 PAVEMENT MARKINGS
A. Asphalt pavement shall be in place a minimum of 10 days and be dry before starting pavement marking.
B. Sweep and clean surface to eliminate loose material and dust. Remove any oil or grease.
C. Apply paint with mechanical equipment to produce pavement markings of dimensions indicated with uniform, straight edges. Apply at manufacturer's recommended rates to provide a minimum wet film thickness of 16 mils.
D. Paint shall not be applied at air temperatures below 40 degrees F.
3.5 FIELD QUALITY CONTROL
A. The Contractor will provide testing services of a soils engineer and/or independent laboratory for this project.
B. Upon completion of each test and/or inspection, promptly distribute copies of test or inspection reports to the A/E.
C. Testing Requirements:
1. Field density/moisture tests (ASTM D2922, D2950 and D3017):
a. Asphalt Pavement: 1 per 5000 sq ft per lift.

EROSION CONTROL
PART 1 - GENERAL
1.1 SUMMARY
A. Furnish all materials; install, construct, maintain, and remove specified erosion control devices; at locations specified on the plans.
1.2 GENERAL
A. The Contractor shall manage his operations to control water pollution in accordance with this specification and applicable State and Local regulations. Construct or permanent drainage facilities and other contract work, contributing to control of erosion, shall be scheduled at the earliest practicable time.
B. The Contractor shall furnish, install, maintain, and remove temporary erosion control measures. The Contractor shall prevent silt or polluted storm water discharge from the site.
C. The Owner's Representative may require installation of additional erosion control facilities, by the Contractor, if in the sole opinion of the Owner's Representative, the Contractor's efforts are inadequate.
PART 2 - PRODUCTS
2.1 MATERIALS
A. Geotextile Silt Fence:
1. Fabric: material conforming to Standard Specifications Section 1080.02
2. Posts: 4 foot minimum w steel (T-section) weighing at least 1.25 pounds per foot, exclusive of anchor plate. Painted posts are not required, or a minimum cross-sectional area of 2" x 2" nominal size.
3. Fastener: Wire or plastic ties with a minimum tensile strength of 50 pounds.
B. Wattles:
1. Netting: Open weave, degradable netting. Nominal diameter of 12 inches, or as specified.
2. Fill Material: Straw, wood excelsior, coir, or other natural materials approved by the Engineer.
3. Stakes: 1 inch by 1 inch (minimum) wooden stakes, or stakes of equivalent strength.
C. Erosion Control Blankets
1. Short Term Erosion Control Blanket, Functional longevity of between 3 and 12 months and classified as follows:
a. Single-net erosion control blankets and open weave textiles, consisting of an erosion control blanket composed of processed degradable natural or polymer fibers, mechanically bound together by a single degradable synthetic or natural fiber netting to form a continuous matrix, or an open weave textile composed of processed degradable natural or polymer yarns or twines woven into a continuous matrix.
2. Long Term Erosion Control Blanket, Functional longevity of 36 months and classified as follows:
a. Erosion control blankets and open weave textiles, consisting of processed slow-degrading natural or polymer fibers, mechanically bound together between two slow degrading synthetic or natural fiber nettings to form a continuous matrix, or an open weave textile composed of processed slow-degrading natural or polymer yarns or twines woven into a continuous matrix.
D. Turf Reinforcement Mats (TRM)
1. TRM that is constructed of a web of mechanically or melt-bonded polymer netting, monofilaments, or fibers that are entangled or woven to form a strong and dimensionally stable mat. Non-woven bonding methods include polymer welding, thermal or polymer fusion, or the placement of fibers between two high-strength, biaxially oriented nets, mechanically bound by parallel stitching with polyolefin thread. Use only components that are 100% synthetic and resistant to biological, chemical, and ultraviolet degradation. Meet the minimum material and performance requirements contained below:
a. Grab tensile Strength (lb/ft): 240 ASTM D 6818.
b. UV Stability (%): 80 - ASTM D4355 (1000 Hour Exposure)
c. Allowable Shear Stress (lb/sq ft): 10 ASTM 6460
d. Maximum Slope Grade: 1:1(H:V) or Flatter
E. Rip Rap:
1. Riprap Class B material conforming to Standard Specifications Section 1005.01 with size and locations as noted in the construction documents.
F. Temporary Seeding:
1. December 1 to March 1: 50 lbs oats/acre.
2. March 1 to December 1: 50 lbs cereal rye or wheat.
3. Mulch shall be wheat straw.
PART 3 - EXECUTION
3.1 GEOTEXTILE SILT FENCE
A. Installation:
1. Install material along the contour of the ground, as specified in the contract documents, or as directed by the Engineer.
2. Insert 12 inches of fabric to a minimum depth of 6 inches (fabric may be folded below the ground line).
3. Compact installation by driving along each side of the silt fence, or by other means, as necessary to adequately secure the fabric in the ground, to prevent pullout and water flow under the fence.
4. Drive posts into the ground alongside the silt fence, to a minimum depth of 20 inches, unless otherwise specified by the Engineer. Space posts as shown on these construction documents.
B. Maintenance:
1. Repair or replace non-functioning silt fence that allows water to flow under the fence, is torn, or is otherwise damaged, due to inadequate installation, at no additional cost to the Owner.
2. When accumulated sediment reaches a level one-half the height of the fence, remove the silt fence as described above, and replace according to the installation instructions above.
C. Removal:
1. Remove the silt fence upon final stabilization of the project area, or according to the staging indicated in the SWPPP.
3.2 WATTLES:
A. Installation:
1. Construct a shallow trench, 2 to 4 inches deep, matching the width and contour of the wattle.
2. Install wattle along contour of slope.
3. Turn ends of wattle uphill to prevent water from flowing around ends.
4. Drive stakes through the center of the wattle, into the ground at a maximum spacing of 4 feet along the length of the wattle, and as needed to secure the wattle and prevent movement.

B. Maintenance:
1. When accumulated sediment reaches a level one-half the height of the wattle, or when the wattle becomes clogged with sediment and no longer allows runoff to flow through, remove the wattle as described above, and replace according to the installation instructions above.
C. Removal:
1. When specified in the contract documents, or as directed by the Engineer, remove the wattle upon completion of the project, and after final stabilization is achieved; or as indicated in the SWPPP, if applicable.
3.3 EROSION CONTROL BLANKET
A. Install according to the manufacturer's published installation literature for the product specified and application (slope or channel).
3.4 TURF REINFORCEMENT MATS (TRM)
A. Install according to the manufacturer's published installation literature for the product specified and application (slope or channel).
3.5 RIPRAP:
A. Installation:
1. The rip rap shall be placed to the lines and grades shown on the drawings.
2. The rip rap shall be placed to achieve the depth shown on the drawings.
3. The final surface shall be free of mounds and windrows using hand or machine leveling as required to achieve a uniform, reasonably even surface.
3.6 TEMPORARY SEEDING AND MULCHING
A. Installation:
1. Temporary seeding mixtures and planting season.
2. Fertilizer shall be applied at the rate specified for permanent seeding.
3.7 SEDIMENT REMOVAL
A. Sediment deposits shall be removed when:
1. The deposits reach approximately one-half the height of a ditch check, straw bale barrier or silt fence.
2. The sediments have reduced the ponded volume of sediment basins to one-third of the original volume.
B. Sediment removed from erosion control features shall be deposited in a location where it will not erode into construction areas or watercourses.

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REVISION HISTORY

MARK	DESCRIPTION	DATE	APPR
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CANOPY CHASE ADDITION
GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"	
Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.	
DESIGNED	DRAWN
ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23
SHEET TITLE	
SITE SPECIFICATIONS	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/20/23	
SHEET	
C003	

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LEGEND

CONCRETE REMOVAL

ASPHALT REMOVAL

LANDSCAPE REMOVAL

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ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23

SHEET TITLE

SITE DEMOLITION PLAN

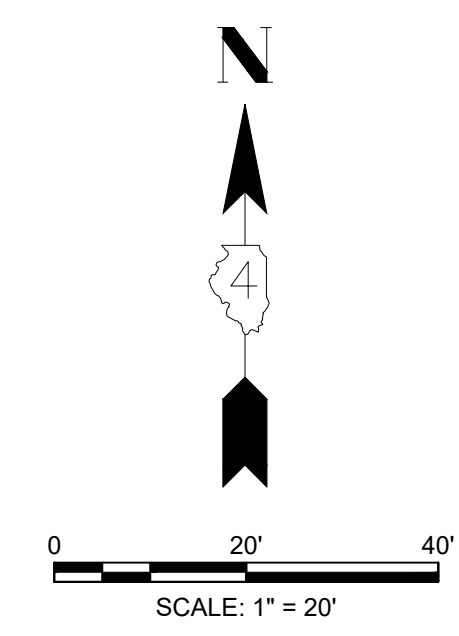
PROJECT NO.
23-3037

DRAWING ISSUED DATE:
6/20/23

SHEET

CD101

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<u>LEGEND</u>	
	FOG SEAL (SEE NOTES)
	CONCRETE PAVEMENT (SEE DETAIL 1/C501)
	ASPHALT PAVEMENT (SEE DETAIL 2/C501)
	CONCRETE PAVEMENT (SEE DETAIL 3/C501)
	CONCRETE CURBING (SEE DETAIL 4/C501)

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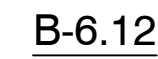
CANOPY CHASE ADDITION

GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

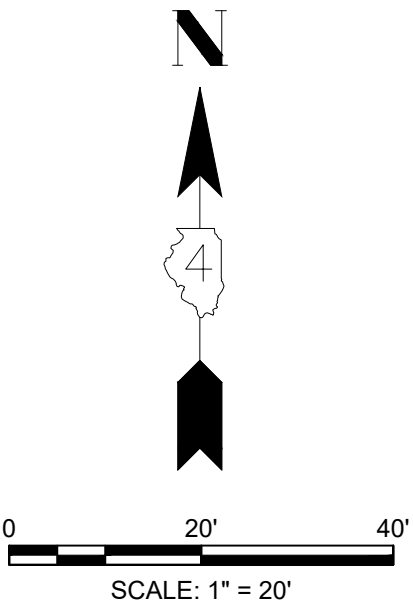
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Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.	
DESIGNED ZAC	DRAWN ZAC
FIELD	FIELD BOOK
CHECKED MCL	CHECK DATE 6/20/23
SHEET TITLE	
SITE PLAN	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 8/20/23	
SHEET	
C101	



1. TIE BARS-LONGITUDINAL JOINT TIE BARS SHALL BE #4 -30" @ 30" CENTERS (CONCRETE PAVEMENT ONLY).
2. A MINIMUM CLEARANCE OF 2" BETWEEN THE END OF THE TIE BAR AND THE BACK OF THE CURB SHALL BE MAINTAINED.
3. SLOPE SAME AS SUBBASE OR 6% WHEN SUBBASE IS OMITTED.



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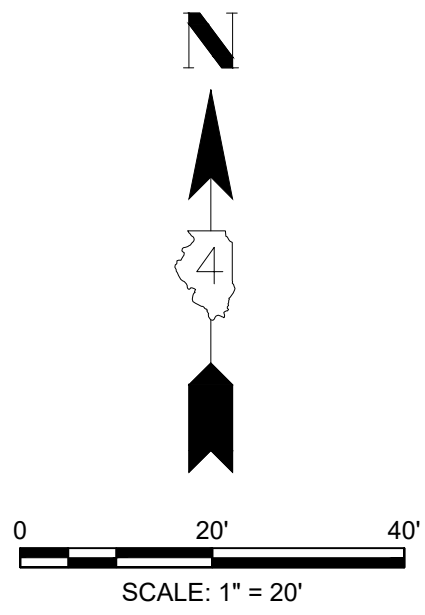
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CANOPY CHASE ADDITION	
GALE CREDIT UNION 2990 COURT ST PEKIN, IL 61554	

Non-Reduced Sheet Size: 22" x 34"	
Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.	
DESIGNED ZAC	DRAWN ZAC
FIELD	FIELD BOOK
CHECKED MCL	CHECK DATE 8/16/23
SHEET TITLE VEHICLE USING NORTH LANE IN CANOPY TURNING SOUTH ON TO COURT ST	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/12/2023	
SHEET C000	

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CANOPY CHASE ADDITION

GALE CREDIT UNION
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PEKIN, IL 61554

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DESIGNED ZAC	DRAWN ZAC
FIELD	FIELD BOOK
CHECKED MCL	CHECK DATE 8/16/23
SHEET TITLE VEHICLE USING SOUTH LANE IN CANOPY TURNING NORTH ON TO COURT ST	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/12/2023	
SHEET C000	

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REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4084-23/24 Special Use Request at 2990 Court St. (Case SU 2023-02)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A Special Use request submitted by Gale Credit Union to allow for the construction and use of a drive-through bank teller at 2990 Court St. Said property is zoned B-3 General Business and with a legal description, SEC 12 T24N R5W SUNSET HILLS EXT 10 LOT G OF LOT 1 NE 1/4, with the following PIN: 10-10-12-216-016, in Tazewell County, Illinois.

SUMMARY

The Property is Zoned B-3 General Business. City code section 4-3-6-5-3-2 requires that all business in the character of a drive-through obtain a special use. Gale Credit Union wishes to construct a drive-through bank teller to offer more convenient options for their customers.

- This Special Use will allow for a drive-through bank teller to be operated at 2990 Court St.

The Zoning Board of Appeals has recommended Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: The Special Use will be granted as recommended by the Zoning Board of Appeals.

IMPACT IF DENIED: The Special Use will not be granted as recommended by the Zoning Board of Appeals.

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4084-23/24 Special Use Request at 2990 Court St. (Case SU 2023-02)

WHEREAS, Gale Credit Union, (“Petitioner”) owns the property located at 2990 Court Street in the City of Pekin (the “Property”); and

WHEREAS, the Property is located in a B3 – General Business district; and

WHEREAS, the Petitioner has applied for a special use to allow for a drive-thru bank teller on the Property; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested special use.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitations hereinabove set forth are adopted and found to be true.

Section 2. The Special Use requested by Petitioner to construct and operate a drive-thru bank teller on the Property pursuant to section 4-3-6-5-3-2 of the Pekin City Code is approved.

Section 3. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

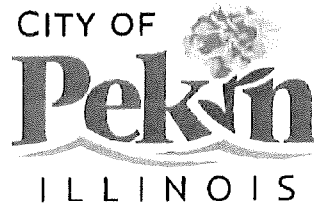
Section 4. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Board of Appeals Application for Consideration

Type of Request (check one): ☒ A. Special Use (\$85) ☐ B. Residential Variance (\$85) ☐ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: 2990 Court St
	Current Zoning (if known): B-3
	Proposed Zoning (if rezoning request): _____
	Current Use: Realtor
	Proposed Use (if different): Bank - Drive Thur

Property Owner Name:	Gale Credit Union
Mailing Address:	631 N Henderson St, Galesburg, IL 61401
Phone:	309 - 343 - 1777
Alternative Phone:	
E-Mail Address:	gcu@galecu.net

Applicant Name (if different):	Rec'd 6/20/23
Mailing Address:	23PEK. 200013
Phone:	ck # 105275
Alternative Phone:	
E-Mail Address:	



Planning and Zoning Department
 111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

For construction of a canopy structure to be used for
 drive-up tubes to communicate with tellers as
 well as a drive-up ATM.

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Owner Signature

Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Applicant Signature

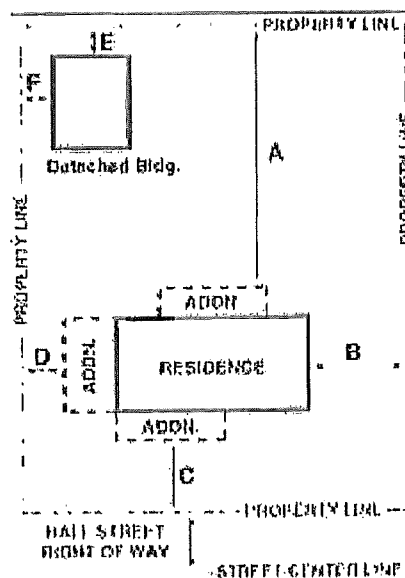
Date



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 -- (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
 1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).





Planning and Zoning Department
 111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

II. Payment: Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".

III. Variance: If requesting a variance, you must complete and attach this page to your application:

1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

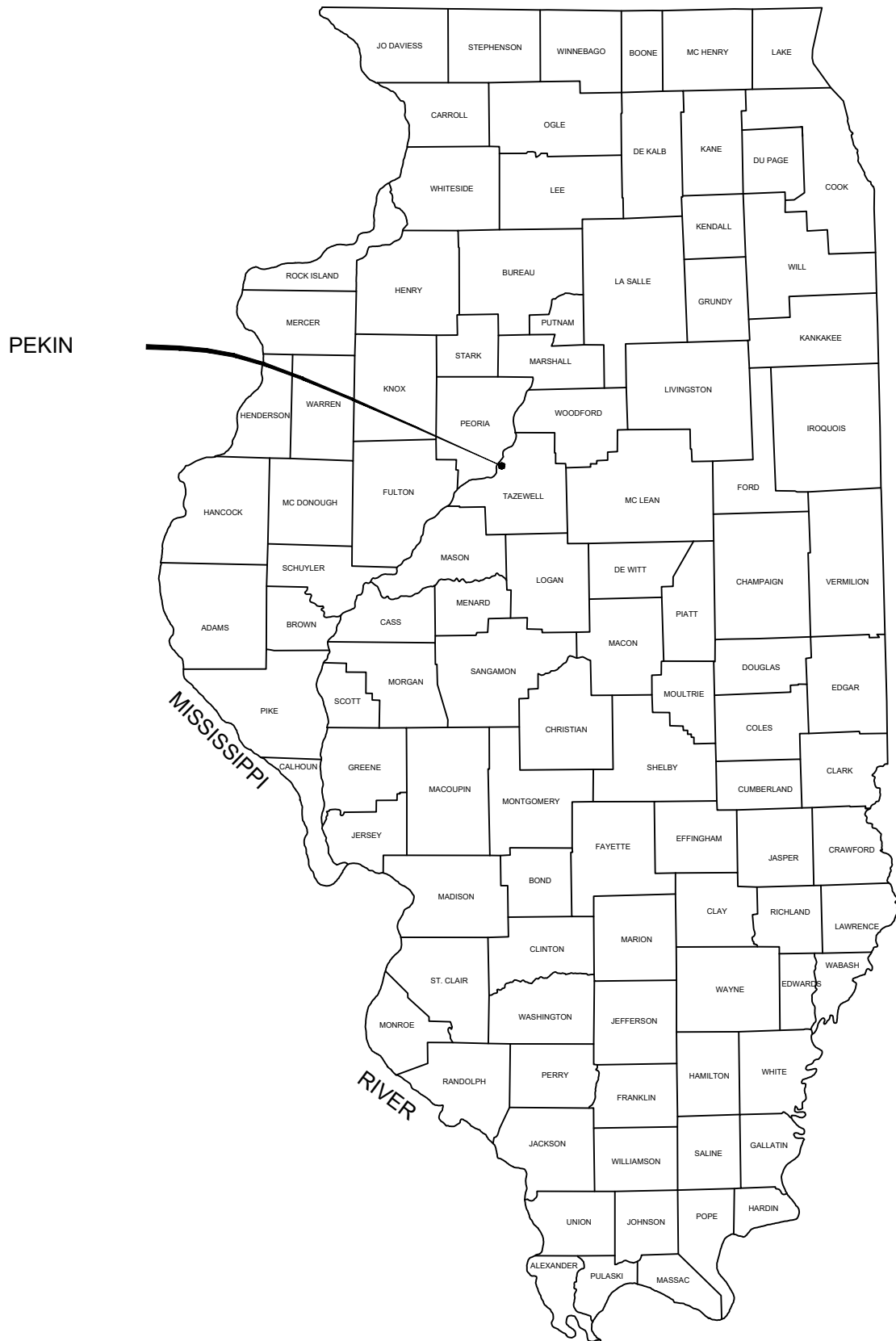
5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

CANOPY CHASE ADDITION GALE CREDIT UNION PEKIN, ILLINOIS

JUNE 2023

INDEX OF SHEETS

CS	COVER SHEET
C001	GENERAL NOTES AND LEGENDS
C002	SITE SPECIFICATIONS
C003	SITE SPECIFICATIONS
CD101	DEMOLITION PLAN
C101	SITE PLAN
C501	SITE DETAILS



PROJECT LOCATION

LOCATION MAP

N.T.S.

Mark Lee

MARK C. LEE
LICENSED PROFESSIONAL ENGINEER
STATE OF ILLINOIS NO. 062060864
LICENSE EXPIRES: 11/30/23

KLINGNER
& ASSOCIATES, P.C.
Engineers • Architects • Surveyors

Galesburg, Illinois www.klingner.com
49 North Prairie St Quincy, IL Burlington, IA Pella, IA
309.342.4042 Davenport, IA Hannibal, MO Columbia, MO

DESIGN FIRM NO. 184-2738

FULL SIZED PLANS HAVE BEEN PREPARED USING
STANDARD SCALES. REDUCED SIZED PLANS MAY NOT
CONFORM TO STANDARD SCALES. USE GRAPHIC SCALES
WHEN MAKING MEASUREMENTS ON REDUCED PLANS.

SHEET 1 OF 7 SHEETS

SEALING OF THESE PLANS DOES NOT RELEASE THE OWNER FROM
COMPLYING WITH APPLICABLE STATUTES AND WITH REGULATIONS OF
THE UNITED STATES, OF THE STATE OF ILLINOIS, OR WITH APPLICABLE
LOCAL LAWS, ORDINANCES AND REGULATIONS.



— NOTE —
UTILITY INFORMATION IS FOR THE CONVENIENCE
OF THE CONTRACTOR. BEFORE CONSTRUCTION
BEGINS THE CONTRACTOR SHALL CONTACT
J.U.L.I.E. AT 811 OR 1-800-892-0123 AND
INDIVIDUAL UTILITY COMPANIES NOT BELONGING
TO THE J.U.L.I.E. SYSTEM, FOR THE PRESENCE
AND LOCATION OF UTILITIES.

GENERAL NOTES

- ALL DIMENSIONS SHALL BE FIELD VERIFIED BY THE CONTRACTOR.
- ANY DISCREPANCIES BETWEEN SPECIFICATIONS, DRAWINGS, AND/OR SITE CONDITIONS SHALL BE REPORTED TO THE ENGINEER IMMEDIATELY.
- ALL AREAS DESIGNATED TO REMAIN UNDISTURBED SHALL BE PROTECTED BY THE CONTRACTOR THROUGHOUT CONSTRUCTION.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR STAKING THE LOCATION OF ALL PROPOSED IMPROVEMENTS, INCLUDING ROUGH AND FINISHED ELEVATIONS AND ALL OTHER PROPOSED IMPROVEMENTS INDICATED ON THE DRAWINGS.
- THE CONTRACTOR SHALL VERIFY THAT ALL APPLICABLE LOCAL, STATE, & FEDERAL CODES ARE FOLLOWED. ALL APPLICABLE LOCAL AND STATE NOTIFICATIONS AND PERMITS SHALL BE ACQUIRED PRIOR TO CONSTRUCTION, INCLUDING ALL NECESSARY UTILITY CONNECTION PERMITS FROM THE RESPECTIVE UTILITIES.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL TEMPORARY UTILITIES AND SERVICES REQUIRED DURING CONSTRUCTION.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL REFERENCE POINTS, BENCHMARKS, MONUMENTS, STAKES, AND PROPERTY CORNERS DURING CONSTRUCTION. REPLACEMENT OF LOST REFERENCE POINTS SHALL BE AT THE CONTRACTORS EXPENSE.
- REMOVE ALL STRUCTURES, FOUNDATIONS, WALLS, PAVEMENTS, AND ALL OTHER ITEMS IN CONFLICT WITH PROPOSED IMPROVEMENTS IN ACCORDANCE WITH THE SPECIFICATIONS.
- REFERENCES TO "STANDARD SPECIFICATIONS" SHALL MEAN THE ILLINOIS DEPARTMENT OF TRANSPORTATION, "STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION", LATEST EDITION.
- THE MEANS OF THE WORK AND THE SAFETY OF THE CONTRACTOR'S EMPLOYEES SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR.
- NO WORK SHALL BE PERFORMED BEYOND THE LIMITS OF CONSTRUCTION WITHOUT OWNER APPROVAL.
- SITE CLEAN-UP SHALL BE PERFORMED ON A DAILY BASIS. SIDEWALKS, PARKING LOTS, ROADWAYS, AND THE PROJECT SITE SHALL BE KEPT CLEAN AT ALL TIMES. CONTROL DUST IN AND AROUND ALL WORK AND STAGING AREAS.
- ALL OPEN EXCAVATIONS SHALL BE PROTECTED.
- MAINTAIN POSITIVE DRAINAGE ON THE SITE THROUGHOUT THE PROJECT DURATION.
- IF A DISCREPANCY IN THE SPOT ELEVATIONS IS NOTED, THE CONTRACTOR SHALL NOTIFY THE ENGINEER PRIOR TO CONSTRUCTING. IF THERE IS A DISCREPANCY BETWEEN THE SPOT ELEVATIONS AND CONTOURS, THE CONTOURS SHALL GOVERN.
- IF SOIL OR GROUNDWATER IS ENCOUNTERED WHICH EMITS A PETROLEUM ODOR OR IS DISCOLORED THE CONTRACTOR SHALL STOP EXCAVATION AND NOTIFY THE OWNER IMMEDIATELY. THE OWNER WILL COORDINATE ENVIRONMENTAL EFFORTS TO HANDLE THE IMPACTED SOIL OR GROUNDWATER IN ACCORDANCE WITH FEDERAL, STATE, AND LOCAL REQUIREMENTS. THE CONTRACTOR SHALL TAKE APPROPRIATE ACTION TO ENSURE PUBLIC AND EMPLOYEE SAFETY.

BITUMINOUS MATERIALS (FOG SEAL) NOTES

- MATERIAL FOR THE FOG SEAL SHALL BE ONE OF THE BITUMINOUS MATERIALS LISTED BELOW AND SHALL BE ACCORDING TO THE FOLLOWING:
 - SS-1H. THE SS-1H SHALL BE ACCORDING TO ARTICLE 1032.06(A). THE SS-1H SHALL BE DILUTED AT A RATE OF ONE PART EMULSION TO ONE PART WATER. THE DILUTED EMULSION SHALL MEET A DISTILLATION RESIDUE OF AT LEAST 29 PERCENT.
 - CSS-1H. THE CSS-1H SHALL BE ACCORDING TO ARTICLE 1032.06(B). THE CSS-1H SHALL BE DILUTED AT A RATE OF ONE PART EMULSION TO ONE PART WATER. THE DILUTED EMULSION SHALL MEET A DISTILLATION RESIDUE OF AT LEAST 29 PERCENT. DILUTION OF THE EMULSION SHALL BE PERFORMED AT THE PLACE OF MANUFACTURE. THE DILUTED EMULSIFIED ASPHALT SHALL BE THOROUGHLY AGITATED WITHIN 24 HOURS OF APPLICATION AND SHOW NO SEPARATION OF WATER AND EMULSION.
- EQUIPMENT SHALL BE ACCORDING TO THE FOLLOWING.
 - DISTRIBUTOR. THE DISTRIBUTOR SHALL BE ACCORDING TO ARTICLE 1102.05.
 - MECHANICAL SWEEPER. THE MECHANICAL SWEEPER SHALL BE ACCORDING TO ARTICLE 1101.03.
- BITUMINOUS MATERIALS SHALL BE APPLIED ONLY WHEN THE PAVEMENT AND AIR TEMPERATURES ARE 60 °F (15 °C) AND RISING. FOG SEAL OPERATIONS SHALL BE PERFORMED ONLY DURING DAYLIGHT HOURS AND NOT DURING FOGGY WEATHER. THE ROAD SURFACE MAY BE DAMP BUT SHALL BE FREE OF STANDING WATER.
- THE PAVEMENT SURFACE SHALL BE PREPARED ACCORDING TO ARTICLE 358.05 BEFORE APPLYING THE FOG SEAL. NON-BITUMINOUS SURFACES SHALL BE COVERED TO PREVENT ADHERENCE OF THE BITUMINOUS MATERIAL. THE PROTECTIVE COVERINGS SHALL BE REMOVED BEFORE OPENING TO TRAFFIC.
- THE TEMPERATURE OF THE BITUMINOUS MATERIAL SHALL BE AS SPECIFIED IN ARTICLE 1032.04. THE BITUMINOUS MATERIAL SHALL BE APPLIED UNIFORMLY AND AT A 0.05 LBS/SQUARE FOOT RESIDUAL ASPHALT RATE ON THE PREPARED SURFACE. THE CONTRACTOR SHALL DEMONSTRATE THE APPLICATION WILL PRODUCE 100 PERCENT COVERAGE OF THE SURFACE AFTER CURING. IF THE APPLICATION DEMONSTRATION DOES NOT MEET THE COVERAGE REQUIREMENTS, THE SPRAY PATTERN SHALL BE ADJUSTED UNTIL APPROVED BY THE ENGINEER. THE BITUMINOUS MATERIAL SHALL BE APPLIED IN A MANNER TO MINIMIZE THE AMOUNT OF OVERSPRAY.
- THE TREATED SURFACE SHALL NOT BE OPENED TO TRAFFIC UNTIL THE BITUMINOUS MATERIAL HAS SET AND WILL NOT PICK UP ON VEHICLE TIRES.
- THIS WORK SHALL BE MEASURED FOR PAYMENT IN POUNDS OF RESIDUAL ASPHALT. A WEIGHT TICKET FOR EACH TRUCK LOAD SHALL BE FURNISHED TO THE INSPECTOR. THE TRUCK SHALL BE WEIGHED AT A LOCATION APPROVED BY THE ENGINEER. THE TICKET SHALL SHOW THE WEIGHT OF THE EMPTY TRUCK (THE TRUCK BEING WEIGHED EACH TIME BEFORE IT IS LOADED), THE WEIGHT OF THE LOADED TRUCK, AND THE NET WEIGHT OF THE BITUMINOUS MATERIAL. THE PERCENTAGE OF ASPHALT RESIDUE OF THE ACTUAL CERTIFIED PRODUCT SHALL BE SHOWN ON THE PRODUCER'S BILL OF LADING OR ATTACHED CERTIFICATE OF ANALYSIS. THE WEIGHT OF EXTRA WATER ADDED TO DILUTE THE EMULSION SHALL ALSO BE SHOWN ON THE BILL OF LADING. PAYMENT WILL NOT BE MADE FOR THE BITUMINOUS MATERIAL IN EXCESS OF 105 PERCENT OF THE AMOUNT SPECIFIED BY THE ENGINEER.
- THIS WORK WILL BE PAID FOR AT THE CONTRACT UNIT PRICE PER POUND OF RESIDUAL ASPHALT APPLIED FOR BITUMINOUS MATERIALS (FOG SEAL) AND NO ADDITIONAL COMPENSATION WILL BE ALLOWED.

UTILITY NOTES

- THE LOCATION OF EXISTING UTILITIES IN CONSTRUCTION AREAS SHALL BE FIELD VERIFIED BY THE CONTRACTOR BY CONTACTING J.U.L.I.E. AT 1-800-892-0123 OR THE INDIVIDUAL UTILITIES NOT PARTICIPATING IN THE J.U.L.I.E. SYSTEM. EXISTING UTILITIES TO REMAIN SHALL BE PROTECTED. ANY REPAIR OR RELOCATION REQUIRED, AS A RESULT OF DAMAGE BY CONSTRUCTION ACTIVITIES SHALL BE AT THE CONTRACTORS EXPENSE. THE CONTRACTOR SHALL PAY UTILITY PERMIT AND/OR INSPECTION FEES.
- UTILITY TRENCHES WITHIN PAVEMENT AREAS SHALL BE BACKFILLED WITH APPROVED COMPACTED GRANULAR BACKFILL.
- ALL PLUMBING SHALL BE IN ACCORDANCE WITH THE ILLINOIS PLUMBING CODE, CURRENT VERSION.
- ALL ELECTRIC SHALL BE IN ACCORDANCE WITH THE NATIONAL ELECTRIC CODE, CURRENT VERSION.
- MINIMUM BURIAL DEPTH FOR WATER MAINS SHALL BE 4'-6" TO THE TOP OF PIPE.
- ADJUST ALL VALVES, MANHOLES, CASTINGS, GAS VENTS, ETC., TO MATCH THE NEW SURFACE. ADJUSTMENTS SHALL BE COORDINATED WITH THE UTILITY COMPANIES AND THE COST FOR ALL ADJUSTMENTS SHALL BE INCIDENTAL TO THE CONSTRUCTION AT NO ADDITIONAL COST TO THE OWNER. REPAIR ANY DAMAGE TO SAID STRUCTURES AND APPURTENANCES THAT OCCUR DURING CONSTRUCTION.

ABBREVIATIONS

FL	FLOWLINE ELEVATION
TC	TOP OF CURB ELEVATION
GL	GUTTER LINE ELEVATION
TG	TOP OF GRATE ELEVATION
STA	STATION
FES	FLARED END SECTION
SWI	STORM WATER INLET
HP	HIGH POINT
LP	LOW POINT
TW	TOP OF WALL ELEVATION
BW	BOTTOM OF WALL ELEVATION
DS	DOWNSPOUT
G	GROUND ELEVATION
M	MATCH EXISTING ELEVATION
SW	TOP OF SIDEWALK ELEVATION
GR	TOP OF GRAVEL ELEVATION
FF	FINISHED FLOOR ELEVATION
TP	TOP OF PAVEMENT ELEVATION
EP	EDGE OF PAVEMENT ELEVATION

EXISTING

PROPOSED

PROPERTY LINE	_____
LOT LINE	_____
RIGHT OF WAY LINE	=====
CENTERLINE	== - - - - ==
EASEMENT	-----
BUILDING SETBACK	-----
CONSTRUCTION LIMITS	-----
FENCE LINE	-----X-----
CHAIN LINK FENCE	-----O-----
FENCE W/ SQUARE POSTS	-----□-----
STREAM	-----....-----
STRUCTURE	=====
PAVEMENT MARKINGS	=====
EDGE OF PAVEMENT	=====
CURB AND GUTTER	=====
RAILROAD TRACKS	=====
WATER LINE	-----W-----
FIRE PROTECTION	-----FP-----
GAS LINE	-----G-----
OVERHEAD ELECTRIC	-----OE-----
UNDERGROUND ELECTRIC	-----UE-----
OVERHEAD TELEPHONE	-----OT-----
UNDERGROUND TELEPHONE	-----UT-----
CABLE TELEVISION	-----CATV-----
FIBER OPTIC	-----FO-----
COMMUNICATION LINE	-----COM-----
STORM SEWER	-----) ST)-----
SANITARY SEWER	----->SAN>-----
FORCE MAIN	-----FM-----
COMBINED SEWER	-----ST-SAN-----
IRRIGATION SYSTEM	-----IR-----
UTILITY TRAFFIC SIGN	⊕
SIGN	●
MANHOLE	⊙
STORM WATER INLET	⊕
CATCH BASIN	⊕
CLEANOUT	⊕
WATER VALVE	⊕
FIRE HYDRANT	⊕
POST INDICATOR VALVE	⊕
WATER METER	⊕
GAS VALVE	⊕
GAS METER	⊕
TELEPHONE PEDESTAL	⊕
CABLE TV PEDESTAL	⊕
ELECTRIC METER	⊕
UTILITY POLE	⊕
LIGHT STANDARD	⊕
LIGHT POLE	⊕
GUY WIRE	⊕
SURVEY MARKER	⊕
SUMMIT / HIGH POINT	⊕
CONTOURS	601 600
INDEX CONTOURS	601 600
DIRECTION OF DRAINAGE	~~~~~>
SPOT ELEVATION	600.00
DECIDUOUS SHRUB	⊕
DECIDUOUS TREE	⊕
CONIFEROUS SHRUB	⊕
CONIFEROUS TREE	⊕

UTILITY INFORMATION:

UTILITY INFORMATION IS FOR THE CONVENIENCE OF THE CONTRACTOR. BEFORE CONSTRUCTION BEGINS THE CONTRACTOR SHALL CONTACT J.U.L.I.E. AT 811 OR 1-800-892-0123 AND INDIVIDUAL UTILITY COMPANIES NOT BELONGING TO THE J.U.L.I.E. SYSTEM FOR THE PRESENCE AND LOCATION OF UTILITIES.

J.U.L.I.E. -- 811 OR 1-800-892-0123

WATER -- ILLINOIS-AMERICAN WATER CO
328 BROADWAY ST, PEKIN, IL 61554
GENERAL (309) 346-2172

ELECTRIC & GAS -- AMEREN
300 LIBERTY ST, PEORIA, IL 61602
GENERAL (800) 755-5000

SEWER -- PEKIN CITY WASTE WATER DIVISION
111 S CAPITOL ST, PEKIN, IL 61554
GENERAL (309) 477-2392

TELEPHONE -- CENTURYLINK
416 MARGARET ST, PEKIN, IL 61554
GENERAL (309) 345-5376

CABLE -- COMCAST COMMUNICATIONS
426 W WASHINGTON ST, PEKIN, IL 61611
GENERAL (800) 934-6489

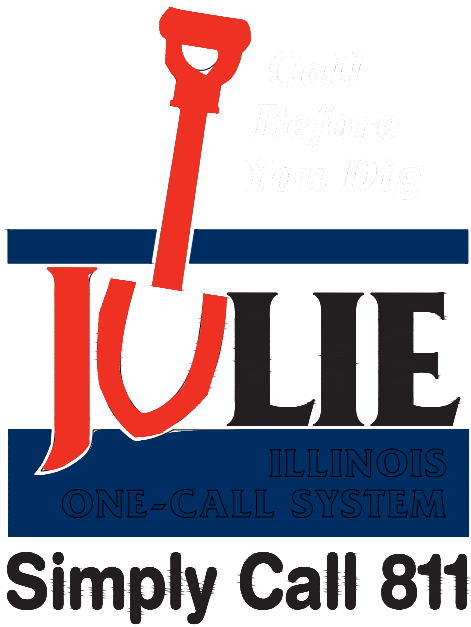
CITY OF PEKIN
111 S CAPITOL ST PEKIN, IL 61554
SITE PLAN REVIEW INFORMATION

PROPERTY OWNERSHIP & ZONING REQUIREMENTS

OWNER NAME: PROJECT LOCATION:	GALE CREDIT UNION 2099 W. COURT STREET
PROPERTY ZONING CLASSIFICATION:	B-3 (COMMERCIAL)
PARKING SPOTS REQUIRED:	1 PER 200 SF USABLE = 17 SPACES MIN.
MAX. BLDG. HEIGHT ALLOWED:	100'

NOTE

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DESIGN FIRM NO. 184-2738

FULL SIZED PLANS HAVE BEEN PREPARED USING STANDARD SCALES. REDUCED SIZED PLANS MAY NOT CONFORM TO STANDARD SCALES. USE GRAPHIC SCALES WHEN MAKING MEASUREMENTS ON REDUCED PLANS.

CANOPY CHASE ADDITION

GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"

Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.

DESIGNED	DRAWN
ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23
SHEET TITLE	

GENERAL NOTES AND LEGENDS

PROJECT NO. 23-3037
DRAWING ISSUED DATE: 6/20/23
SHEET

C001

KLINGNER & ASSOCIATES, P. C.
Engineers • Architects • Surveyors
Galesburg, Illinois
49 North Prairie Street
300.342.4042
www.klingner.com
Quincy, IL Burlington, IA
Pella, IA Hamblin, MO Columbia, MO

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REVISION HISTORY

MARK	DESCRIPTION	DATE	APPR
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GENERAL CONDITIONS

A. Applicable Standards

All equipment, devices, apparatus, systems and installations shall be entirely suitable and safe for each intended application (during construction, adjusting, testing and use) and be in full compliance with applicable standards, rules, requirements, regulations, codes, statutes, ordinances, etc. of municipal, county, & state governments, owner's insurance company, local utilities, OSHA and labor regulations.

Owner/Contractor(s) shall be responsible for all construction activities and for compliance with applicable local, state and federal laws and regulations concerning information not specifically shown.

B. Permits, Fees, and Notices

The Building Contractor shall obtain and pay for Building Permit as may be required by local authorities. Each individual contractor shall obtain and pay for all other permits, licenses, franchises, and consents required by law or necessary to perform his portion of the work, and shall pay for all inspections required thereby, unless otherwise noted.

C. Cleaning Up

General Housekeeping and Use of Premises - The Contractor shall keep site of operations (building and site) free from the accumulation of waste materials and other debris at all times and see that all other contractors and subcontractors remove and dispose of their rubbish. If this cleanup is not carried out in a satisfactory manner, Owner reserves the right to contract separately for the removal of rubbish and to back charge the responsible Contractor or withhold portions of monthly payments until a satisfactory cleanup arrangement is made.

All contractors shall store apparatus, materials, supplies, and equipment in such orderly fashion and in designated storage areas at the site of the work as will not unduly interfere with the progress of the work of any other contractor.

Final Cleaning - Just prior to delivery of the site to Owner, the Contractor shall thoroughly clean the project area of all debris and excess construction materials and equipment.

D. General Guarantee

Contractor or his Sureties shall remedy any defects in the work and pay for all damages to other work resulting therefrom within a period of one year of the date of substantial completion. Neither the final certificate for payment nor the partial use by the Owner will relieve the Contractor or his Sureties of liability for faulty workmanship or materials. All guarantee periods specified shall begin with the date of substantial completion. This guarantee is not Owner's exclusive remedy but is in addition to any other rights or remedies of Owner.

SITE WORK;

A. General

The drawings indicate the best knowledge on the general location and nature of the underground sewers, water lines, gas lines, and power and telephone services in the area of construction.

The Site Contractor shall contact affected utilities directly to verify the information on the Drawings or to determine the correct locations of these or other utilities which may be present.

The Site Contractor shall be solely responsible for the protection, repair, and loss of use penalties for all utilities indicated on the Drawings or indicated to exist by the utility. Damages to utilities caused by the Contractor's failure to properly investigate the existence of utilities in the area shall be the sole responsibility of the Contractor.

The Contractor shall provide bonds and insurance coverage satisfactory to the Owner for all work to be completed. Copies of such coverage or bonding forms shall be provided to the Owner prior to start of work.

The General Contractor shall employ at his expense an experienced testing laboratory or an independent professional consultant to perform required tests, inspections, or approvals of work. Said laboratory or consultant shall be satisfactory to the Owner.

Reports of inspections, tests and approvals required herein and provided by the Contractor shall be submitted to the Architect/Engineer in three (3) copies.

The General Contractor shall be responsible for site staking and layout. Special care shall be taken to assure property line clearances and easements within the site.

Where utility cutting, capping, or plugging is required, acquire necessary permits and, perform such work, in accordance with requirements of the utility company or governmental agency having jurisdiction.

All Work shall be performed within project boundaries, designated easements and rights-of-way as permitted.

SITE PREPARATION

PART - 1 GENERAL

1.1 SUMMARY

- A. This Section includes the following:
Protecting existing plants and grass to remain; Removing and disposing of existing trees, shrubs, plants, and grasses; Clearing and grubbing; Stripping and stockpiling topsoil; Removing and disposing of above and below grade site structures and appurtenances; Removing and disposing of pavements and sidewalks; Disconnecting and capping or sealing site utilities; Temporary traffic control measures; Salvaging of specified materials for the Owner

1.3 PROJECT CONDITIONS

- A. Traffic: Minimize interference with adjoining roads, streets, walks, and other adjacent occupied or used facilities during site-clearing operations.
1. Do not close or obstruct streets, walks, or other adjacent occupied or used facilities without permission from Owner and authorities having jurisdiction.
2. Provide alternate routes around closed or obstructed traffic ways if required by authorities having jurisdiction.
B. Utility Locator Service: Notify utility locator service for area where Project is located before site clearing.
C. Do not commence site clearing operations until Erosion Control Measures and any required Storm Water Pollution Prevention Plans (SWPPP) provisions are in place.

PART - 2 PRODUCTS

2.1 SOIL MATERIALS

- A. Satisfactory Soil Materials: Requirements for satisfactory soil materials are specified in "Excavation and Fill". Obtain approved borrow soil materials off-site when satisfactory soil materials are not available on-site.

PART - 3 EXECUTION

3.1 PREPARATION

- A. Protect and maintain benchmarks and survey control points from disturbance during construction.
B. Locate and clearly flag trees and vegetation to remain or to be relocated.
C. Provide to the Owner a digital photograph of existing site conditions prior to start of work including pavements to remain and which will be used during construction.
D. Protect existing site improvements to remain from damage during construction.
1. Restore damaged improvements to their original condition, as acceptable to Owner.

3.2 TREE PROTECTION

- A. Erect and maintain temporary fencing around tree protection zones before starting site clearing. Remove fence when construction is complete.
B. Do not excavate within tree protection zones, unless otherwise indicated.
C. Repair or replace trees and vegetation indicated to remain that are damaged by construction operations, in a manner approved by Architect.

3.3 UTILITIES

- A. Locate, identify, disconnect, and seal or cap off utilities indicated to be removed.
1. Arrange with utility companies to shut off indicated utilities.
B. Existing Utilities: Do not interrupt utilities serving facilities occupied by Owner or others unless permitted under the following conditions and then only after arranging to provide temporary utility services according to requirements indicated:
1. Notify Engineer not less than two days in advance of proposed utility interruptions.
2. Do not proceed with utility interruptions without Owner's/Engineer's written permission.
C. Utilities by Others: Coordinate with others installing utilities on site or relocating and adjusting utilities offsite for the project. Schedule and arrange for necessary tie-ins and connections.

3.4 CLEARING AND GRUBBING

- A. Clear the site by removing and disposing of all obstructions such as fences, walls, foundations, buildings, accumulations of rubbish of whatever nature, shrubs, bushes, saplings, grass, weeds, stumps and other vegetation to a depth of at least 12" below proposed ground surface or proposed subgrade, whichever is lower. Removed materials shall be properly disposed offsite.
B. Fill depressions caused by clearing and grubbing operations with satisfactory soil material unless further excavation or earthwork is indicated.
C. Tree removal:
1. October 1 through March 31: No restrictions on tree cutting.
2. April 1 through September 30: No Tree Clearing can take place in this time period.
3. Cut off trees and stumps at the existing ground level. Remove stumps and roots as needed.
4. Remove trees and stumps within 2 feet of the proposed structures and underground piping to a depth of not less than 12 inches below the base elevation of proposed structures or underground piping.

- D. Protection of persons and property:
1. Barricade open depressions and holes occurring as part of this Work, and post warning lights on property adjacent to or with public access.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.
3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, undermining, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

3.5 TOPSOIL STRIPPING

- A. Remove sod and grass before stripping topsoil.
B. Strip and stockpile topsoil materials per Section 312300 "Excavation and Fill".

3.6 SITE IMPROVEMENTS

- A. Remove existing above and below grade structures, foundations, pavements and improvements as indicated and as necessary to facilitate new construction.
B. Pavements to be removed adjacent to pavement or structures to remain shall be saw cut to provide a uniform edge.
C. Below grade structures to be removed shall be removed to a minimum of three (3) feet below proposed grade unless in conflict with proposed improvements which may require full removal and disposal.

3.7 DISPOSAL

- A. Disposal: Remove surplus soil material, unsuitable topsoil, obstructions, demolished materials, and waste materials including trash and debris, and legally dispose of them off Owner's property.
B. Burning tree debris at the site will only be allowed when permits are received by the proper authorities.
C. Do not conduct any generation, transportation, or recycling of construction or demolition debris, clean or general or uncontaminated soil generated during construction, remodeling, repair, and demolition of utilities, structures, and roads that is not commingled with any waste, without the maintenance of documentation identifying the hauler, generator, place of origin of the debris or soil, the weight or volume of the debris or soil, and the location, owner, and operator of the facility where the debris or soil was transferred, disposed, recycled or treated. Maintain documentation for three years.

EXCAVATION AND FILL

1.1 SUMMARY

- A. Excavate, fill, compact, and grade the site to the elevations shown on the Drawings, as specified herein, and as needed to meet the requirements of the construction shown in the Contract Documents.

PART - 2 PRODUCTS

2.1 TOPSOIL

- A. Use on-site topsoil from sources within the project limits, unless compost-amended or off-site topsoil is specified.
1. On-site Topsoil: On-site topsoil material is material excavated from the top 6 inches of the site.

2.3 SOIL MATERIALS

- A. General embankment and fill materials:
1. Predominately granular or non-expansive soils, free from organic matter and deleterious substances, containing no rocks over 3" in greatest dimension and having a minimum Standard Proctor Density of not less than 100 lbs/cu ft.
2. Material is subject to the approval of the A/E, and may be removed from onsite excavations or imported from off-site borrow areas.
3. The upper 12" of fill or embankment shall not have rocks greater than 1" in dimension.
4. For soils to be placed below water, use clean granular material.
B. Structure embankment and fill materials:
1. In addition to the General embankment requirements, soils placed beneath and within 10 feet structures or pavements shall have the following the requirements:
a. Cohesive soils must meet all of the following:
1) Liquid limit of less than 45% and a plasticity index greater than 10 and less than or equal to 25%.
2) Density of 110 pcf or greater according to ASTM D 698 (Standard Proctor Density).
b. Granular soils must meet all of the following:
1) Density of 110 pcf or greater according to ASTM D 698 (Standard Proctor Density).
2) no more than 20% or less of fines passing the 200 sieve
3) Plasticity index of 3 or less
c. Drainage Layers:
1) Material consisting of clean crushed stone or gravel graded from 1" to no more than 5% passing the 200 sieve.

PART - 3 EXECUTION

3.1 SURFACE CONDITIONS

- A. Examine the areas and conditions under which work of this Section will be performed. Correct conditions detrimental to timely and proper completion of the Work. Do not proceed until unsatisfactory conditions are corrected.

3.2 FINISH ELEVATIONS AND LINES

- A. Finish grading shall be worked to contours or elevations indicated on the drawings. Rocks and other debris unearthed during finish grading operations shall be removed from immediate construction area and disposed of elsewhere on site as approved by Owner and Engineer/Architect.

3.3 PROCEDURES

A. Utilities:

1. Unless shown to be removed, protect active utility lines shown on the Drawings or otherwise made known to the Contractor prior to excavating. If damaged, repair or replace at no additional cost to the Owner.
3. If active lines are encountered, and are not shown on the Drawings or otherwise made known to the Contractor, promptly take necessary steps to assure that service is not interrupted.
4. If service is interrupted as a result of work under this Section, immediately restore service by repairing the damaged utility at no additional cost to the Owner.
5. Where existing underground utilities are in actual contact with the new work, so that such utilities cannot be replaced as originally found prior to excavation and relocation and where relocation and changes are required, then the work shall be replaced or relocated by "others" at no cost to the Contractor. The Contractor shall coordinate his work as to allow a reasonable time for such replacement or relocation and in no event shall extra compensation be allowed for such coordination or any reasonable delay occasioned there from. Should it be found necessary or desirable by the Owner for the Contractor to perform the work of replacement or relocation, the Engineer/Architect will issue in writing a field order defining the extent of the additional work and instructing the Contractor to proceed with such construction. Compensation for such work shall be determined as set forth in the General Conditions.
B. Protection of persons and property:
1. Furnish, install and maintain barricades, warning lights, and/or warning tape at open holes and depressions or other potential hazards occurring as part of this Work.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.

3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

C. Dewatering:

1. Remove all water, including rainwater, encountered during trench and substructure work to an approved location by pumps, drains, and other approved methods.
2. Keep excavations and site construction area free from water.

3.4 TOPSOIL STRIPPING

- A. Stripping and salvaging Topsoil:
1. Mow all weeds, grass, and growing crops or other herbaceous vegetation close to the ground and remove from the site. Shred sod by shallow plowing or blading or through disking. Thoroughly shred to allow the soil to be easily spread in a thin layer over areas to be covered. If allowed by the Engineer, herbicides may be applied, and vegetation may be incorporated into the topsoil.
2. Remove an adequate amount of topsoil from the upper 6 inches of existing on-site topsoil to allow finish grading with a finished grade of 4 inches of salvaged or amended topsoil. The topsoil may be moved directly to an area where it is to be used, or may be stockpiled for future use.

B. Preparation for Topsoil Placement:

1. Finish excavation and embankment work according to the specified grades and cross cross-sections; grade and slope all surfaces to drain away from buildings and prevent ponding. Conform to the grading plan within ± 2 inches.
2. Loosen surface to a minimum depth of 4 inches to reduce compaction.
C. Topsoil Spreading and Finish Grading:
1. Place the topsoil after all grading and trenching activities in the area have been completed.
2. Place topsoil at least 8 inches deep: smooth and finished grade according to the contract documents. If topsoil is being amended with compost, thoroughly blend compost with on onsite topsoil at the rate specified.
3. After finish grading the topsoil, remove clods, lumps, roots, litter, other undesirable material, or stones larger than 1 inch (1/2 inch for turfgrass).
4. Excess topsoil shall be removed offsite or incorporated into the embankment, if acceptable, in areas not requiring structural fill.

3.5 EXCAVATING

- A. Perform excavation within the project limits to the lines, grades, and elevations indicated and specified herein.
B. Excavated Materials:

1. Satisfactory materials shall be used for fill or embankments within the project limits.
2. Unsatisfactory materials shall be excavated to a depth below grade sufficient to provide a suitable subgrade support, and fill and compact with satisfactory materials.
C. Surplus materials: Dispose of unsatisfactory excavated materials, and surplus excavated material, offsite at disposal areas arranged and paid for by the Contractor.
D. Drainage: Provide temporary drainage facilities to prevent damage to public or private interests when necessary to interrupt natural drainage or flow of artificial drains.
E. Off-site Borrow: Obtain material required for fill or embankment in excess of that produced within the grading limits of the project from borrow areas selected and paid for by the Contractor and approved by the Owner or his/her representative. The Contractor shall obtain written agreements from the property owners for the removal of the materials.
F. Stability of Excavations: Perform excavations in accordance with OSHA excavating rules and regulations.
G. Cold weather protection: Protect excavation surfaces from freezing when an atmospheric temperature is less than 35 degrees F.

3.6 EMBANKMENT

- A. Fill excavations as promptly as progress of the Work permits, but not until: Acceptance of construction below finish grade.
B. Subgrade Preparation:

1. Remove vegetation, topsoil, obstructions, and deleterious materials from the ground surface prior to placement of embankment per Section 3.4 of this specification.
2. Disk excavated area to a depth of 8", unless sand or aggregate. Proof roll and prepare the surface per Section 3.8-D of this specification. Unsuitable material or material not achieving the specified stability, density and moisture requirements after three consecutive good drying days of moisture conditioning and compaction, consisting of at least two processings utilizing discs or tillers, shall be removed and replaced, or shall be further treated per instructions of the soils engineer. Additional work or materials required after the three day conditioning period to stabilize the material, when approved in writing by the Owner or his/her representative, shall be performed and paid for in accordance with the General Conditions.
C. Placing and compacting:

1. Place fill materials in layers not more than 8" in loose depth, unless otherwise approved by the A/E.
2. Before compacting, moisten or aerate each layer as necessary to provide the specified moisture content.
3. Compact each layer to required percentage of maximum density for the area.
4. Do not place backfill or fill material on surfaces that are muddy, frozen, or containing frost or ice.
5. Place backfill and fill materials evenly adjacent to structures, to required elevations.
6. Prevent wedging action of backfill against structures by carrying the material uniformly around the structures to approximately the same elevation in each lift.
7. The building embankment shall be constructed at minimum 5 feet beyond the proposed building line and pending approval of the compacted fill, shall be cut back at a 1:1 slope extending from the top of the proposed footing to 4 feet inside the building wall.
8. Placement of granular drainage material beneath the floor slab will be completed by the Building Contractor.

3.7 GRADING

A. General:

1. Uniformly grade the areas within project limits under this Section, including adjacent transition areas.
2. Finished surfaces within specified tolerance.
3. Compact with uniform levels or slopes between points where elevations are shown on the Drawings, or between such points and existing grades.
4. Where a change of slope is indicated on the Drawings, construct a rolled transition section having a minimum radius of approximately 8'-0", unless adjacent construction will not permit such a transition, or if such a transition defeats positive control of drainage.

B. Grading inside building lines:

1. Provide drainage away from structures during construction of the embankments to prevent ponding.
2. Finish surface within 0.05 foot of the proposed subbase elevation.
C. Grading outside building lines:
1. Provide drainage in areas adjacent to buildings away from the structures, and to prevent ponding.
2. Finish areas under walks and pavements to within 0.05 ft above or below the required subgrade elevation.

3.8 COMPACTING

- A. Control material compaction during construction to provide the minimum Standard Proctor Density (SPD) specified, within moisture requirements, for each area as determined according to (ASTM D 698).
B. Provide not less than the following minimum densities for the subgrade or lift of material placed:

1. Backfill or embankment under buildings, structures or within a 1:1 projected slope outside the finish structure grade @ 95% of Standard Proctor Density.
2. Backfill or embankment under pavements, walks, slabs or within a 1:1 projected slope outside the finish grade @ 98% density for cohesive soil and 98% density for cohesionless material based on Standard Proctor Density.
3. All other backfill or embankment areas @ 85% of Standard Proctor Density.
4. Fills or embankments under buildings, structures, pavements, walks, slabs, and the projected slopes:
a. Prepared existing surface @ 90% of Standard Proctor Density.
e. The lower 1/4 of embankments greater than 4 ft in height but not exceeding the lower 2 ft. @ 90% of Standard Proctor Density.
f. Remainder as specified above.

C. Moisture control:

1. Moisture content for compaction purposes within roadways shall be within the range of 3% below to 3% above optimum moisture as established by ASTM D 698.
2. Moisture content for compaction purposes outside of roadways shall be within the range of 3% below to 3% above optimum moisture as established by ASTM D 698.
3. Existing ground surface or embankment layer of material if necessary, shall be moisture-conditioned before compacting by:
a. For material below specified moisture parameters, uniformly apply water to surface of the material and incorporate with a disk or tiller.
b. For material above the specified moisture parameters, air dry with disks and tillers or replaced with acceptable onsite soils at the Contractors expense. If moisture reduction is unable to be achieved after multiple attempts, due to temperature or excessive weather conditions the A/E may approve another method.
4. Process material to provide uniform moisture and cld reduction throughout.
5. Unsuitable material removed due to high moisture may be spread and allowed to dry until suitable.

D. Proof roll:

1. Prior to placement of granular subbase material on building and pavement areas, the subgrade shall be "proof rolled" with a minimum 25 ton gross vehicle weight (GVW) truck to identify areas of soft or unstable subgrade. Permanent rutting in excess of 1" should be considered failure. Elastic (rebound) movement or rut ting in excess of 1" with substantial cracking or substantial lateral movement should be considered failure. Rutting and cracking greater than detailed above is considered "pronounced elasticity." Elastic, rebound, or rolling movement is always associated with excess water in the subgrade system. Failing areas detected by proofrolling should be immediately repaired and retested or removed and replaced with suitable material.

3.9 FIELD QUALITY CONTROL

- A. The Contractor shall provide testing services of a soils engineer and/or independent laboratory approved by the Owner.
B. Upon completion of each test and/or inspection, promptly distribute copies of test or inspection reports to the Owner and Engineer for approval. Do not install aggregate base until subbase approval is provided by the Owner.

C. Testing Requirements:

2. Standard Proctor Density/Moisture (ASTM D 698):
a. 1 per the Insitu fill material.
b. Field density/moisture tests ASTM D 2922 and ASTM D 3017 (nuclear) or ASTM D 1556 (sand cone) and ASTM D 2216 (moisture content):
a. Paved Areas: 1 per 5,000 sq ft per 8" lift.

3.10 MAINTENANCE

- A. Protection of newly graded areas:
4. Protect newly graded areas from traffic and erosion, and keep free from trash and weeds;
5. Repair and reestablish grades in settled, eroded, and rutted areas to the specified tolerances.
B. Where completed compacted areas are disturbed by subsequent construction operations or adverse weather, scarify the surface, reshape, and compact to the required density prior to further construction.

TRENCHING AND BACKFILLING

PART - 1 GENERAL

1.1 SUMMARY

- A. Trench, backfill, compact, as specified herein, and as needed for installation of underground utilities associated with the work.

PART - 2 PRODUCTS

2.1 SOIL MATERIALS

- A. Standard Trench Excavation: All materials encountered during trench excavation, except rock and over-excavation.
1. Suitable Backfill Material: Class II, Class III, Class IVA, or Class IVB as defined by ASTM D2321.
2. Unsuitable Backfill Material: Includes, but is not limited to, the following materials:
Soils not classified as suitable backfill material; Individual stones or concrete chunks larger than 6 inches and averaging more than one per each cubic foot of soil; Frozen materials; Stumps, logs, branches, and brush; Trash, metal, or construction waste; Soil in clumps or clods larger than 6 inches, and without sufficient fine materials to fill voids during placement; Environmentally contaminated soils; Materials removed as rock excavation or over-excavation.
3. Rock Excavation: Boulders or sedimentary deposits that cannot be removed in trenches without continuous use of pneumatic tools or blasting.
4. Over-excavation: Excavation of unsuitable or unstable material in trenches below the pipe zone

B. Bedding Materials:

1. Aggregate materials in accordance with Class II Material: Manufactured and non-manufactured open-graded (clean) or dense-graded (clean) processed aggregate or coarse-grained natural soils (clean) with little or no fines.

C. Trench backfill materials:

1. General: Soil materials removed from excavations or imported from off-site borrow areas free from organic matter and deleterious substances, and containing no rocks, stone or broken concrete over 4" in greatest dimension. No rocks larger than 1" diameter shall be permitted in the upper 12" of fill.
2. Non-expansive Soils: Soil or granular materials free from organic matter and deleterious substances having a Standard Proctor Density greater than 100 pcf and a plastic limit less than 22 percent.
3. Structural Fill: Cohesionless granular materials free from organic material and other foreign matter, complying with the requirements of Class II Material.
4. Clean Granular Materials: Class II Material: Manufactured and non-manufactured open-graded (clean) or dense-graded (clean) processed aggregate, or coarse-grained natural soils (clean) with little or no fines.

2.2 TOPSOIL

- A. Provide topsoil consisting of friable, fertile soil of a loamy character. It shall be relatively free from large roots, sticks, weeds, brush, or stones larger than 1 inch in diameter, or other litter and waste products. At least 90 percent must pass the No. 10 sieve and the pH must be between 5.0 and 8.0.
B. Obtain topsoil from sources within the project limits, or provide imported topsoil obtained from sources outside the project limits, or from both sources

PART - 3 EXECUTION

3.1 FINISH ELEVATIONS AND LINES

- A. Finish grading shall be worked to contours or elevations indicated on the drawings. Rocks and other debris unearthed during finish grading operations shall be removed from immediate construction area and disposed of elsewhere on site as approved by Owner and Engineer/Architect.

3.3 PROCEDURES

A. Utilities:

1. No attempt is made to indicate or show accurate location of all underground utilities in the line of, or crossing the proposed work. In general, wherever record information was available of locations and wherever field location was possible during surveys, the approximate position of utilities is shown on the Drawings. These are primarily for the purpose of indicating the approximate position of the underground lines with respect to the proposed sewer lines.
2. The determination of the exact location of all existing facilities, and all other pipes, services and structures, and their proper protection, support and maintenance during all construction operations, is the expressed responsibility of the Contractor in the performance of his contract. Contractors are advised to secure any additional information, relative to the underground lines and public officials, with consulting with proper private lines, and under whose jurisdiction the maintenance and operation of the utility lines lie, and/or by field investigations at his own expense.
3. Wherever underground utilities are disturbed or damaged as a result of the construction work proposed herein and such utilities can be replaced at their original locations and grades with all costs in connection with such replacement work to be borne by the Contractor and no separate or extra payment will be made therefor.
4. Where existing underground utilities are in actual contact with the new work, so that such utilities cannot be replaced as originally found prior to excavation, and where relocation and changes are required, then the work shall be replaced or relocated by "others" at no cost to the Contractor. The Contractor shall so coordinate his work as to allow a reasonable time for such replacement or relocation and in no event shall extra compensation be allowed for such coordination or any reasonable delay occasioned there from. Should it be found necessary or desirable by the Owner for the Contractor to perform the work of replacement or relocation, the Engineer/Architect will issue in writing a field order defining the extent of the additional work and instructing the Contractor to proceed with such construction. Compensation for such work shall be determined as set forth in the General Conditions.
B. Protection of persons and property:
1. Furnish, install and maintain barricades, warning lights, and/or warning tape at open holes and depressions or other potential hazards occurring as part of this Work.
2. Operate warning lights during hours from dusk to dawn each day and as otherwise required.
3. Protect structures, utilities, sidewalks, pavements, and other facilities from damage caused by settlement, lateral movement, washout, and other hazards created by operations under this Section.
4. Provide traffic control items in accordance with the Manual of Uniform Traffic Control Devices (MUTCD), and the requirements of the governmental agency having jurisdiction, when work is being complete on or adjacent to public streets and/or Right-of-ways.

C. Dewatering:

1. Remove all water, including rain water, encountered during trench and substructure work to an approved location by pumps, drains, and other approved methods.
2. Keep excavations and site construction area free from water.
3. The included geotechnical report identified ground water elevation observations at the time of borings.

3.4 EXCAVATING

- A. Perform excavating within the limits of the Work to the lines, grades, and elevations indicated and specified herein.
B. Surplus materials:
1. Dispose of unsatisfactory excavated materials, and surplus excavated material.

3.5 PIPE BEDDING

- A. Place bedding material in the bottom of the trench in lifts no greater than 6 inches thick. Consolidate and moderately compact bedding material.
B. Shape bedding material to evenly support pipe at the proper line and grade, with full contact under the bottom of the pipe. Excavate for pipe bells.
C. Install pipe and system components.
D. Place, consolidate, and moderately compact additional bedding material adjacent to the pipe to a depth equal to 1/6 the outside diameter of the pipe.

3.6 HAUNCH SUPPORT

- A. Granular Material:
1. Place aggregate material in lifts no greater than 6 inches thick.
2. Consolidate and moderately compact by slicing with a shovel or using other approved techniques.
B. Suitable Backfill Material:
1. Place in lifts no greater than 6 inches thick.
2. For suitable backfill materials, compact to at least 98% of Standard Proctor Density. Obtain required compaction within a soil moisture range of optimum moisture of 3% below to 3% above optimum moisture content.

3.7 FILLING AND BACKFILLING

- A. Backfill excavations as promptly as progress of the Work permits, but not until:
1. Acceptance of construction below finish grade.
2. Shoring and bracing are removed, and voids have been backfilled with satisfactory materials.
3. Trash and debris have been removed.
B. Placing and compacting:
1. Place backfill materials in layers not more than 8" in loose depth.
2. Before compacting, moisten or aerate each layer as necessary to provide the optimum moisture content.
3. Compact each layer to required percentage of maximum density for the area.
4. Do not place backfill or fill material on surfaces that are muddy, frozen, or containing frost or ice.
5. Hydraulic compaction (flooding with water) is not allowed unless authorized by the Engineer.
6. Place backfill and fill materials evenly adjacent to structures, to required elevations.
7. Take care to prevent wedging action of backfill against structures by carrying the material uniformly around the structures to approximately the same elevation in each lift.

3.8 COMPACTING

- A. Control soil compaction during construction to provide the minimum percentage of density specified for each area as determined according to Standard Proctor Density (ASTM D 698).
B. Provide not less than the following maximum density of soil material compacted at optimum moisture content for the actual density of each layer of soil material in place.

1. Backfill under buildings or structures @ 95% of maximum dry density (compact to at least 80% relative density for clean aggregates).
2. Backfill under pavements and walks @ 98% of maximum dry density (compact to at least 80% relative density for clean aggregates).
3. All other backfill @ 90% of maximum dry density (compact to at least 65% relative density for clean aggregates).

3.9 FIELD QUALITY CONTROL

- A. Trench compaction testing is the Contractor's responsibility and they shall provide testing of trench backfill material using the services of an independent testing laboratory approved by the Engineer.

B. Soil Testing:

1. Cohesive Soils:
a. Determine moisture-density relationships by ASTM D 698 (Standard Proctor). Perform at least one test for each type of cohesive soil used.
b. Determine in-place density and moisture content. Use ASTM D 1556 (sand-cone method) and ASTM D 2216 (laboratory moisture content), or use ASTM D 6938 (nuclear methods for density and moisture content).
2. Cohesionless Soils:
a. Determine maximum and minimum index density and calculate relative density using ASTM D 4253 and ASTM D 4254.
b. For clean aggregate granular bedding material and backfill, determine gradation according to ASTM C 136.

Packet Pg. 470



LEGEND

CONCRETE REMOVAL

ASPHALT REMOVAL

LANDSCAPE REMOVAL

N

4

020'40'

SCALE: 1" = 20'

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MARK	DESCRIPTION	DATE	APPR
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CANOPY CHASE ADDITION

GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"
Full sized plans have been prepared using standard scales.
Reduced size plans may not conform to standard scales.

DESIGNED	DRAWN
ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23

SHEET TITLE

SITE DEMOLITION PLAN

PROJECT NO.
23-3037

DRAWING ISSUED DATE:
6/20/23

SHEET

CD101



LEGEND

- FOG SEAL (SEE NOTES)
- CONCRETE PAVEMENT (SEE DETAIL 1/C501)
- ASPHALT PAVEMENT (SEE DETAIL 2/C501)
- CONCRETE PAVEMENT (SEE DETAIL 3/C501)
- CONCRETE CURBING (SEE DETAIL 4/C501)

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ZAC	ZAC
FIELD	FIELD BOOK
CHECKED	CHECK DATE
MCL	6/20/23

SHEET TITLE

SITE PLAN

PROJECT NO.
23-3037
DRAWING ISSUED DATE:
6/20/23
SHEET

C101

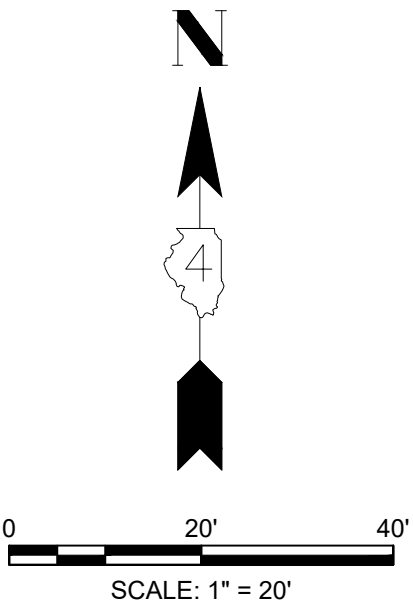
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4 CONCRETE CURBING DETAIL
N.T.S.



C501



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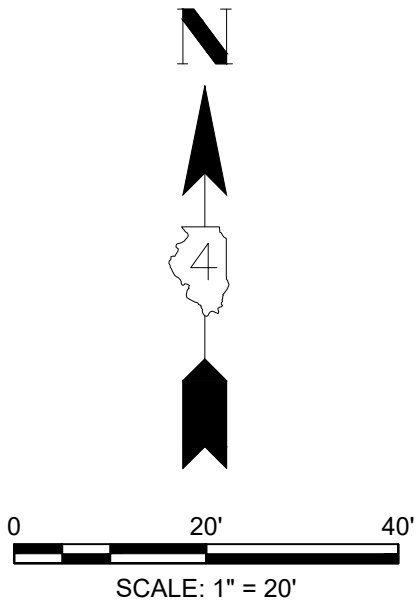
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CANOPY CHASE ADDITION

GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"	
Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.	
DESIGNED ZAC	DRAWN ZAC
FIELD	FIELD BOOK
CHECKED MCL	CHECK DATE 6/16/23
SHEET TITLE VEHICLE USING NORTH LANE IN CANOPY TURNING SOUTH ON TO COURT ST	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/12/2023	
SHEET C000	

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CANOPY CHASE ADDITION

GALE CREDIT UNION
2990 COURT ST
PEKIN, IL 61554

Non-Reduced Sheet Size: 22" x 34"	
Full sized plans have been prepared using standard scales. Reduced size plans may not conform to standard scales.	
DESIGNED ZAC	DRAWN ZAC
FIELD	FIELD BOOK
CHECKED MCL	CHECK DATE 8/15/23
SHEET TITLE VEHICLE USING SOUTH LANE IN CANOPY TURNING NORTH ON TO COURT ST	
PROJECT NO. 23-3037	
DRAWING ISSUED DATE: 6/12/2023	
SHEET C000	

KLINGNER & ASSOCIATES, P. C.
Engineers • Architects • Surveyors
Galesburg, Illinois
49 North Prairie Street
309.342.4042
www.klingner.com
Quincy, IL Burlington, IA
Pella, IA Hamblin, MO Columbia, MO



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4085-23/24 Variance Request at 2990 Court St. (Case V 2023-11)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A variance request submitted by Gale Credit Union to reduce the minimum required property line setback of 10ft to a zero-property line setback on the northwest property line at 2990 Court St. Said property is zoned B-3 General Business and with a legal description, SEC 12 T24N R5W SUNSET HILLS EXT 10 LOT G OF LOT 1 NE 1/4, with the following PIN: 10-10-12-216-016, in Tazewell County, Illinois.

SUMMARY

The Property is Zoned B-3 General Business. City code section 4-3-7-1 requires that a property line setback of 10 feet be maintained on all sides of the property in the B-3 district. Gale Credit Union wishes to construct a drive-through bank teller. Due to the site constraints their design professionals have recommended that the drive-through teller be constructed at the edge of their parking lot. This drive-through teller will have a roof structure that will extend over the parking lot and will connect to the main building.

- This variance will reduce the minimum required setback of 10 feet to zero feet on the northwest property line to allow for the drive-through construction.

The Zoning Board of Appeals has recommended Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Request will be approved as recommended by the Zoning Board of Appeals

IMPACT IF DENIED: Request will not be approved as recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4085-23/24 Variance Request at 2990 Court St. (Case V 2023-11)

WHEREAS, Gale Credit Union (“Petitioner”) is the owner of the property located at 2990 Court Street, Pekin, Illinois (the “Property”); and

WHEREAS, Petitioner has applied to the City for a variance to the provisions of section 4-3-7-1 of the City Zoning Code to waive the requirement that a 10 foot setback be maintained on all sides of the Property, in order to construct a drive-thru bank teller at the edge of the Property; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested variance; and

WHEREAS, the City Council of the City of Pekin finds that the Petition meets the standards for variance set forth in section 4-3-2-1-2 of the City Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Pekin, Tazewell County, Illinois:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The variance requested by Petitioner to waive the setback requirement of section 4-3-7-1 of the Pekin City Code to allow for the construction of a drive-thru bank teller, as set forth in the attached Exhibit A, is approved.

Section 3. The variance shall be in effect as of the effective date of this Ordinance.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

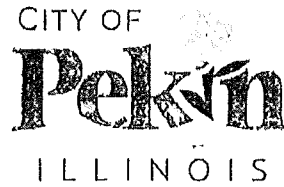
Board of Appeals Application for Consideration

Type of Request (check one): ☐ A. Special Use (\$85) ☐ B. Residential Variance (\$85) ☒ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: 2990 Court St
	Current Zoning (if known): B-3
	Proposed Zoning (if rezoning request): _____
	Current Use: Realtor
	Proposed Use (if different): Bank

Property Owner Name:	Gale Credit Union
Mailing Address:	631 N Henderson St, Galesburg, IL 61401
Phone:	309-343-1777
Alternative Phone:	
E-Mail Address:	gcu@galecu.net

Applicant Name (if different):	Received 6/20/23
Mailing Address:	23 PEK. 200014
Phone:	CH# 105276
Alternative Phone:	
E-Mail Address:	

Attachment: Case V 2023-11 (3600 : Ordinance No. 4085-23/24 Variance Request at 2990 Court St. (Case V 2023-11))



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

The location of the canopy structure will be close to the edge of the lot, however there is not a better spot for it in the lot as otherwise it would be too close to the existing building.

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Owner Signature

Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Applicant Signature

Date

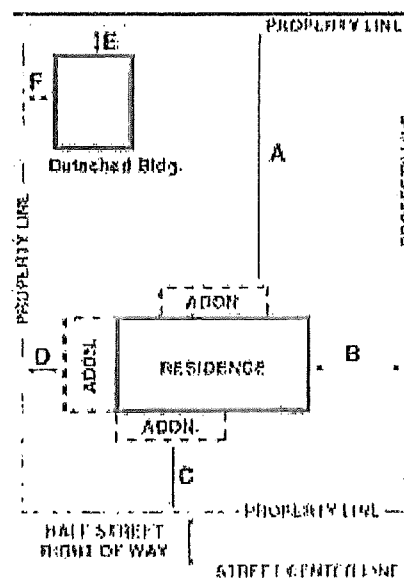
Attachment: Case V 2023-11 (3600 : Ordinance No. 4085-23/24 Variance Request at 2990 Court St. (Case V 2023-11))

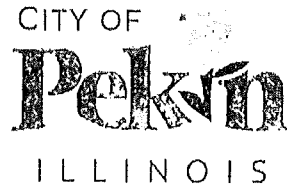


Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 -- (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
 1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).





Planning and Zoning Department
 111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

II. Payment: Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".

III. Variance: If requesting a variance, you must complete and attach this page to your application:

1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

Unique shape of lot.

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

No

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

No

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

Yes

5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

Yes



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4086-23/24 Variance Request at 1405 Henry St. (Case V 2023-10)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A variance request submitted by Robert Morris to reduce the minimum required distance of 10ft that is required between the main building and the detached accessory building to 2ft at 1405 Henry St. Said property is zoned R-4 One Family Residential and with a legal description, SEC 2 T24N R5W STUCKEYS ASSESSMENT PLAT LOT 22 (50' X 60') SE 1/4, with the following PIN: 04-10-02-431-018, in Tazewell County, Illinois.

SUMMARY

The Property is Zoned R-4 One Family Residential. The existing detached garage was severely damaged by a tree that had fallen on it during a recent storm. The damage was severe and requires that the garage be demolished and rebuilt. The existing detached garage location is roughly 2 feet from the main building. The city code section 4-3-8-3-4 requires that all detached accessory buildings be a minimum of 10 feet from the main building. This variance would allow the property owner to rebuild this garage in its current location.

- Reduce the minimum required distance between a detached accessory building and the main building from 10 feet to 2 feet.

The Zoning Board of Appeals has recommended Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Request will be approved as recommended by the Zoning Board of Appeals

IMPACT IF DENIED: Request will not be approved as recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4086-23/24 Variance Request at 1405 Henry St. (Case V 2023-10)

WHEREAS, Robert Morris (“Petitioner”) is the owner of the property located at 1405 Henry Street, Pekin, Illinois (the “Property”); and

WHEREAS, Petitioner has applied to the City for a variance to the provisions of section 4-3-8-3-4 of the City Zoning Code to waive the requirement that an accessory structure be a minimum of 10 feet from the principal structure, to allow for the reconstruction of a damaged garage in its current location; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested variance; and

WHEREAS, the City Council of the City of Pekin finds that the Petition meets the standards for variance set forth in section 4-3-2-1-2 of the City Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Pekin, Tazewell County, Illinois:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The variance requested by Petitioner to waive the requirement of section 4-3-8-3-4 of the Pekin City Code in order to allow the reconstruction of a damaged garage in its present location, as set forth in the attached Exhibit A, is approved.

Section 3. The variance shall be in effect as of the effective date of this Ordinance.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Board of Appeals Application for Consideration

<u>Type of Request (check one):</u> ☐ A. Special Use (\$85) ☒ B. Residential Variance (\$85) ☐ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: <u>1405 HENRY</u>
	Current Zoning (if known): <u>R-4</u>
	Proposed Zoning (if rezoning request): _____
	Current Use: <u>SINGLE FAMILY HOME / GARAGE</u>
	Proposed Use (if different): _____

Property Owner Name:	
Mailing Address:	<u>ROBERT MORRIS</u>
Phone:	<u>6616 NORTH KRAMM</u>
Alternative Phone:	<u>BUMFIELD, IL 61517</u>
E-Mail Address:	<u>309.360.6921 / MORRISHEATING@GMAIL.COM</u>

Applicant Name (if different):	<u>BOB STARR</u> <u>23 PEK. ZOO C12</u>
Mailing Address:	<u>pd. w/ clerk</u> <u>2046</u>
Phone:	<u>309.241.7827 (cell)</u>
Alternative Phone:	
E-Mail Address:	<u>BOBSTARR777@GMAIL.COM</u>



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

Storm dropped a tree on a 12x24
Storage building. This is not attached and
needs to be rebuilt on existing slab. The
property is small and there is not enough
room to relocate the building.

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Owner Signature

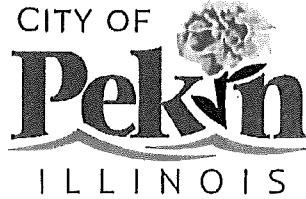
Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Bol S
Applicant Signature

6/20/23
Date



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

- II. Payment:** Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".
- III. Variance:** If requesting a variance, you must complete and attach this page to your application:
1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

existing slab for garage, and not enough room to
relocate the storage. (12' garage used as storage)

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

Act of God. Storm dropped a tree on the
storage building.

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

The building has existed for years and
will NOT negatively impact other property

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

garage to match the single family home

5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

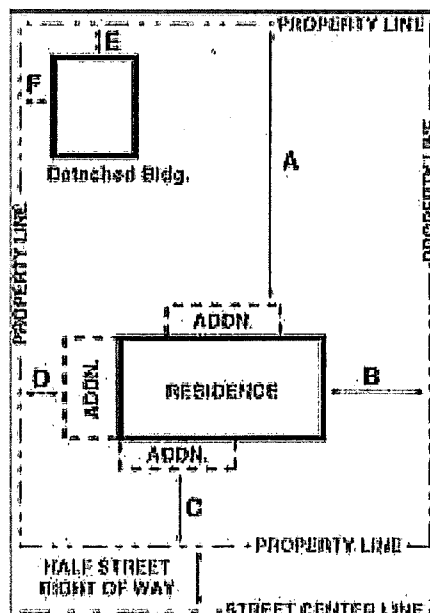
Yes. Bringing the building back to intended use.



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).



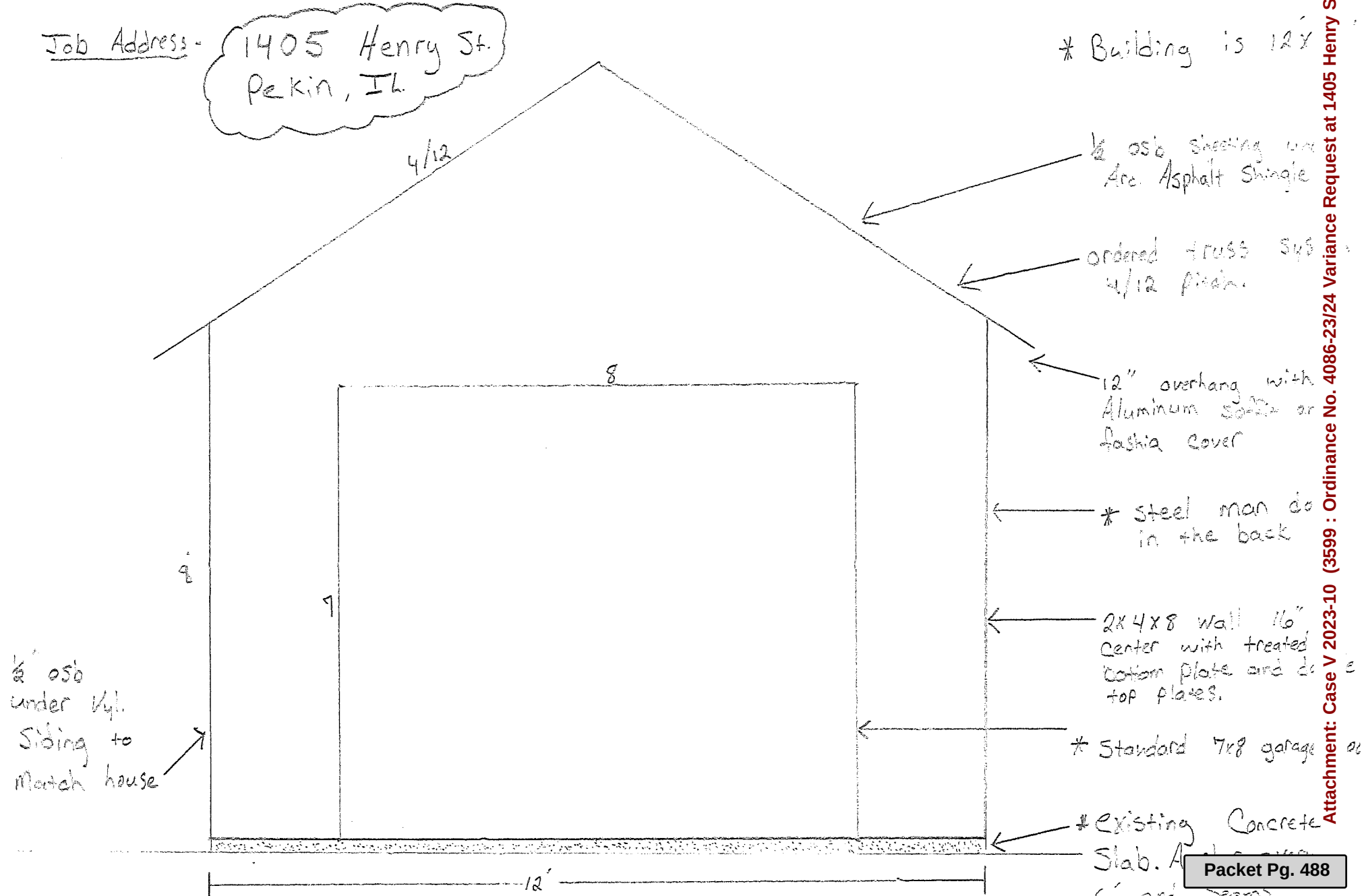
Owner - Robert Morris

Contractor - Bob Starr
(309) 241-7827
Personal Cell

Job Address - 1405 Henry St.
Pekin, IL

Basic 12'x24' half garage
for Storage.

7.9.a



7.9.a



I-155  IL 29  US 24



Seal of Tazewell County, Illinois, established 1827. The seal features a central illustration of a building, surrounded by the text "TAZEVELL COUNTY" and "ILLINOIS", with the year "1827" at the bottom.

Packet Pg. 489



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4087-23/24 Variance Request at 229 Koch St. (Case V 2023-08)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A variance request submitted by Heather & Ryan Thomas to reduce the side and rear yard setbacks at 229 Koch St. Said property is zoned RM-2 Multiple Family Residential and with a legal description, SEC 3 T24N R5W ROSEDALE ADDN LOT 280 SW 1/4, with the following PIN: 04-10-03-322-013, in Tazewell County, Illinois.

The applicant wishes to build a 24 ft x 24 ft garage in their rear yard, and they would not have sufficient room to build a garage based off the current side yard and rear yard setbacks. Property is zoned RM-2 which requires 15ft side yard setbacks and 30ft rear yard setback.

- Reduce west side yard setback to 3 feet which is 12 feet closer than the required minimum of 15 Feet listed for RM-2 Multi Family Residential in City Code section 4-3-7-1
- Reduce rear yard setback to 3 feet which is 27 feet closer than the required minimum of 30 Feet listed for RM-2 Multi Family Residential in City Code section 4-3-7-1
- Staff recommends Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Request will be approved as recommended by the Zoning Board of Appeals

IMPACT IF DENIED: Request will not be approved as recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4087-23/24 Variance Request at 229 Koch Street (Case V 2023-08)

WHEREAS, Heather and Ryan Thomas (“Petitioners”) are the owners of the property located at 229 Koch Street, Pekin, Illinois (the “Property”); and

WHEREAS, Petitioners have applied to the City for a variance to the provisions of section 4-3-7-1 of the City Zoning Code to reduce the required setbacks for the side and rear yard of the Property to allow for the construction of a garage; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested variance; and

WHEREAS, the City Council of the City of Pekin finds that the Petition meets the standards for variance set forth in section 4-3-2-1-2 of the City Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Pekin, Tazewell County, Illinois:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The variance requested by Petitioner to waive the side and rear setback requirements of section 4-3-7-1 of the Pekin City Code in accordance with Exhibit A attached hereto is approved.

Section 3. The variance shall be in effect as of the effective date of this Ordinance.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

COPY



23PEK. 200010

Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Board of Appeals Application for Consideration

paid w/ card
5/24/23
[Signature]

Type of Request (check one): ☐ A. Special Use (\$85) ☒ B. Residential Variance (\$85) ☐ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: <u>04.10.03.322.013</u>
	Current Zoning (if known): <u>RM-2</u>
	Proposed Zoning (if rezoning request): _____
	Current Use: _____
	Proposed Use (if different): _____

Property Owner Name:	<u>Heather Ryan Thomas</u>
Mailing Address:	<u>229 Koch St.</u>
Phone:	<u>309 642 4313 (Ryan)</u>
Alternative Phone:	
E-Mail Address:	

Applicant Name (if different):	<u>paid with card in office</u>
Mailing Address:	
Phone:	
Alternative Phone:	
E-Mail Address:	<u>CaptinChris36@gmail.com</u>



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

Variance for Garage (setbacks) on lot

SCOPE OF WORK: 24 x 30 x 10 garage - new stick Build

Remove existing shed / and carport

24 x 24 - modified - By Homeowner

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Ryan Thomas

Owner Signature

Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Chris Thomas

Applicant Signature

5-22-23

Date

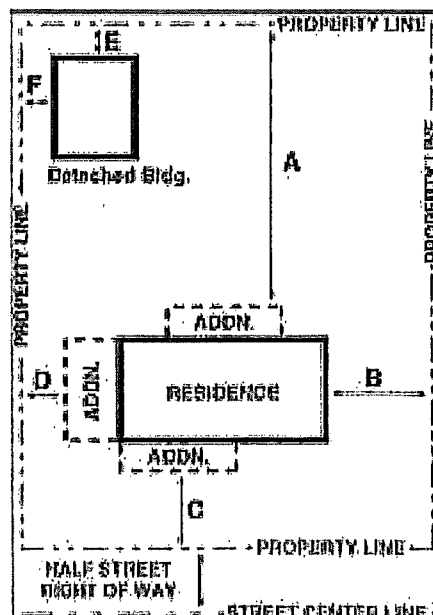
Attachment: Case V 2023-08 (3573 : Ordinance No. 4087-23/24 Variance Request at 229 Koch St. (Case V 2023-08))

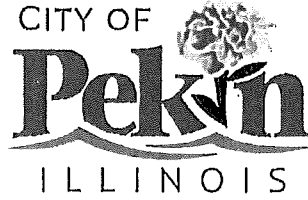


Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).





Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

II. Payment: Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".

III. Variance: If requesting a variance, you must complete and attach this page to your application:

1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

Set backs for new Garage

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

yes

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

No

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

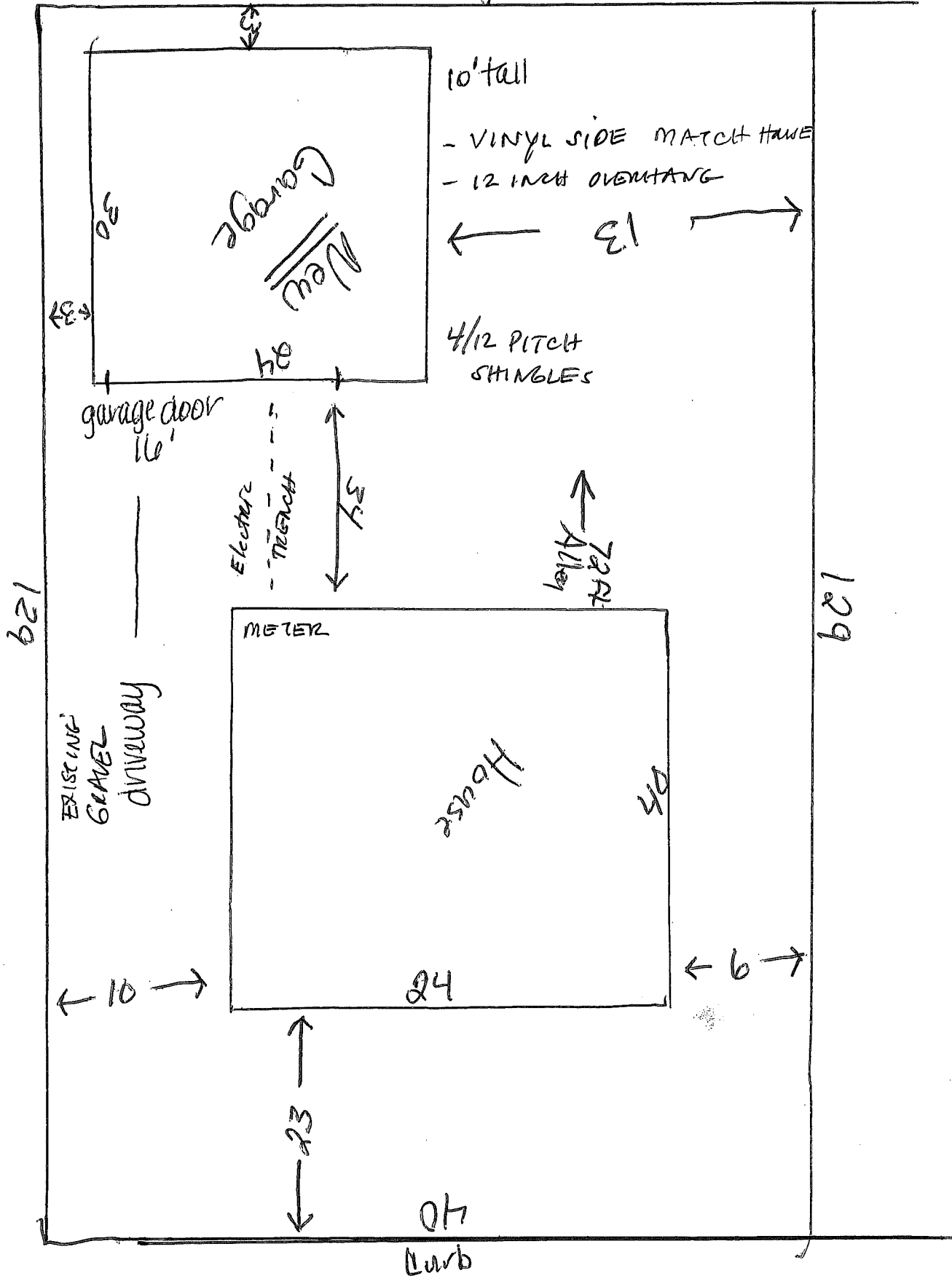
Correct

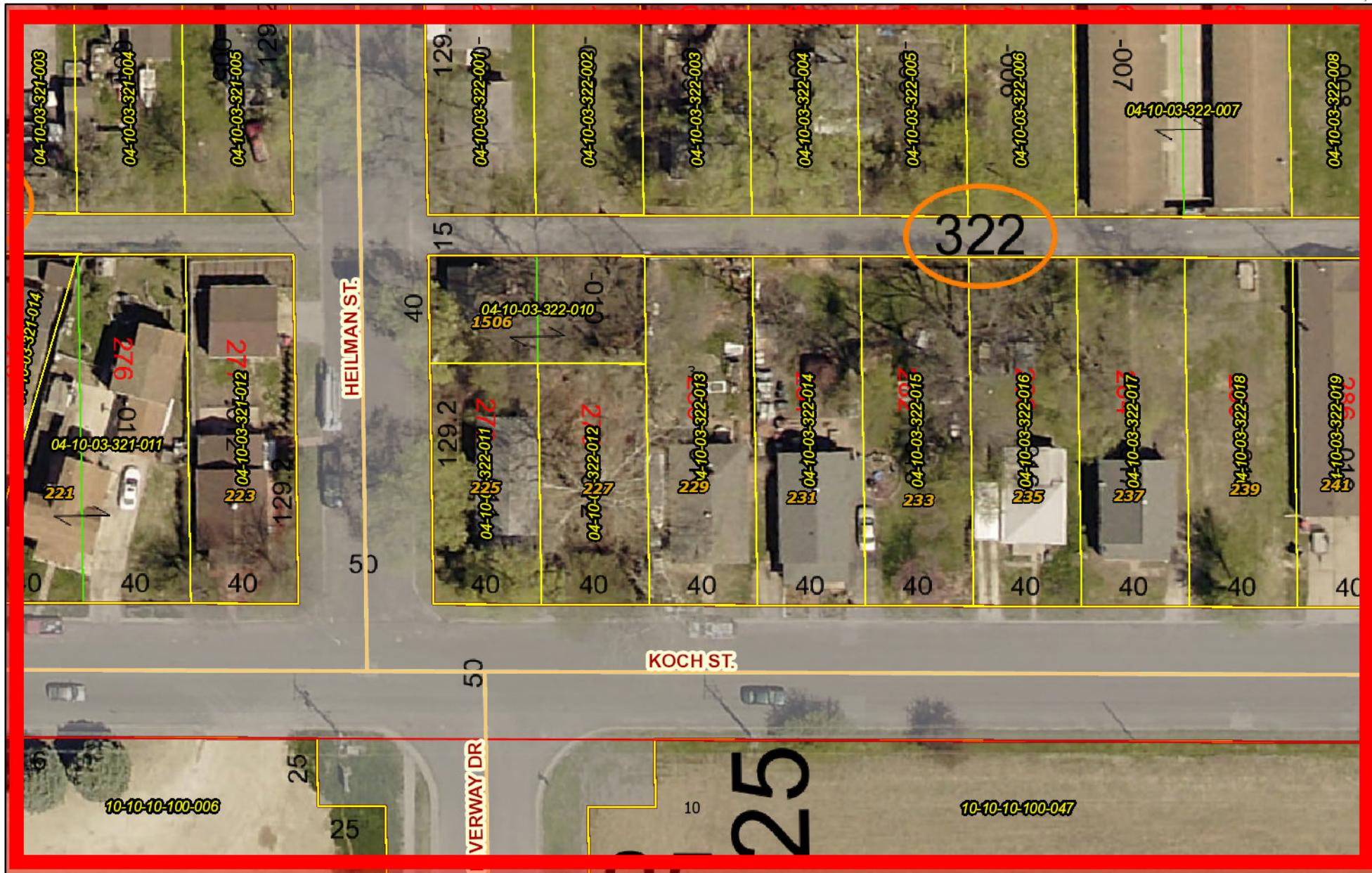
5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

No

Ryan Thomas
229 Koch St.

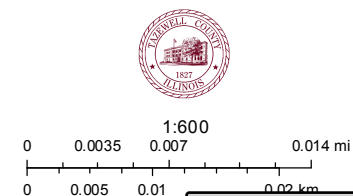
Alley





- | | | | |
|--------------|-------|--------|---------|
| Site Address | I-474 | IL 98 | Streets |
| TaxParcels | I-74 | US 150 | |
| | I-155 | IL 29 | US 24 |

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REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4088-23/24 Variance Request at 1903 Alameda Dr. (Case V 2023-07)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A variance request submitted by Andreia R. Foster for the property located at 1903 Alameda Ct to allow for an inground pool to be built in the side yard. Said property is zoned R-1 One Family Residential and with a legal description, SEC 11 T24N R5W SAUSALITO BAY EST LOTS 18-A & 19-A NE 1/4 .39 AC, with the following PIN: 10-10-11-213-028, in Tazewell County, Illinois.

The applicant wishes to install an inground swimming pool in the side yard. The rear yard abuts the lake shore and would make it very difficult if not impossible to install an inground pool in the rear yard. City Code section 4-3-5-2-2(3) states that all private swimming pools located within R-1 through R-4 Zoning districts shall be permitted as an accessory use within the rear yard only.

- Variance would allow for the installation of the inground swimming pool in the side yard.
- The swimming pool would be required to meet all other applicable Building and Zoning codes.
- A 4ft tall fence would be required around the pool or the yard.

The Zoning Board of Appeals has recommended approval

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Variance Request will be approved as recommended by the Zoning Board of Appeals

IMPACT IF DENIED: Variance Request will not be approved as recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4088-23/24 Variance Request at 1903 Alameda Drive (Case V 2023-07)

WHEREAS, Andreia R. Foster (“Petitioner”) is the owner of the property located at 1903 Alameda Ct., Pekin, Illinois (the “Property”); and

WHEREAS, Petitioner has applied to the City for a variance to the provisions of section 4-3-5-2-2(3) of the City Zoning Code to waive the requirement that all private swimming pools be located withing the rear yard only; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested variance; and

WHEREAS, the City Council of the City of Pekin finds that the Petition meets the standards for variance set forth in section 4-3-2-1-2 of the City Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Pekin, Tazewell County, Illinois:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The variance requested by Petitioner to waive the requirement of section 4-3-5-2-2(3) of the Pekin City Code and allow the construction of a swimming pool in the side yard of the Property, as set forth in Exhibit A attached hereto, is approved.

Section 3. The variance shall be in effect as of the effective date of this Ordinance.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Board of Appeals Application for Consideration

Type of Request (check one): ☐ A. Special Use (\$85) ☒ B. Residential Variance (\$85) ☐ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: <u>1903 Alameda Ct</u>
	Current Zoning (if known): <u>residential</u>
	Proposed Zoning (if rezoning request): _____
	Current Use: <u>residential</u>
	Proposed Use (if different): _____

Property Owner Name:	Andrea R Foster
Mailing Address:	1903 Alameda Ct, Pekin, IL 61554
Phone:	309 369 9494
Alternative Phone:	309 635 7195
E-Mail Address:	andrea.foster61@gmail.com

Applicant Name (if different):	PREVIEW ZONING R-1
Mailing Address:	permit # 23PEK 200009
Phone:	pd with check # 1026
Alternative Phone:	received 5/11/23 [signature]
E-Mail Address:	



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

- II. Payment:** Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".
- III. Variance:** If requesting a variance, you must complete and attach this page to your application:

1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

Both the low topography and the unique shape of the lot would make it difficult or impossible ^{at right}

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

yes, shape and topography of the lot

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

no

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

yes

5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

yes, no negative impact



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

Install an inground pool in my side yard.
Back yard is small and the topography is low in relationship to the
existing water level/table.

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Audrea Foster

Owner Signature

5/11/2023

Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Applicant Signature

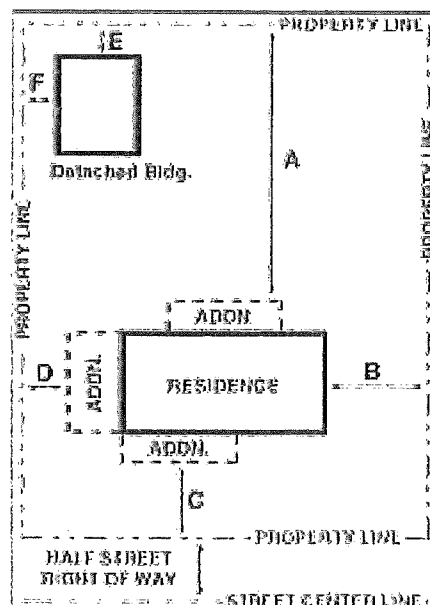
Date

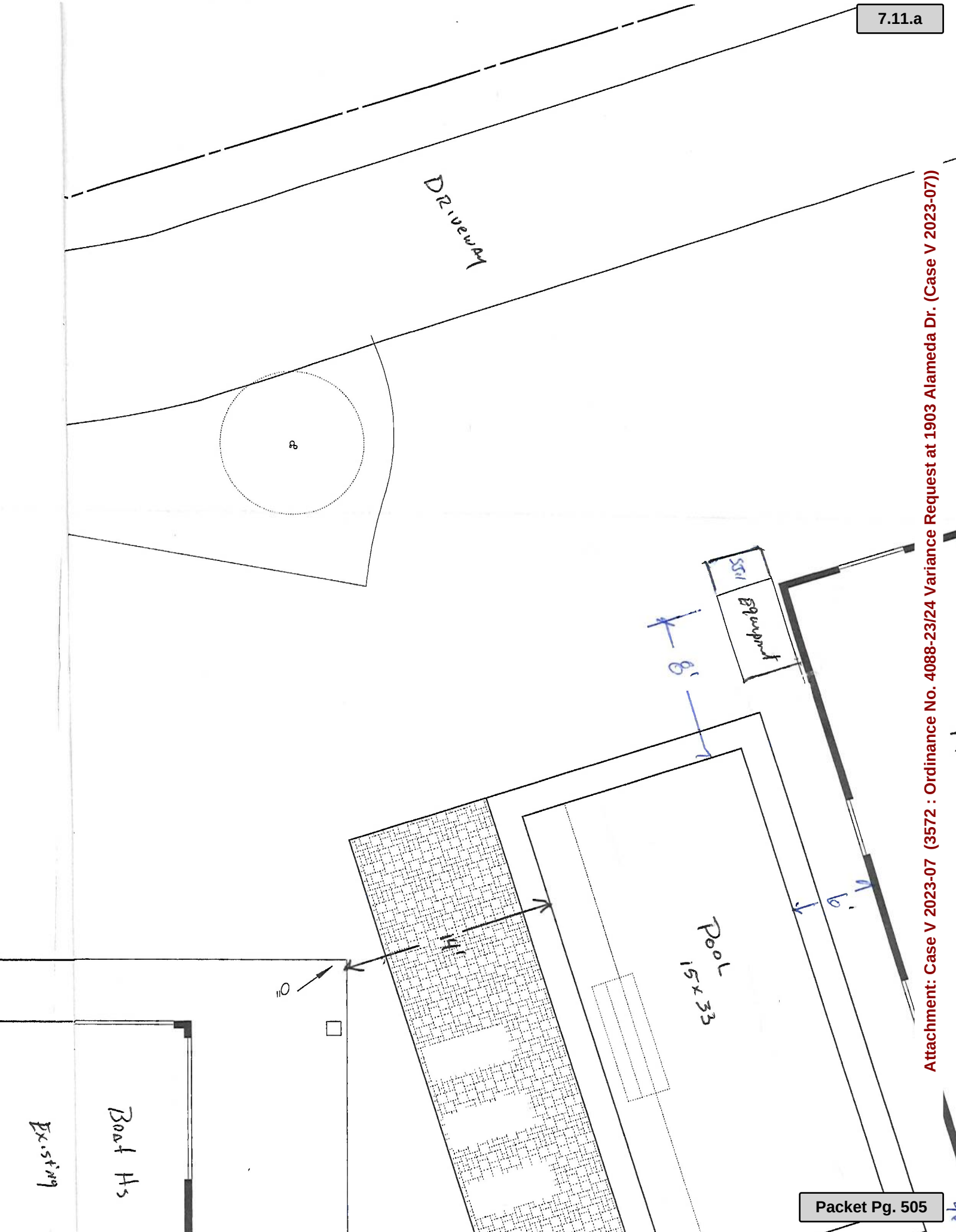


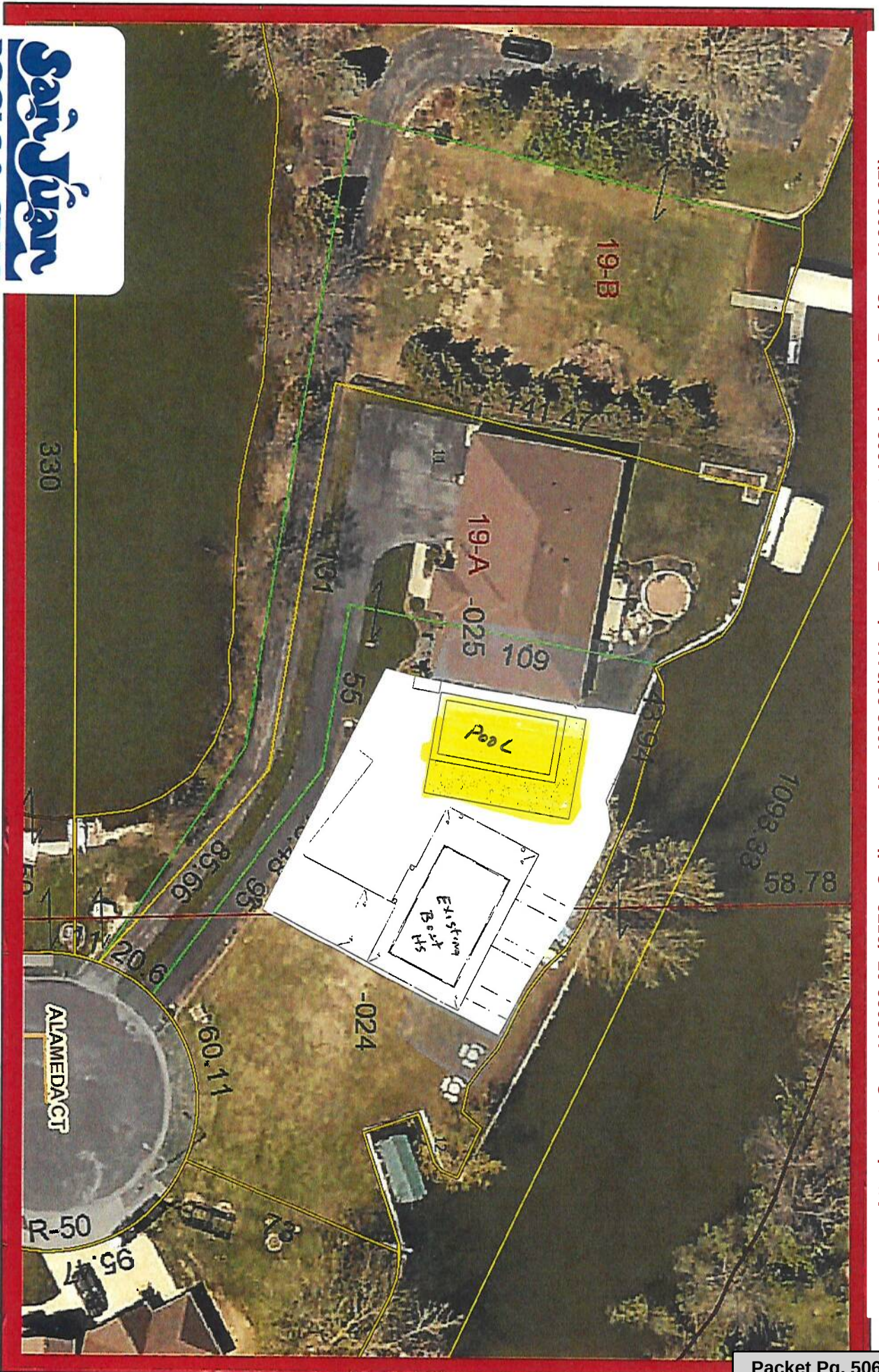
Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
 1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).







San Juan
POOLS & SPAS

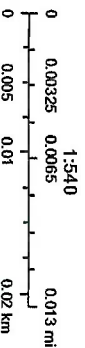
2030 Broadway St - Pekin, IL

309-692-0292

sanjuanpekin.com

US 24
Streets

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VOLUME: 11400 GAL



Nic Maquet
 111 S. Capitol Street
 Community Development
 Pekin, Illinois 61554
 Nmaquet@ci.pekin.il.us
 (309) 478-5370

Zoning Board of Appeals Review Sheet July 12, 2023

Case V 2023-07

A variance request submitted by Andreia R. Foster for the property located at 1903 Alameda Ct to allow for an inground pool to be built in the side yard. Said property is zoned R-1 One Family Residential and with a legal description, SEC 11 T24N R5W SAUSALITO BAY EST LOTS 18-A & 19-A NE 1/4 .39 AC, with the following PIN: 10-10-11-213-025, in Tazewell County, Illinois.

SUMMARY

The applicant wishes to install an inground swimming pool in the side yard. The rear yard abuts the lake shore and would make it very difficult if not impossible to install an inground pool in the rear yard. City Code section 4-3-5-2-2(3) states that all private swimming pools located within R-1 through R-4 Zoning districts shall be permitted as an accessory use within the rear yard only.

- Variance would allow for the installation of the inground swimming pool in the side yard.
- The swimming pool would be required to meet all other applicable Building and Zoning codes.
- A 4ft tall fence would be required around the pool or the yard.

STAFF NOTES

- Staff Recommends Approval

Attachment: Case V 2023-07 Summary (3572 : Ordinance No. 4088-23/24 Variance Request at 1903 Alameda Dr. (Case V 2023-07))



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4089-23/24 Variance Request at 1915 1/2 Willow St. (Case V 2023-09)

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

A variance request submitted by Phil & Diana Cousineau for the property located at 1915 1/2 Willow St. to reduce the west side yard setback from 5ft to 3ft to allow for a room addition to be built onto the rear of the residence. Said property is zoned R-3 One Family Residential and with a legal description, SEC 36 T25N R5W EAST WILLOW ADDN W 35' OF LOT 7 NW 1/4, with the following PIN: 04-04-36-112-037, in Tazewell County, Illinois.

SUMMARY

The Property is Zoned R-3 One Family Residential which requires a minimum side yard setback of 5 feet. The existing structure is roughly 3ft from the west side yard property line which is 2 feet closer than the minimum required side yard setback of 5 feet. The owner wishes to build on to the rear of the structure to add a bedroom as the current structure is too small to accommodate the families need. The addition as proposed would maintain a 4ft set back from the west side yard property line.

This variance would Reduce the west side yard setback to 3 feet which is 2 feet closer than the required minimum of 5 feet listed for R-3 One Family Residential in City Code section 4-3-7-1. This would create a variance for the addition and for the current existing structure.

The Zoning Board of Appeals has recommended Approval.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Request will be approved as recommended by the Zoning Board of Appeals

IMPACT IF DENIED: Request will not be approved as recommended by the Zoning Board of Appeals

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4089-23/24 Variance Request at 1915 1/2 Willow St. (Case V 2023-09)

WHEREAS, Phil and Diana Cousineau (“Petitioners”) are the owners of the property located at 1915 ½ Willow Street, Pekin, Illinois (the “Property”); and

WHEREAS, Petitioners have applied to the City for a variance to the provisions of section 4-3-7-1 of the City Zoning Code to reduce the setback requirements for the side yard of the Property in order to construct an addition on the rear of the Property; and

WHEREAS, after a hearing pursuant to duly published notice, the City of Pekin Zoning Board of Appeals has recommended approval of the requested variance; and

WHEREAS, the City Council of the City of Pekin finds that the Petition meets the standards for variance set forth in section 4-3-2-1-2 of the City Zoning Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Pekin, Tazewell County, Illinois:

Section 1. The findings and recitations set forth above are found to be true and correct and are adopted herein.

Section 2. The variance requested by Petitioner to reduce the side-yard setback requirements in section 4-3-7-1 of the City Zoning Code, as set forth on the attached Exhibit A, is approved.

Section 3. The variance shall be in effect as of the effective date of this Ordinance.

Section 4. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith, excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Board of Appeals Application for Consideration

Type of Request (check one): ☐ A. Special Use (\$85) ☐ B. Residential Variance (\$85) ☒ C. Non-Residential Variance (\$85) ☐ D. Map Amendment/Rezoning (\$75) ☐ E. Annexation (\$75)	Request Property Address or PIN: <u>1915 1/2 Willow St</u>
	Current Zoning (if known): <u>residential. R-3</u>
	Proposed Zoning (if rezoning request): _____
	Current Use: <u>part time Home</u>
	Proposed Use (if different): _____

Property Owner Name:	Phil + Diana Cousineau
Mailing Address:	23 Benton Dr Monroe City Mo. 63456
Phone:	309 339 4376
Alternative Phone:	309 645 9512
E-Mail Address:	

Applicant Name (if different):	Revised 6/14/23
Mailing Address:	ph. 6/19/23
Phone:	234 EK. 200011
Alternative Phone:	ph. 477 1382
E-Mail Address:	



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

Please summarize your request and explain why it is necessary:

Add on Bedroom
One room house is too small

CERTIFICATION BY PROPERTY OWNER

I certify that I am the owner of the property, which is the subject of this request. I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief. If an applicant is signing below, that applicant has received my approval to proceed with this request.

Phil Cowen

Owner Signature

6-14-23

Date

CERTIFICATION BY THE APPLICANT (if different)

I certify that all the information contained in this application form or any attachments, documents, or plans submitted herewith are true to the best of my knowledge and belief.

Applicant Signature

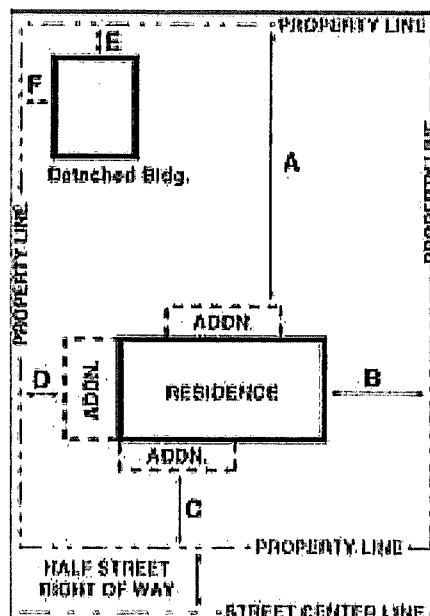
Date



Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

The following attachments are required for consideration of your request:

- I. **Site Plan:** An electronic copy (preferred) or two physical copies of a site plan for the proposal showing:
1. A scale of not less than one inch equals fifty feet (1" = 50') if the subject property is less than three (3) acres and one inch equals one hundred feet (1" = 100') if three (3) acres or more. Date, north point and scale.
 2. The dimensions of all lot and property lines, showing the relationship of the subject property to abutting properties. The location of all existing and proposed structures on the subject property and all structures within one hundred feet (100') of the subject property. The location of all existing and proposed drives and parking areas. The location and right-of-way widths of all abutting streets and alleys.
 3. Attachments such as landscape plan, photograph or renderings of existing and proposed site, building layouts or elevations, etc. are commended in order to provide accurate and sufficient information for review by the Development Review Committee and consideration by the Plan Commission.
 4. The names, addresses, and phone numbers of the architect, planner, designer, engineer or person responsible for the preparation of the site plan (commercial projects only).





Planning and Zoning Department
111 S. Capitol Street, Pekin, Illinois 61554 – (309) 477-2300

II. Payment: Payment of the amount indicated on the first page to accompany your application. If making payment via check, please make payment payable to the "City of Pekin".

III. Variance: If requesting a variance, you must complete and attach this page to your application:

1. Variances are intended to relieve situations involving a hardship in meeting Zoning Code requirements. What is the hardship that this variance request is intended to relieve? Examples of hardships can include the topography of the lot, unique shape of the lot or other physical conditions that prevent the request from meeting the requirements of the Zoning Code.

Need more space

2. Is the variance needed due to special and unique circumstances not caused by the applicant's or owner's own actions?

yes

3. Should the request be approved, will the variance negatively impact adjoining properties in any way?

No

4. Will the variance be consistent with the purpose and intent of the Zoning Code and not alter the essential character of the locality?

yes

5. Does the benefit(s) of granting the variance outweighs any anticipated negative impacts to the surrounding properties (if any)?

yes



	REQUEST FOR COUNCIL ACTION	
	Agenda Date: July 24, 2023 To: Council Members From: Tina Hauk,	
AGENDA ITEM:	Resolution No. 33-23/24 2022 CDBG Consolidated Annual Performance and Evaluation Report	
ACTION REQUESTED:	Approve and Adopt the Resolution	
DESCRIPTION:	At previous council meetings staff presented information regarding the 2022 Consolidated Annual Performance Report (CAPER). Before Council is the final report for approval. Staff recommends approval.	
FINANCIAL IMPACT:		
Requested Amount: Line Item: Budgeted Amount: Remaining Funds:		
IMPACT IF APPROVED:		
IMPACT IF DENIED:		
ALTERNATIVES:		
REQUIRED SIGNATURES		
Finance Department (Certification of Availability of Funds): Date:		
City Manager: Date:		

**Resolution No. 33-23/24 2022 CDBG Consolidated Annual Performance Evaluation Report
(CAPER)**

WHEREAS, the U.S. Department of Housing and Urban Development ("HUD") requires all recipients of community entitlement grants, which includes the City of Pekin, to file an annual evaluation report that indicates the number of activities accomplished during the preceding program year; and

WHEREAS, the 2022 Consolidated Annual Performance Evaluation Report ("CAPER") attached hereto as Exhibit A covers the City of Pekin 2022 program year, from May 1, 2022, through April 30, 2023, and includes a comparison of completed activities to the goals specified by the City's Community Development Block Grant ("CDBG") 5-Year Consolidated Plan and subsequent Annual Action Plan; and

WHEREAS, as required by law, a public comment period on the proposed CAPER was held from July 5, 2023, through July 19, 2023, with a public hearing held on July 10, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are adopted herein.

Section 2. The 2022 Consolidated Annual Performance Evaluation Report attached hereto as Exhibit A is hereby approved and adopted.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



2022 Consolidated Annual Performance Evaluation Report (CAPER)

CR-05 - Goals and Outcomes

**Progress the jurisdiction has made in carrying out its strategic plan and its action plan.
91.520(a)**

During the 2022 program year, the City undertook substantial rehabilitation of sewer linings in low- to moderate-income neighborhoods, demolished one abandoned and dangerous structure, and provided two grants to community organizations that provide services to some of the City's most vulnerable populations.

In addition to the CDBG entitlement-funded activities, the City also purchased a fire engine which will largely service a district that includes low- to moderate-income neighborhoods. This purchase was made possible by the receipt of a Section 108 HUD Loan.

Public Infrastructure (Sewer Lining Rehabilitation): Many of the neighborhoods within the community are in need of infrastructure improvements to ensure the efficiency and longevity of critical City services. Sewer linings are an important part of that infrastructure and such improvements not only improve and maintain the systems but also ensure the safety of City streets that exist above the sewer systems being re-lined. City engineering staff determined the most critical areas in need of sewer lining rehabilitation that were composed of largely low- to moderate-income households and isolated CDBG-funded activity to these areas. In total, approximately 10,029.8 linear feet of lining was rehabilitated using CDBG funds. Engineering estimates suggest over 2,000 households benefited from the project.

Public Services (Grants to Community Organizations): The City collected applications from community organizations through a Notice of Funding Opportunity (NOFO) and utilized an electronic application process for the first time as to improve accessibility and efficiency in collecting the necessary information to facilitate awards. Two grants were provided to local shelters that provide shelter, necessities, counseling, and casework services for individuals and families experiencing homelessness.

Demolition and Clearance: One dangerous structure was demolished and cleared during the program year which ensured that severely dilapidated properties could no longer be used as unsafe shelter or pose a risk to juveniles and others that might wish to gain temporary entry. Additionally, the removal of abandoned structures is anticipated to stabilize properties values thereby increasing nearby property owners' ability and willingness to invest in improvements and maintenance.

Comparison of the proposed versus actual outcomes for each outcome measure submitted with the consolidated plan and explain, if applicable, why progress was not made toward meeting goals and objectives. 91.520(g)

Categories, priority levels, funding sources and amounts, outcomes/objectives, goal outcome indicators, units of measure, targets, actual outcomes/outputs, and percentage completed for each of the grantee's program year goals.

Goal	Category	Source / Amount	Indicator	Unit of Measure	Expected – Strategic Plan	Actual – Strategic Plan	Percent Complete	Expected – Program Year	Actual – Program Year	Percent Complete
Address Blighted Property Issues	Non-Housing Community Development	CDBG: \$150,000	Buildings Demolished	Buildings	25	4	25.00%	8	1	12.5%
Administration	Planning	CDBG: \$36,166.91	Other	Other	1	1	100.00%	1	1	100.00%
Improve Facility, Utility, and Amenity Access	Non-Housing Community Development	CDBG: \$ / Section 108: \$	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Persons Assisted	200	200	100.00%	(See below)	(See below)	(See below)
Improve Facility, Utility, and Amenity Access	Non-Housing Community Development	CDBG: \$204,036	Other	Other	0	1	100.00%	1	0	100.00%
Improve Fire Safety	Non-Housing Community Development	Section 108: \$700,000	Other	Other	1	0	0.00%			

Improved Economic Environment	Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Facade treatment/business building rehabilitation	Business	0	0		0	0	
Improved Economic Environment	Non-Housing Community Development	CDBG: \$30,000 / CDBG-CV: \$30,000	Businesses assisted	Businesses Assisted	15	43	286.67%	0	0	
Prevent, Prepare For, and Respond to Coronavirus	Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Persons Assisted	0	0				
Prevent, Prepare For, and Respond to Coronavirus	Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Other	Other	1	1	100.00%			
Provide Quality, Safe and Accessible Housing	Affordable Housing	CDBG: \$25,000 / CDBG-CV: \$0	Homeowner Housing Rehabilitated	Household Housing Unit	2	1	50.00%	1	0	0.00%

Sustain or Expand Services and Direct Assistance	Affordable Housing Homeless Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$0 / CDBG-CV: \$55,000	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	0	501		200	322	161%
Sustain or Expand Services and Direct Assistance	Affordable Housing Homeless Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Public service activities for Low/Moderate Income Housing Benefit	Households Assisted	500	381	76.20%	0 (See above)	0 (See above)	0 (See above)
Sustain or Expand Services and Direct Assistance	Affordable Housing Homeless Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Homeless Person Overnight Shelter	Persons Assisted	0	322		0 (See above)	0 (See above)	0 (See above)

Sustain or Expand Services and Direct Assistance	Affordable Housing Homeless Non-Homeless Special Needs Non-Housing Community Development	CDBG: \$ / CDBG-CV: \$	Homelessness Prevention	Persons Assisted	0	0		0 (See above)	0 (See above)	0 (See above)
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Table 1 - Accomplishments – Program Year & Strategic Plan to Date

Assess how the jurisdiction’s use of funds, particularly CDBG, addresses the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities identified.

The City of Pekin’s use of CDBG funds during the 2022 program year addressed the priorities identified in the adopted 2022 Annual Action Plan, consistent with the adopted 2020-2024 Consolidated Plan. The City paid for and is awaiting delivery of a new fire apparatus to improve fire safety, conducted significant public infrastructure improvements, provided grants to community organizations to carry out critical services within the community, and demolished one abandoned and dangerous structure.

Each of these project categories were specified in priority order within the 2022 Annual Action Plan which was developed based on the long-term strategic goals identified in the broader Consolidated Plan. While engaging in the activities above, the City also continued to engage with community organizations through its membership as a governing board member for the Home For All Continuum of Care. Overall, it is anticipated that the activities undertaken during this program year were successful in working to address the priority needs identified in its adopted CDBG-related plans.

CR-10 - Racial and Ethnic composition of families assisted

Describe the families assisted (including the racial and ethnic status of families assisted).

91.520(a)

	CDBG
White	220
Black or African American	81
Asian	2
American Indian or American Native	2
Native Hawaiian or Other Pacific Islander	1
Black/African American & White	12
Other multi-racial	4
Total	322
Hispanic	17
Not Hispanic	305

Table 2 – Table of assistance to racial and ethnic populations by source of funds

Narrative

During the 2022 program year, the overall goal was met to assist households with Public Services activities. Individuals experiencing homelessness and survivors of domestic abuse were the primary beneficiaries of the City's Public Services activities. The City's funding ensured that benefitting individuals and families were provided adequate shelter as well as necessary services to improve their overall situation. Additionally, families living in permanent housing benefitted from the City's Public Facilities and Infrastructure activities through improved access to City services which are not included in the provided table.

CR-15 - Resources and Investments 91.520(a)

Identify the resources made available

Source of Funds	Source	Resources Made Available	Amount Expended During Program Year
CDBG	public - federal	506,921.78	482,265.15
Section 108	public – federal	700,000.00	614,000.00
Other	public - federal	477,494.00	274,772.29

Table 3 - Resources Made Available

Narrative

The City of Pekin does not receive funding from HOME, HOPWA, ESG or other HUD programs.

Identify the geographic distribution and location of investments

Target Area	Planned Percentage of Allocation	Actual Percentage of Allocation	Narrative Description
City of Pekin	100	100	Community wide investment of CDBG

Table 4 – Identify the geographic distribution and location of investments

Narrative

Leveraging

Explain how federal funds leveraged additional resources (private, state and local funds), including a description of how matching requirements were satisfied, as well as how any publicly owned land or property located within the jurisdiction that were used to address the needs identified in the plan.

Both subrecipient organizations carrying out CDBG-funded Public Services activities leveraged existing staff, facilities and resources to carry out specified programs.

CR-20 - Affordable Housing 91.520(b)

Evaluation of the jurisdiction's progress in providing affordable housing, including the number and types of families served, the number of extremely low-income, low-income, moderate-income, and middle-income persons served.

	One-Year Goal	Actual
Number of Homeless households to be provided affordable housing units	200	322
Number of Non-Homeless households to be provided affordable housing units	1	0
Number of Special-Needs households to be provided affordable housing units	0	0
Total	201	322

Table 5 – Number of Households

	One-Year Goal	Actual
Number of households supported through Rental Assistance	0	0
Number of households supported through The Production of New Units	0	0
Number of households supported through Rehab of Existing Units	1	0
Number of households supported through Acquisition of Existing Units	0	0
Total	1	0

Table 6 – Number of Households Supported

Discuss the difference between goals and outcomes and problems encountered in meeting these goals.

The City successfully met and successfully exceeded its goal of assisting 120 individuals experiencing homelessness through the award of Public Services grants to two community organizations. The City intended to provide support to one non-homeless household through its carryover of a residential rehabilitation project from a previous program year, however, that project has been delayed due to issues outside of the City's control.

Discuss how these outcomes will impact future annual action plans.

The City's CDBG Program Manager has updated the methods and procedures utilized in the CDBG department as it relates to the City's monitoring of Public Services grant recipient which includes periodic on-site/remote monitoring of program activities. As part of this year's monitoring, the CDBG Program

Manager conducted two remote monitoring visits with the two community service funded organizations. It is anticipated that such visits will promote programmatic compliance and improve activity outcomes to better meet annual and strategic goals.

Historically, the City has struggled to meet its self-defined goals in carrying out residential rehabilitation activities. During this program year, one residential rehabilitation project was anticipated to be completed but delays associated with staff changes at the City, subcontractor availability, building material availability, and a weather-related structural concern at the property (not related to the ongoing work) prompted a delay in completing the project. Currently the home is being reevaluated to determine the path forward. Substantial staff time is required to complete each project. The City continues to identify potential partners and grant opportunities which might be available to improve residential rehabilitation offerings within the City.

It should be noted that annual and strategic goals are estimated and set by City staff as opposed to HUD representatives.

Include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

Number of Households Served	CDBG Actual	HOME Actual
Extremely Low-income	162	0
Low-income	0	0
Moderate-income	160	0
Total	322	0

Table 7 – Number of Households Served

Narrative Information

CR-25 - Homeless and Other Special Needs 91.220(d, e); 91.320(d, e); 91.520(c)

Evaluate the jurisdiction's progress in meeting its specific objectives for reducing and ending homelessness through:

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

The City serves as a non-voting governing board member for the Home For All Continuum of Care organization. The City utilizes contacts within this organization to stay informed of ongoing housing-related concerns and initiatives within the region.

Addressing the emergency shelter and transitional housing needs of homeless persons

The City provided CDBG funding to two subrecipient organizations that assist individuals and families experiencing homelessness. The Salvation Army's Rust Transitional Center provides shelter, basic necessities and case management services while the Carol House of Hope operated by the Center for Prevention of Abuse provides similar services to survivors of domestic violence. Each of these organizations maintain extensive networks of cooperative social service agencies to facilitate successful transition of the individuals utilizing their services. In addition to the grants provided, the City also participates in the Home For All Continuum of Care's annual count of unsheltered homeless.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: likely to become homeless after being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); and, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs

In addition to the shelters located within the city limits, the Pekin Housing Authority provides a variety of housing options for displaced, those being discharged from facilities and systems of care as well as those that receive other types of public assistance. The City's participation in the Home For All Continuum of Care allows the City to engage with staff from a variety of social service agencies. One of the primary goals of the continuum of care model is to ensure a fully encompassing service model with coordination through numerous capable agencies to not only assist those experiencing homelessness but to also avoid homelessness for those households that are considered at-risk.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals

and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

As previously described, the Home For All Continuum of Care is focused on providing emergency and preventative coordination of assistance for individuals and families who are or are anticipated to be homeless in the near future. Additionally, this coordination identifies and provides for the best possible assistance to those who would be considered chronically homeless.

CR-30 - Public Housing 91.220(h); 91.320(j)**Actions taken to address the needs of public housing**

The Pekin Housing Authority (PHA) provides for the needs of its residents and is considered generally capable of addressing the needs of public housing within the community, including residents with accessibility concerns. The PHA develops both an annual and five-year plan describing how they will address the needs of public housing and ensure quality housing for residents. The PHA is governed by a board of commissioners as well as a resident advisory council to undertake the decisionmaking process. The PHA also maintains a full-time resident services coordinator who assists residents with a variety of needs including transportation and employment considerations.

Actions taken to encourage public housing residents to become more involved in management and participate in homeownership

In addition to the PHA's resident advisory council, the PHA's board of commissioners includes one resident position which provides for representation of residents in the management process. As possible, the PHA also provides opportunities for residents to participate in financial education workshops, housing-related counseling and other activities to encourage resident involvement and promote home ownership.

Actions taken to provide assistance to troubled PHAs

The Pekin Housing Authority has not been designated as a troubled PHA.

CR-35 - Other Actions 91.220(j)-(k); 91.320(i)-(j)

Actions taken to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment. 91.220 (j); 91.320 (i)

The City's use of CDBG funding for public facilities, public services, economic development, infrastructure improvements and demolition activities is anticipated to promote a positive return on residential investment while also improving home affordability for those who are already homeowners.

Actions taken to address obstacles to meeting underserved needs. 91.220(k); 91.320(j)

Social services continue to be considered an area of high need in the community particularly given the substantial economic impacts sustained during the coronavirus pandemic on small business and its workers. The City granted \$55,000 to two organizations which provide shelter and other critical services to some of the community's most vulnerable populations in program year 2022.

During the development of the 2020-2024 Consolidated Plan, it was determined that home affordability and availability was a significant concern within the community. During the 2020 program year, the CDBG Program Manager started investigating the concept of engaging subrecipients referred to in regulations as community housing development organizations (CHDO) to better undertake rehabilitation programs. Consideration and outreach on this topic continues as the City undertakes activities to address alternative high-priority needs within the community

Actions taken to reduce lead-based paint hazards. 91.220(k); 91.320(j)

The City identifies lead-based paint hazards and mitigates as indicated by regulation upon the undertaking of any residential rehabilitation activity. Should lead-based hazards be identified, the City includes required mitigation actions within the rehabilitation project scope and utilizes contractors certified in the resolution of lead-based mitigation as appropriate.

Actions taken to reduce the number of poverty-level families. 91.220(k); 91.320(j)

The City continues to provide assistance through its engaged subrecipient community organizations which are largely benefitting individuals of low- to moderate-income.

Actions taken to develop institutional structure. 91.220(k); 91.320(j)

The City participates in the Home For All Continuum of Care to collaborate with social services partners to support the community at the local and regional level. The City also supports community organizations operating within the City through Public Services funding which assists in developing the institutional

structure associated with the availability of community services.

Actions taken to enhance coordination between public and private housing and social service agencies. 91.220(k); 91.320(j)

The City's open communication with the Pekin Housing Authority, participation in the Home For All Continuum of Care and financial support of community organizations operating within the community provides for a diverse view of the community's needs and problem areas potentially considered underserved due to lack of available resources. The City's CDBG department also collaborates with other internal departments which helps provide further information and insight on how to best assist in the coordination of community agency resources.

Identify actions taken to overcome the effects of any impediments identified in the jurisdictions analysis of impediments to fair housing choice. 91.520(a)

The City has adopted a "Support for Fair Housing" resolution in support of fair housing within the community including the public posting of instructions for the filing complaints regarding fair housing choice. The City provides this information to the public as requested and provides guidance where necessary on the methods of filing a fair housing complaint. Additionally, the City's CDBG Program Manager has been reviewing documentation associated with HUD's new Affirmatively Furthering Fair Housing Mandate (AFFH) to determine in what ways the City can further demonstrate compliance with fair housing certification requirements.

CR-40 - Monitoring 91.220 and 91.230

Describe the standards and procedures used to monitor activities carried out in furtherance of the plan and used to ensure long-term compliance with requirements of the programs involved, including minority business outreach and the comprehensive planning requirements

The City of Pekin CDBG department has implemented a policies and procedures handbook for the purposes of ensuring uniformity in the documentation and determination of an activity's qualification under an appropriate national objective. Subrecipients carrying out activities are required to sign a grant agreement indicating the measures of accomplishment(s), the process of reporting accomplishment data, and specifying the responsibility of the subrecipient to achieve the associated national objective described in the activity's description. Ideally, the City will conduct at least one on-site or remote monitoring event annually for each subrecipient undertaking activities on the City's behalf, although the coronavirus pandemic has impacted the City's ability to conduct on-site monitoring of activities. The City's policies and procedures provide a procedural workflow to address instances of subrecipient non-compliance and provides the framework for the formal resolution of any conflicts that may arise during the undertaking of an activity.

Within each subrecipient agreement, subrecipient organizations are required to certify their compliance with regulatory initiatives such as Section 3, equal opportunity and affirmative action where applicable. As of this time, it is not anticipated that the City will be utilizing contractors on a regular basis for residential rehabilitation services since no new applications for this program are being accepted during the 2022 program year.

Citizen Participation Plan 91.105(d); 91.115(d)

Describe the efforts to provide citizens with reasonable notice and an opportunity to comment on performance reports.

The City of Pekin maintains a Citizen Participation Plan which outlines the procedures to be followed to ensure reasonable notice and promote resident participation in the planning and performance reporting process. In an effort to engage residents, the City provides notification of the performance report's availability in the local newspaper as well as the City's website. The City then holds a 15-day public comment period as well as a public hearing during a televised City Council meeting to discuss and receive feedback on the material contained within the report.

CR-45 - CDBG 91.520(c)

Specify the nature of, and reasons for, any changes in the jurisdiction's program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

During the 2021 program year, the City emphasized the use of CDBG funding to improve public

infrastructure through the rehabilitation of sewer linings in largely low- to moderate-income neighborhoods, remove dangerous and abandoned structures through demolition, and promote the availability of social service programs by providing grants to community organizations that provide services to some of the community's most vulnerable populations. Additionally, the City engaged HUD to utilize its Section 108 Loan Guarantee Program to promote fire safety in largely low- to moderate-income areas through the financing of a new fire apparatus.

The CDBG Program Manager suggests that the 2022 program year was largely successful in providing value and community improvements primarily benefitting low- to moderate-income residents while also working towards the long-term goals indicated in the 2020-2024 Consolidated Plan. During the 2023 program year, the City anticipates utilizing CDBG funding for projects similar to those undertaken during the previous program year as described in the adopted 2023 Annual Action Plan.

Does this Jurisdiction have any open Brownfields Economic Development Initiative (BEDI) grants?

No

[BEDI grantees] Describe accomplishments and program outcomes during the last year.

CR-58 – Section 3

Identify the number of individuals assisted and the types of assistance provided

Total Labor Hours	CDBG	HOME	ESG	HOPWA	HTF
Total Number of Activities	1	0	0	0	0
Total Labor Hours	1,266				
Total Section 3 Worker Hours	0				
Total Targeted Section 3 Worker Hours	0				

Table 8 – Total Labor Hours

Qualitative Efforts - Number of Activities by Program	CDBG	HOME	ESG	HOPWA	HTF
Outreach efforts to generate job applicants who are Public Housing Targeted Workers					
Outreach efforts to generate job applicants who are Other Funding Targeted Workers.					
Direct, on-the job training (including apprenticeships).					
Indirect training such as arranging for, contracting for, or paying tuition for, off-site training.					
Technical assistance to help Section 3 workers compete for jobs (e.g., resume assistance, coaching).					
Outreach efforts to identify and secure bids from Section 3 business concerns.					
Technical assistance to help Section 3 business concerns understand and bid on contracts.					
Division of contracts into smaller jobs to facilitate participation by Section 3 business concerns.					
Provided or connected residents with assistance in seeking employment including: drafting resumes, preparing for interviews, finding job opportunities, connecting residents to job placement services.					
Held one or more job fairs.					
Provided or connected residents with supportive services that can provide direct services or referrals.					
Provided or connected residents with supportive services that provide one or more of the following: work readiness health screenings, interview clothing, uniforms, test fees, transportation.					
Assisted residents with finding child care.					
Assisted residents to apply for, or attend community college or a four year educational institution.					
Assisted residents to apply for, or attend vocational/technical training.					
Assisted residents to obtain financial literacy training and/or coaching.					
Bonding assistance, guaranties, or other efforts to support viable bids from Section 3 business concerns.					
Provided or connected residents with training on computer use or online technologies.					
Promoting the use of a business registry designed to create opportunities for disadvantaged and small businesses.					
Outreach, engagement, or referrals with the state one-stop system, as designed in Section 121(e)(2) of the Workforce Innovation and Opportunity Act.					
Other.	1				

Table 9 – Qualitative Efforts - Number of Activities by Program

All of the City's Section 3 covered contracts are of a specialized nature (infrastructure) which are completed by union employers. The selected employer provided a written letter indicating that they are unable to comply with Section 3 opportunity and hiring provisions due to pre-existing union contractual obligations. However, union employers do provide direct, on-the-job training such as apprenticeships. In an effort to qualitatively meet Section 3 requirements, the City has begun posting CDBG-funded contract opportunities on HUD's Section 3 contract portal regardless of whether the contract falls under the specifications of a Section 3 covered contract. The City will continue to make efforts to qualitatively meet Section 3 requirements through such outreach efforts and quantitatively where possible.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Josie Esker, City Engineer

AGENDA ITEM: Resolution No. 34-23/24 Grant Public Works Director Signature Authority for IDOT Documents

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: The City currently only has one designated municipal officer that is permitted to sign any forms or documents to be sent to the Illinois Department of Transportation (IDOT). To increase efficiency, staff recommends giving the Public Works Director authority to sign IDOT forms on behalf of the City. Being able to sign documents gives the staff the ability to be more efficient and timely in submissions to IDOT. As in the past, this signature authority would only extend to plans, estimates of construction costs, pay estimates, et cetera. The Public Works Director would not be able to sign any resolutions or contracts on behalf of the City of Pekin.

FINANCIAL IMPACT:

Requested Amount: N/A

Line Item:

Budgeted Amount:

Remaining Funds:

IMPACT IF APPROVED: The Public Works Director will be able to sign IDOT documents

IMPACT IF DENIED: The Public Works Director will not be able to sign IDOT documents

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:

Resolution No. 34- 23/24 Grant Public Works Director Signature Authority for IDOT Documents

WHEREAS, all forms submitted to Illinois Department of Transportation (IDOT) must contain the original signature of the appropriate municipal official; and

WHEREAS, the City Council finds that the Public Works Director is an appropriate municipal official for signing IDOT forms.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The foregoing recitals and findings are found to be true and correct and are incorporated herein.

Section 2. The Public Works Director of the City of Pekin shall be authorized to sign all required Illinois Department of Transportation documents, except for contracts and resolutions, on behalf of the City of Pekin.

Section 3. Nothing in this resolution shall be construed to revoke the signature authority previously granted to any other City employee or official.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Ordinance No. 4090-23/24 First Amendment to the FY24 Budget

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION: The City adopted its operational and capital budgets for fiscal year 2023-2024 on April 17, 2023. At this time, amendments to the operational budget are needed to reflect spending changes made by the Council at a previous meeting; correct omission of school district tax reimbursement; and to reflect updated revenue information received. The following is a list of major changes made to the FY24 Budget as seen in the attached amended budget for the Court Street TIF:

OPERATIONAL BUDGET

1. TIF 275-275-410100 Increased revenue expected to be received by \$481,973
2. TIF 275-275-565300 Per TIF consultant, school district will need to be paid \$97,296. This was omitted in original budget by error
3. TIF 275-275-591200 Increase Developer agreement payouts scheduled by \$412,850 after Council passed Resolution No. 28-23/24 Approve 2023 TIF Benefits Related to Private Eligible Redevelopment Project Costs.

The agenda item to amend the FY24 Budget requires a 2/3 majority vote to pass.

FINANCIAL IMPACT: See above

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: FY24 Budget is amended

IMPACT IF DENIED: FY24 Budget is not amended

ALTERNATIVES: N/A

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4090-23/24 First Amendment to the FY24 Operating and Capital Budget

WHEREAS, the City Council adopted its operational and capital budgets for Fiscal Year 2023-2024 on April 17, 2023; and

WHEREAS, the City Council finds that amendments to both budgets are needed to reflect spending changes made by the Council at a previous meeting; correct omission of school district tax reimbursement; and to reflect updated revenue information received.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are incorporated herein.

Section 2. The operational and capital budgets for the City for Fiscal Year 2023-24, as adopted on April 17, 2023, are hereby amended as set forth in Exhibit A attached hereto.

Section 3. This ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20_____.

MAYOR

ATTEST:

CITY CLERK

Court Street TIF District - FY24 Budget Amendment

7/24/2023

Account Number	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Year End Trend	FY23 Actual	FY23 Budget	FY24 Approved Budget	FY24 Proposed Amended Budget
275	REVENUES								
275-275-410100	Real Estate Taxes	\$ -	\$ -	\$ 206,376	\$ 164,800	\$ 164,800	\$ 168,723	\$ 168,000	\$ 649,973
275-275-440270	Transfer from TIF 1 (CBD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275-275-490100	Interest Earnings	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUE TOTAL	\$ -	\$ -	\$ 206,406	\$ 164,800	\$ 164,800	\$ 168,723	\$ 168,000	\$ 649,973
275	EXPENDITURES								
275-275-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,362	\$ -	\$ -
275-275-517000	Oasdi/city share 6.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,262	\$ -	\$ -
275-275-517001	Medicare/city share 1.45%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295	\$ -	\$ -
275-275-517401	IMRF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,384	\$ -	\$ -
275-275-518000	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,410	\$ -	\$ -
275-275-560500	Consulting Services	\$ -	\$ -	\$ 15,284	\$ 10,009	\$ 10,667	\$ 15,000	\$ -	\$ -
275-275-565300	School Distr Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 23,881	\$ 25,308	\$ -	\$ 97,496 ¹
275-275-565400	Surplus Declaration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275-275-580601	Sewer Repair & Improvements	\$ -	\$ -	\$ 49,500	\$ -	\$ -	\$ -	\$ -	\$ -
275-275-584009	General Public Improvements	\$ -	\$ -	\$ -	\$ -	\$ 100,700	\$ 100,700	\$ -	\$ -
275-275-591200	Developer Agreement Payments	\$ -	\$ -	\$ 287,687	\$ 63,931	\$ 70,576	\$ -	\$ 419,749	\$ 832,599 ²
275-275-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EXPENDITURE TOTAL	\$ -	\$ -	\$ 352,472	\$ 73,940	\$ 205,824	\$ 168,723	\$ 419,749	\$ 930,095
	Net Surplus/(Deficit)	\$ -	\$ -	\$ (146,066)	\$ 90,860	\$ (41,024)	\$ (0)	\$ (251,749)	\$ (280,122)
Amounts to be amended							Funds in Reserve	\$ (53,537)	\$ (187,090)
New amounts provided through 4/30/23							FINAL NET SURPLUS (DEFICIT) AFTER USE OF RESERVES	\$ (305,287)	\$ (467,212) ⁴

¹ On May 3, 2023 (after the FY24 Budget had been passed) the City was notified that the anticipated revenue to be received for Court Street TIF was expected to be \$649,973. This was \$481,973 higher than the original budget revenue estimate.

² Per TIF consultant school district will need to be paid \$97,296. This was omitted in original budget by error

#108 - \$55,606

#303 - \$39,375

#102 - 2,515

³ Original budget had \$419,749 for Developer agreement payouts scheduled, then Council passed Resolution No. 28-23/24 adding \$412,850 in new spending.

419,749

412,850

832,599

⁴ Original intent was to cover reserves deficit with transfer from other CBD TIF, however that fund is not projected to have sufficient funds to cover this in FY24. Therefore, no budget transfer has been proposed to this amendment. FY25 budget will need to consider approaches to reverse this deficit.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4091-23/24 Final Plat Approval for Brotherton Purchase Agreement

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION: The City advertised a request for proposals for the purchase of City-owned property at the corner of Main St. and Broadway St due August 26, 2022. Roger Brotherton provided the only response to the RFP for this property, and the purchase of property was approved in Ordinance 4027-22/23. One of the conditions of the sale was that the purchaser must obtain a plat by a surveyor subdividing the property. Mr. Brotherton has obtained a plat from a surveyor showing the extents of the property being purchased.

A portion of the parking lot was on Right of Way that is no longer being utilized for municipal purposes. The plat shows this Right of Way being vacated so that Mr. Brotherton can own the entire portion of the parking lot and both parking lot entrances, which was the intention of the RFP. The plat was approved by the Zoning Board of Appeals, and staff recommends approval.

Proposed Subdivided Tract

SAID PARCEL CONTAINS 0.819 ACRES, MORE OR LESS

Right Of Way Parcel to Be Vacated

SAID RIGHT OF WAY PARCEL CONTAINS 0.044 ACRES, MORE OR LESS.

FINANCIAL IMPACT:

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Request will be approved as recommended by the Zoning Board of Appeals.

IMPACT IF DENIED: Request will not be approved as recommended by the Zoning Board of Appeals.

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4091-23/24 Final Plat Approval for Brotherton Purchase Agreement

WHEREAS, the City is the record owner of a certain parcel of real estate located at the southwest corner of Main Street and Broadway Road, Pekin, Illinois (the "City Property"), more particularly described as follows:

Lots 129 through 132 and Lots 157 through 160 in Cincinnati Addition to the City of Pekin, Tazewell County, Illinois.

PIN 04-10-03-101-001; and

WHEREAS, the City desires to subdivide the City Property in order to sell a portion to a third party; and

WHEREAS, on November 28, 2022, the City Council adopted Ordinance No. 4027-22/23, approving the sale of a portion of the City Property, including a portion of the Front Street right-of-way, to Roger Brotherton, subject to the preparation and approval of a subdivision plat subdividing the property to be sold from the City Property and vacating a portion of the Front Street right-of-way; and

WHEREAS, after duly noticed public hearing, the Zoning Board of Appeals has recommended approval of the subdivision of the City Property and vacation of a portion of the Front Street right-of-way as described and depicted on the Plat of Survey attached hereto as **Exhibit A**.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The foregoing findings and recitals are found to be true and correct and are adopted herein.

Section 2. The Plat of Survey attached hereto as **Exhibit A** is hereby approved. The Mayor, the City Clerk, and the City Zoning Officer are hereby authorized to execute and attest such certificates as are necessary to indicate approval of the aforesaid Plat for purposes of recording the same with the office of the Tazewell County Recorder of Deeds.

Section 3. The City Zoning Officer or his designee is authorized and directed to submit the Plat for recording purposes to the office of the Tazewell County Recorder of Deeds after it has been signed by the designated City Officials.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

LEGAL DESCRIPTION: PROPOSED TRACT

PART OF THE ORIGINAL TOWN OF PEKIN AND PART OF CINCINNATI ADDITION TO THE ORIGINAL TOWN OF PEKIN AS SHOWN ON A PLAT OF PEKIN AND ITS ADDITIONS DATED NOVEMBER 1886 AND RECORDED IN PLAT BOOK C AT PAGE 2, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 34, TOWNSHIP 25 NORTH AND PART OF THE NORTHWEST QUARTER OF SECTION 3, TOWNSHIP 24 NORTH, ALL LYING IN RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN, TAZEWELL COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF LOT 129 IN SAID CINCINNATI ADDITION, SAID NORTHEAST CORNER ALSO BEING THE POINT OF BEGINNING:

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SAID PARCEL CONTAINS 0.819 ACRES, MORE OR LESS.

LEGAL DESCRIPTION: RIGHT OF WAY PARCEL TO BE VACATED

PART OF THE ORIGINAL TOWN OF PEKIN AS SHOWN ON A PLAT OF PEKIN AND ITS ADDITIONS DATED NOVEMBER 1886 AND RECORDED IN PLAT BOOK C AT PAGE 2, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 34, TOWNSHIP 25 NORTH AND PART OF THE NORTHWEST QUARTER OF SECTION 3, TOWNSHIP 24 NORTH, BOTH LYING IN RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN, TAZEWELL COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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SAID RIGHT OF WAY PARCEL CONTAINS 0.044 ACRES, MORE OR LESS.

OWNERS CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF TAZEWELL) SS

THIS IS TO CERTIFY THAT THE UNDERSIGNED, ARE THE LEGAL OWNERS OF RECORD OF THE LAND DESCRIBED ON THE PLAT HEREON DRAWN AND SHOWN HEREON AS SUBDIVIDED, AND THAT THEY HAVE CAUSED SAID LAND TO BE SURVEYED, SUBDIVIDED, STAKED, AND PLATTED AS SHOWN HEREON, FOR THE PURPOSE OF HAVING THIS PLAT RECORDED AS PROVIDED BY LAW AND TO THE BEST OF THE OWNER'S KNOWLEDGE THE LAND DESCRIBED LIES IN THE EUREKA COMMUNITY UNIT SCHOOL DISTRICT.

IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HANDS AND SEALS THIS _____ DAY OF MAY, 2021.

(SEAL) _____

(SEAL) _____

NOTARY CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF TAZEWELL) SS

I, _____, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT _____ PERSONALLY KNOWN TO ME TO BE SAID PERSONS WHOSE NAMES ARE SUBSCRIBED TO THE ACCOMPANYING PLAT AND CERTIFICATION, EACH APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THAT THEY SIGNED AND SEALED THE SAID PLAT AND CERTIFICATION AS THEIR FREE AND VOLUNTARY ACT FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND SEAL THIS _____ DAY OF MAY, 2021.

(SEAL) _____



GENERAL NOTES:

1.) THIS SURVEY IS ONLY VALID TO THOSE WHO IT IS ORIGINALLY CERTIFIED TO. IT IS NOT TRANSFERABLE TO ADDITIONAL INSTITUTIONS OR SUBSEQUENT OWNERS. WITHOUT WRITTEN AUTHORIZATION FROM THOUVENOT, WADE AND MOERCHEN INC.

2.) ALL BUILDINGS, SURFACE AND SUBSURFACE IMPROVEMENTS ON AND ADJACENT TO THE SITE ARE NOT NECESSARILY SHOWN.

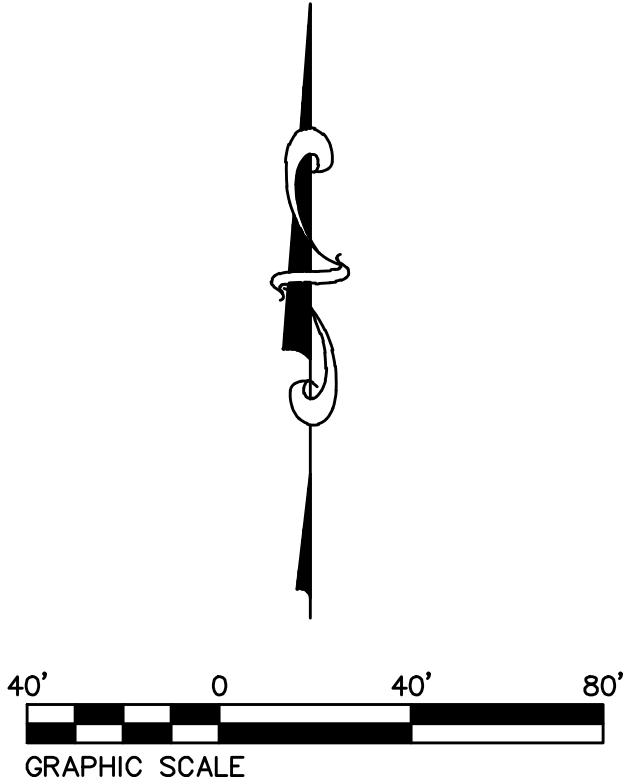
3.) BASIS OF BEARINGS AND COORDINATES: ALL DISTANCES AND COORDINATES SHOWN HEREON ARE GROUND (GRID SCALED) VALUES AND REFERENCED TO ILLINOIS STATE PLANE COORDINATE SYSTEM, WEST ZONE.

LINEAR UNIT: US SURVEY FEET (SFT)
GEODETIC DATUM: NAD 83 (2011)
VERTICAL DATUM: NAVD 88 (GEOID 18)
PROJECT LOCATION:
LATITUDE: 40°33'54.85286\"N
LONGITUDE: 89°39'17.83894\"W
HEIGHT: 374.1 FT
CM SCALE FACTOR: 1.0000535744
NORTHING: 1420187.09 SFT
EASTING: 2438748.82 SFT
ELEV: 482.23 FT

FIELD WORK COMPLETED ON MARCH 10, 2023.

4.) THIS SURVEY IS EXEMPT FROM THE PLAT ACT IN ACCORDANCE WITH 765 ILCS 205.1(B)(2).

LEGEND	
	FOUND IRON PIN
	1/2" X 24" IRON PIN SET
	RECORD DISTANCE
	MEASURED DISTANCE
	PROPOSED BOUNDARY LINE
	RIGHT OF WAY LINE
	SECTION LINE
	PREVIOUSLY VACATED RIGHT OF WAY
	RIGHT OF WAY TO BE VACATED



THIS IS TO CERTIFY THAT THOUVENOT, WADE, & MOERCHEN, INC., HAS DURING THE MONTH OF MARCH 2023, SURVEYED AND SUBDIVIDED THE TRACT SHOWN HEREON AND THAT THIS PLAT IS A TRUE AND ACCURATE REPRESENTATION THEREOF.

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.

DATE OF PLAT OR MAP: 5/26/2023

SERENA PAGE
LICENSE NUMBER: 035-003987
EXPIRATION DATE: NOVEMBER 30, 2024

CONSULTING ENGINEERING
GEOSPATIAL SERVICES

ILLINOIS SWANSEA
COLUMBIA
GLEN CARBON
PEORIA

MISSOURI ST. CHARLES
ST. LOUIS
COLUMBIA

TENNESSEE NASHVILLE
CHATTANOOGA

THOUVENOT, WADE
& MOERCHEN, INC.

PEORIA OFFICE
1014 W PIONEER PKWY, SUITE 100
PEORIA, IL
61615
309-326-6030
WWW.TWM-INC.COM

PROF. LICENSE	NUMBER
IL. PROF. DESIGN FIRM	184-001220
IL. PROF. ENGR. CORP.	62-036370
IL. PROF. STR. ENGR. CORP.	81-005202
IL. PROF. LAND SURV. CORP.	048-000029
KS. PROF. ENGR. FACILITY	E-3256
MO. PROF. ENGR. CORP.	001528
MO. LAND SURVEYING CORP.	000346
TN. PROF. ENGR. FIRM	8974

SEAL

DATE SIGNED:
LICENSE EXPIRATION: 11/30/2024

ISSUED FOR
DATE OF ISSUANCE

REV.	DATE	DESCRIPTION
△		
△		
△		
△		

DRAWN BY:	MH
DESIGNED BY:	SP
CHECKED BY:	SP
APPROVED BY:	
PROJECT NO:	230160

PROJECT:
CITY OF PEKIN - BROTHERTON

TITLE:
PLAT OF SURVEY

PLAT OF SURVEY

PART OF THE ORIGINAL TOWN OF PEKIN AND PART OF CINCINNATI ADDITION TO THE ORIGINAL TOWN OF PEKIN, BEING A PART OF THE NORTHWEST QUARTER OF SECTION 3, TOWNSHIP 24 NORTH AND PART OF THE SOUTHEAST QUARTER OF SECTION 34, TOWNSHIP 25 NORTH, ALL LYING IN RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN, COUNTY OF TAZEWELL, STATE OF ILLINOIS

LEGAL DESCRIPTION- PROPOSED TRACT

PART OF THE ORIGINAL TOWN OF PEKIN AND PART OF CINCINNATI ADDITION TO THE ORIGINAL TOWN OF PEKIN AS SHOWN ON A PLAT OF PEKIN AND ITS ADDITIONS DATED NOVEMBER 1886 AND RECORDED IN PLAT BOOK C AT PAGE 2, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 34, TOWNSHIP 25 NORTH AND PART OF THE NORTHWEST QUARTER OF SECTION 3, TOWNSHIP 24 NORTH, ALL LYING IN RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN, TAZEWELL COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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STATE OF ILLINOIS }
COUNTY OF TAZEWELL } SS

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IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HANDS AND SEALS THIS _____ DAY OF JUNE, 2023.

(SEAL) _____

(SEAL) _____

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STATE OF ILLINOIS }
COUNTY OF TAZEWELL } SS

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(SEAL) _____

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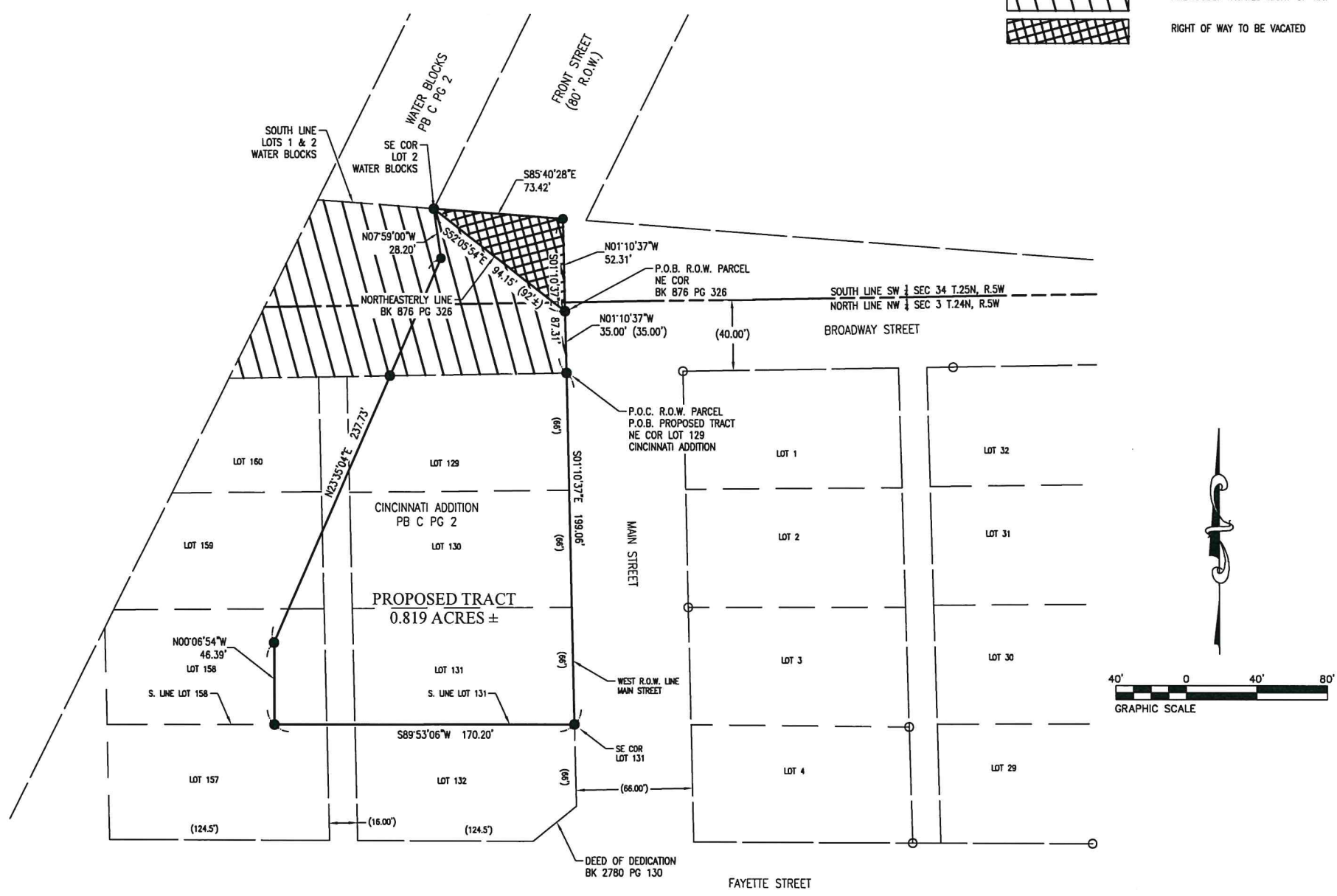
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VERTICAL DATUM: NAVD 88 (GEOID 18)
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LONGITUDE: 89°39'17.83894"W
EASTING: 2438748.82 SFT
ELEV: 482.23 FT
CM SCALE FACTOR: 1.0000535744

FIELD WORK COMPLETED ON MARCH 10, 2023.

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LEGEND

- FOUND IRON PIN
- 1/2" X 24" IRON PIN SET
- RECORD DISTANCE
- MEASURED DISTANCE
- PROPOSED BOUNDARY LINE
- RIGHT OF WAY LINE
- SECTION LINE
- PREVIOUSLY VACATED RIGHT OF WAY
- RIGHT OF WAY TO BE VACATED



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THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.

DATE OF PLAT OR MAP: 6/5/2023

Serena Page

SERENA PAGE
LICENSE NUMBER: 035-003987
EXPIRATION DATE: NOVEMBER 30, 2024

TWM
CONSULTING ENGINEERING
GEOSPATIAL SERVICES
ILLINOIS | SWANSEA
COLUMBIA
GLEN CARBON
PEORIA
MISSOURI | ST. CHARLES
ST. LOUIS
COLUMBIA
TENNESSEE | NASHVILLE
CHATTANOOGA

THOUVENOT, WADE & MOERCHEN, INC.
PEORIA OFFICE
1014 W PIONEER PKWY, SUITE 100
PEORIA, IL 61615
309-326-6030
WWW.TWM-INC.COM

PROF. LICENSE	NUMBER
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IL. PROF. LAND SURV. CORP.	048-000029
KS. PROF. ENGR. FACILITY	E-3256
MO. PROF. ENGR. CORP.	001528
MO. LAND SURVEYING CORP.	000346
TN. PROF. ENGR. FIRM	8974

SEAL
STATE OF ILLINOIS
SERENA L. PAGE
PLS. NUMBER 035-003987
DATE SIGNED: 6/5/2023
LICENSE EXPIRATION: 11/30/2024

ISSUED FOR
DATE OF ISSUANCE

REV.	DATE	DESCRIPTION
△		
△		
△		
△		

DRAWN BY: MH
DESIGNED BY: SP
CHECKED BY: SP
APPROVED BY: SP
PROJECT NO: 230160

PROJECT:
CITY OF PEKIN - BROTHERTON

TITLE:
PLAT OF SURVEY



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Resolution No. 35-23/24 Award Request for Proposal Derby St. Project Loan to Morton Community Bank

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: On May 8, 2023, the City Council passed Resolution No. 1-23-/24, Awarding Derby Street Rehabilitation to Otto Baum. The Resolution authorized the City to enter into a construction agreement with Otto Baum to provide rehabilitation construction costing \$7.9 million, over \$2 million of which will be reimbursed by Illinois American Water. The City's remaining construction costs are approximately \$5.9 million. In order to pay for the rehabilitation of Derby Street project, Council action is necessary to accept the proposal from Morton Community Bank. The City of Pekin received one bid from qualified banking institutions. Morton Community Bank is the only bank that submitted a proposal. The terms of the \$5.5 million loan proposal require a fixed rate at 5.2%, 20 year term, no prepayment penalty and principal and interest payment due annually. Interest only payment due within the first year. First principal payment isn't due until August 2024 and then annually going forward. Staff recommends approval.

FINANCIAL IMPACT: \$5,500,000

Requested Amount: \$5,500,000

Line Item: 277-277-492100

Budgeted Amount: \$5,500,000

Remaining Funds: N/A

IMPACT IF APPROVED: City receives \$5,500,000 in loan proceeds

IMPACT IF DENIED: City does not receive \$5,500,000 in loan proceeds

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:

Resolution No. 35-23/24 Award Request for Proposal on Derby Street Upgrade Loan to Morton Community Bank

WHEREAS, the City of Pekin (the “City”) is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to incur debt; and

WHEREAS, the City Council previously approved a contract with Otto Baum Company for the re-construction of Derby Street from 14th Street to 8th Street for \$7.9 million; and

WHEREAS, the City entered into an agreement with Illinois American Water (“IAW”) that requires IAW to re-imburse the City for all work on Derby Street related to water main construction, which is estimated at over \$2 million; and

WHEREAS, the remaining cost to the City after reimbursement by IAW is approximately \$5.9 million; and

WHEREAS, the City of Pekin issued a request for proposal for a loan for \$5.5 million; and

WHEREAS, Morton Community Bank was the sole respondent to the request for proposals; and

WHEREAS, the City Council desires to borrow the funds necessary for the Derby Street project from Morton Community Bank pursuant to the terms of the loan proposal attached hereto as Exhibit A; and

WHEREAS, the City Council does hereby find and determine that upon the borrowing of an amount not to exceed \$5,500,000.00 and the issuance of a promissory by the City in that amount, the aggregate outstanding indebtedness of the City, including bonds, notes and other indebtedness, will not exceed the City’s debt limitation set forth under the Illinois Municipal Code and, as such, the City is authorized to issue said promissory note.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are incorporated herein.

Section 2. The Mayor is authorized to execute, and the City Clerk is directed to attest, any loan agreement, promissory note, or other document required to obtain financing from Morton Community Bank in accordance with the terms set forth on the attached Exhibit A.

Section 3. The City hereby designates the loan approved herein as a “qualified tax-exempt obligation” as defined in Section 265(b)(3) of the Internal Revenue Code (the “Code”) to the extent the loan is tax-exempt under Section 103 of the Code. The City represents, certifies, and covenants that (i) the loan and promissory note approved herein is not a “private activity bond” as defined in Section 141(a) of the Code, and (ii) including the loan and note approved herein, the City does not reasonably expect to issue in excess of \$10,000,000 in “qualified tax-exempt obligations” (other than those enumerated in section 265(b)(3)(C)(ii) of the Code) during the instant calendar year.

Section 4. This Resolution shall take effect upon its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of

_____, 20____.

MAYOR

ATTEST:

CITY CLERK



June 30, 2023

City of Pekin
111 S. Capitol St.
Pekin, IL 61554

Attn: John Dossey
Roy Beckman
Bob Grogan, CPA

Term Sheet for Proposed Financing on Derby Street Upgrade

Morton Community Bank ("Bank") would like to thank you for your financing request. We appreciate the opportunity to provide you with this non-binding term sheet outlining the general terms and conditions of the proposed financing that we have discussed.

Please be advised that this correspondence may not necessarily contain all of the terms and conditions of the proposed financing, as it is only a summary. Also please be aware that during the Bank's due diligence and consultation with legal counsel, the Bank may become aware of information that may affect the terms of the proposed financing such that the Bank may make changes it deems appropriate.

Credit Facility 1: Commercial Real Estate Term Loan

Borrower: City of Pekin
Amount: \$5,500,000
Purpose: Derby Street Upgrade
Rate: Fixed rate of 5.20% Bank-qualified tax-exempt
Term: Twenty (20) years. Multi-draw loan

Amortization: Twenty (20) years.

Repayment: Interest-only required payment semi-annual for the first year.
First Principal and Interest payment August of 2024, then
Principal and Interest payment due annually.

Prepayment: No Prepayment penalty following five business days' notice as requested.

Closing Fees: \$500.00 loan fee and all third-party cost

Expenses: Borrower will be responsible for paying all direct costs including, but not limited to, loan documentation and review fees, attorney fees, appraisal fees, title insurance costs, environmental inspection expense, and recording/filing fees (if applicable). These costs are in addition to any other fees shown in this term sheet. Funds will be directed to and from the City's bank account at NO cost.

Security:

1. General Obligation, City pledge its full faith and credit.

Conditions:

1. THE PROPOSED LOAN PRICING IS SUBJECT TO SATISFACTORY OPINION FROM THE CITY'S LEGAL COUNCIL THAT LOAN IS TAX EXEMPT, BANK QUALIFIED, LEGALLY PERMISSIBLE, AND IS A GENERAL OBLIGATION OF THE CITY OF PEKIN.
2. Receipt and acceptable review of the **2020** Audited Financial Statement prior to funds release.
3. Timeline on receipt of 2021 & 2022 Audits
4. The proposed extension of credit is also subject to approval of its terms and conditions by the Bank's appropriate loan committees and if necessary, its board of directors and there is no assurance that such approvals will ultimately be obtained. The loan is further subject to the execution and delivery of documents satisfactory in forms and substance to the Bank and its legal counsel.
5. Reporting requirements going forward, we will want the April 2023 internal numbers as soon as available.

Covenants:

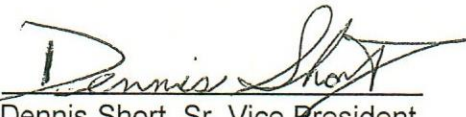
1. All deposit and operating accounts of Borrower shall be maintained with the Bank while the loans are outstanding.

Confidentiality. This term sheet is for your exclusive use only and is confidential. You agree that this proposed financing shall not be disclosed or communicated in any form or manner to any financial institution or other third party without prior written consent of the Bank. No third parties are entitled in any way to rely upon it.

We appreciate the opportunity to be of service to you and your organization.

Sincerely,

MORTON COMMUNITY BANK

By: 
Dennis Short, Sr. Vice President
Commercial Loan Officer

Acknowledged by Borrower:

CITY OF PEKIN.

By: _____

Its: _____

Date: _____

City of Pekin - Derby Street Upgrade

Compounding Period: Exact Days

Nominal Annual Rate: 5.200%

Cash Flow Data - Loans and Payments

Event	Date	Amount	Number	Period	End Date
1 Loan	07/31/2023	2,500,000.00	1		
2 Payment	01/31/2024	Interest Only	1		
3 Loan	03/31/2024	3,000,000.00	1		
4 Payment	07/31/2024	Interest Only	1		
5 Payment	08/31/2024	432,675.16	20	Annual	08/31/2043

TVAlue Amortization Schedule - Normal, 360 Day Year

Date	Loan	Payment	Interest	Principal	Balance
Loan 07/31/2023	2,500,000.00				2,500,000.00
2023 Totals	2,500,000.00	0.00	0.00	0.00	
1 01/31/2024		66,444.44	66,444.44	0.00	2,500,000.00
Loan 03/31/2024	3,000,000.00				5,500,000.00
2 07/31/2024		97,304.04	97,304.04	0.00	5,500,000.00
3 08/31/2024		432,675.16	46,391.47	386,283.69	5,113,716.31
2024 Totals	3,000,000.00	596,423.64	210,139.95	386,283.69	
4 08/31/2025		432,675.16	269,606.49	163,068.67	4,950,647.64
2025 Totals	0.00	432,675.16	269,606.49	163,068.67	
5 08/31/2026		432,675.16	261,009.15	171,666.01	4,778,981.63
2026 Totals	0.00	432,675.16	261,009.15	171,666.01	
6 08/31/2027		432,675.16	251,958.53	180,716.63	4,598,265.00
2027 Totals	0.00	432,675.16	251,958.53	180,716.63	
7 08/31/2028		432,675.16	243,094.94	189,580.22	4,408,684.78
2028 Totals	0.00	432,675.16	243,094.94	189,580.22	
8 08/31/2029		432,675.16	232,435.66	200,239.50	4,208,445.28
2029 Totals	0.00	432,675.16	232,435.66	200,239.50	
9 08/31/2030		432,675.16	221,878.59	210,796.57	3,997,648.71
2030 Totals	0.00	432,675.16	221,878.59	210,796.57	
10 08/31/2031		432,675.16	210,764.92	221,910.24	3,775,738.47
2031 Totals	0.00	432,675.16	210,764.92	221,910.24	
11 08/31/2032		432,675.16	199,610.71	233,064.45	3,542,674.02
2032 Totals	0.00	432,675.16	199,610.71	233,064.45	
12 08/31/2033		432,675.16	186,777.65	245,897.51	3,296,776.51
2033 Totals	0.00	432,675.16	186,777.65	245,897.51	
13 08/31/2034		432,675.16	173,813.38	258,861.78	3,037,914.73
2034 Totals	0.00	432,675.16	173,813.38	258,861.78	
14 08/31/2035		432,675.16	160,165.62	272,509.54	2,765,405.19
2035 Totals	0.00	432,675.16	160,165.62	272,509.54	
15 08/31/2036		432,675.16	146,197.75	286,477.41	2,478,927.78
2036 Totals	0.00	432,675.16	146,197.75	286,477.41	

16 08/31/2037		432,675.16	130,694.58	301,980.58	2,176,947.20
2037 Totals	0.00	432,675.16	130,694.58	301,980.58	
17 08/31/2038		432,675.16	114,773.49	317,901.67	1,859,045.53
2038 Totals	0.00	432,675.16	114,773.49	317,901.67	
18 08/31/2039		432,675.16	98,013.01	334,662.15	1,524,383.38
2039 Totals	0.00	432,675.16	98,013.01	334,662.15	
19 08/31/2040		432,675.16	80,589.07	352,086.09	1,172,297.29
2040 Totals	0.00	432,675.16	80,589.07	352,086.09	
20 08/31/2041		432,675.16	61,806.12	370,869.04	801,428.25
2041 Totals	0.00	432,675.16	61,806.12	370,869.04	
21 08/31/2042		432,675.16	42,253.08	390,422.08	411,006.17
2042 Totals	0.00	432,675.16	42,253.08	390,422.08	
22 08/31/2043		432,675.16	21,668.99	411,006.17	0.00
2043 Totals	0.00	432,675.16	21,668.99	411,006.17	
Grand Totals	5,500,000.00	8,817,251.68	3,317,251.68	5,500,000.00	

Last interest amount decreased by 0.17 due to rounding.

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	Amount Financed	Total of Payments
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you have made all payments as scheduled.
5.268%	\$3,317,251.68	\$5,500,000.00	\$8,817,251.68

		REQUEST FOR COUNCIL ACTION	
		Agenda Date: July 24, 2023 To: Council Members From: Dean Schneider, Public Property Manager	
AGENDA ITEM:		Resolution No. 36-23/24 Award Bus Department DigiTalk Radio System Contract to Radilink, Inc.	
ACTION REQUESTED:		Approve and Adopt the Resolution.	
		REQUEST FOR COUNCIL ACTION	
		Agenda Date: July 24, 2023 To: Council Members From: Saskia Courtney, Bus Department Director	
AGENDA ITEM:		Resolution No. XXXX - 23/24 Authorize Purchase of Digatalk mobile radios	
ACTION REQUESTED:		Approve and Adopt the Resolution.	
DESCRIPTION: The bus department is requesting the purchase of Digatalk mobile radios. These radios will be installed on all school buses. Hand-held radios will also be provided for office- and school staff as well as the software for the dispatch console. The current bus radios are not only unreliable but also unsafe. The current radios are creating hazardous driving conditions for the drivers. This purchase will include activation and programming of the new radios as well as removal of the old. One year of air-time (billed annually in advance) is included. This purchase was put out for RFP and only one vendor responded, which is attached. Staff recommends approval of this purchase.			
FINANCIAL IMPACT: This is a budgeted item that was presented during the budget process and approved by council.			
Requested Amount: \$67,435.20 Line Item: 501-501-555000 Budgeted Amount: \$67,000 Remaining Funds: -\$435.20			
IMPACT IF APPROVED: The school bus drivers will be able to perform their duties in a safe and legal manner, greatly increasing student safety on the bus.			
IMPACT IF DENIED: Bus drivers will continue to operate with current equipment which is unreliable and unsafe and endangers passengers on the bus as well as citizens on the roadways.			
ALTERNATIVES:			
REQUIRED SIGNATURES			
Finance Department (Certification of Availability of Funds): Date:			
City Manager: Date:			
REQUIRED SIGNATURES			

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:

Resolution No. 36-23/24 Award Bus Department DigiTalk Radio System to Radilink, Inc.

WHEREAS, the Pekin Bus Department is in need of new mobile radios to be installed and school buses, hand-held radios for office and school staff, and supporting software, as the old radios were unreliable and unsafe; and

WHEREAS, the Bus Department issued a Request for Proposal (RFP) for new Digatalk radios and software; and

WHEREAS, the City received one response to the RFP, from Radi-Link, Inc., a copy of which is attached hereto as Exhibit A; and

WHEREAS, the City Council finds that the quote submitted by Radi-Link, Inc. is the lowest and best quote to meet the Bus Department's needs.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitals set forth above are found to be true and correct and are incorporated herein.

Section 2. The purchase of Digatalk mobile radios, as described on and in accordance with Exhibit A attached hereto, is approved.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

Radilink, Inc

39W284 Highland Ave

Elgin, IL. 60124

July 10th, 2023

City of Pekin
111 S. Capitol
Pekin, IL 61554
Attn: City Clerk

RE: DigiTalk Radio Systems

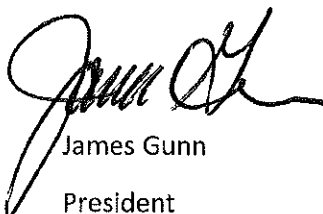
Attached please find our company's RFP to provide the removal of your existing 85 - Verizon PTT radios. Provide and install 85 - DTP8900 Digatalk mobile radios. In addition, we will provide 20 – DTP9850 Digatalk handheld radios and 5 – dispatch console applications.

The radio pricing includes the activation and programming of each radio. Programming will be set up prior to the radio being delivered and installed. The dispatch consoles are software downloads. Your IT Department will need to install that software.

The airtime is billed annually in advance. All radios and consoles require an airtime/data package for operation.

Please call with any questions or concerns, I'm available anytime at 847-742-4628

Sincerely



James Gunn
President

Attachment: RADILINK. INC (3606 : Resolution No. 36-23/24 Award Bus Department DigiTalk Radio System Contract to Radilink, Inc.)

Radi-Link, Inc.

39W284 Highland Ave

Elgin, IL. 60124

Phone 847-742-4628

SEALED BID

DATE	BID No.
6/30/2023	162907

NAME / ADDRESS
City of Pekin Saskia Courtney 1130 Koch Street Pekin, IL 61554

			P.O. NO.	PROJECT
ITEM	DESCRIPTION	QTY	COST	TOTAL
DTP-8900	DTP Mobile radio, dash mount, Nationwide PTT, vehicle mounted, Price includes, radio, mount, microphone, power cable and ACTIVATION. Warranty 1-year, parts and labor	85	269.00	22,865.00
DTP-9850	DTP-9850 HD portable radio, Nationwide PTT, Price includes: radio, battery, antenna, charger and ACTIVATION. Warranty 1-year, parts and labor	20	269.00	5,380.00
ANN Air Time	Annual air-time without GPS	110	264.00	29,040.00T
POC Console	POC Dispatch console, requires air-time/data package	5		0.00
Labor	On-site labor, remove existing Verizon PTT radio system. Install new Digitalk DTP8900 mobile radio. Check for proper operation	85	75.00	6,375.00
	1) removal of your existing Verizon PTT radios and accessories. (85) 2) Provide and Install 85 new Digatalk PTT mobile radios 3) Provide 20 hand held radios without GPS 4) Provide 5 Console applications 5) 1 - year of Data/airtime for PTT radios and consoles (110 units) Telecom Sales Tax		13.00%	3,775.20

SIGNATURE _____



**REQUEST FOR PROPOSAL
DIGITALK RADIO SYSTEM
PURCHASE AND INSTALL**

Date of Issue: June 30, 2023

Overview of the Requirements

The City of Pekin is seeking proposals for the supply and installation of DigiTalk Radio Systems as well as removal of the current equipment (the "Project").

The purpose of this Request for Proposal (RFP) is to solicit proposals from contractors ("Bidders") interested in undertaking the above noted Project. Proposals will be evaluated in accordance with Section 3 of this RFP. Based on the evaluation, the City intends to select a Bidder who, in the sole and unfettered opinion of the City, best meets the criteria as stated in Section 3. Interested firms must demonstrate their ability to achieve a high standard in the delivery of quality products and/or services being sought by the City.

All proposals marked "DigiTalk Radio Systems , Confidential – Do Not Open", will be received by 12:00 PM, local time on or before July 14, 2023, at:

City of Pekin
111 S. Capitol
Pekin, IL 61554
Attn: City Clerk

City of Pekin Designated Contact Person:

Saskia Courtney, Bus Department Director
Phone: 309-478-5448
E-mail: scourtney@ci.pekin.il.us

Proposals will be unsealed and read aloud on July 14, 2023 at 1:00 PM at City Hall at the above address.

The City of Pekin reserves the right to accept or reject any and all proposals and to waive irregularities and informalities at its discretion. The City reserves the right to accept a proposal other than that with the highest evaluated score without stating reasons. By submitting a proposal, the Bidder waives any right to contest, in any proceedings or action, the right of the City to accept or reject any proposal in its sole and unfettered discretion. Without limiting the generality of the foregoing, the City may consider any other factor besides capability to perform the work, in its sole and unfettered discretion.

This Request for Proposal does not commit the City to award a contract or pay any costs incurred in the preparation of a proposal, or attendance at an interview meeting with City staff.

1.0 REQUEST FOR PROPOSAL (RFP)

1.1 DEFINITIONS

Throughout this Request for Proposal, terminology is used as follows:

- a. "City" means the City of Pekin;
- b. "Contract" means the written agreement resulting from this RFP executed by the City and the successful Bidder.
- c. "must", "mandatory", "will" or "required" means a requirement that must be met in order for a proposal to receive consideration;
- d. "Bidder" means an individual or a company that submits, or intends to submit, a proposal in response to this "RFP";
- e. "Proposal" means a submission by a Bidder in response to this RFP;
- f. "Should", "may" or "desirable" means a requirement having a significant degree of importance to the objectives of the RFP.

1.2 ENQUIRIES

All inquiries related to this RFP are to be directed, in writing, to the City of Pekin Designated Contact Person by **12:00 PM, local time, July 7, 2023**. Inquiries shall only be by written request, either mailed, hand delivered, E-Mailed or faxed to the City's designated contact. Information obtained from any other source is not official and should not be relied upon. Inquiries and responses will be recorded and will be posted on the city's website by Monday, July 10, 2023 at 12 pm:

http://www.ci.pekin.il.us/government/city_clerk/bids.php

Questions received after the inquiry deadline will not be answered.

1.3 CLOSING DATE - FINAL DATE AND TIME FOR RECEIPT OF SUBMISSIONS

Sealed submissions, clearly marked on the outside of the envelope with the words **"DigiTalk RADIO SYSTEMS, Confidential – Do not Open"**, will be received at the office of the City Clerk, **12:00 PM, local time on or before July 14, 2023**. Submissions will be opened publicly. Submissions must not be submitted electronically by facsimile or email. Submissions and their envelopes should be clearly marked with the name and address of the Bidder and the program title.

1.4 CONTACTS DURING THE RFP PROCESS

The Designated Contact Person for the City of Pekin is the City's only representative authorized to communicate and otherwise deal with Bidders and all Bidders must communicate and otherwise deal with that person only. Contact with any other City representative, including Members of Council, officers or employees of the City regarding this RFP or a Bidder's submission may result in that proposal being removed from consideration for this and any future competitions.

In the case of a Bidder having a dispute with their submission being removed under this clause, a formal appeal letter must be presented to the Designated Contact Person within five working days of notice of removal, stating clearly the reason(s) that they feel that their submission should be reinstated. Under this process the Chief Administrative Officer, at his/her sole discretion, will make the final decision.

1.5 LATE SUBMISSIONS

Late submissions will not be accepted and will be returned, unopened, to the Bidder. In this case, the City has no obligation to proceed.

1.6 NO OBLIGATION TO PROCEED

Although the City fully intends at this time to proceed through the RFP process, the City is under no obligation to complete the RFP process. The receipt by the City of any information (including any submissions, ideas, plans, drawings, models or other materials communicated or exhibited by any intended Bidder, or on its behalf) shall not impose any obligations on the City.

1.7 SUBSEQUENT INFORMATION

Bidders are advised that all subsequent information regarding this RFP including any addendum will be posted on the city's website by Monday, July 10, 2023 at 12pm:
http://www.ci.pekin.il.us/government/city_clerk/bids.php

Notification will not automatically be sent to Bidders. It is the Bidder's sole responsibility to ensure all notifications, addenda and additional information is obtained. All addenda must be acknowledged in your submission on the Certification Document.

1.8 EXAMINATION AND INTERPRETATION OF DOCUMENTS

Each Bidder shall review all RFP documents and shall promptly report and request clarification of any discrepancies, deficiencies, or errors. Any such request must be submitted by 12pm on July 7, 2023. Where such requests result in a change in the RFP, the City will prepare and issue an addendum to the RFP. Request for clarification shall only be by written request, either mailed, hand delivered, emailed or faxed to the City's designated contact. All requests must be submitted in accordance with clause 1.2 herein.

1.9 EVALUATION COMMITTEE

Evaluation of proposals will be by a committee formed by the City.

1.10 EVALUATION AND SELECTION

The evaluation committee will check Proposals against the mandatory criteria. Proposals not meeting all mandatory criteria will be rejected without further consideration. Proposals that meet all the mandatory criteria will then be evaluated and scored against the desirable criteria. By responding to this RFP, Bidders will be deemed to have agreed that the decision of the evaluation team will be final and binding.

1.11 DOCUMENTS

Attachments A and B must be included with the proposal (Certification Document and Questionnaire).

1.12 AUTHORIZED SIGNATOR

The proposal must be signed by the person(s) authorized to a) sign on behalf of the Bidder and b) bind the Bidder to statements made in the RFP.

1.13 CHANGES TO PROPOSAL WORDING

The Bidder shall not change the wording of its proposal after closing and no words or comments will be added to the Proposal unless requested by the City for purposes of clarification.

1.14 BIDDER EXPENSES

Bidders are solely responsible for their own expenses in preparing a proposal and for any subsequent negotiations with the City. The City will not be liable to any Bidder for any claims, whether for costs or damages incurred by the Bidder in preparing the proposal, loss of anticipated profit in connection with any final Contract or any other matter whatsoever.

1.15 ACCEPTANCE OF PROPOSALS

This RFP is not an agreement to purchase goods or services. The City is not bound to enter into a Contract with any Bidder. Proposals will be evaluated using the mandatory and desirable criteria provided herein. The City will be under no obligation to receive further information, whether written or oral, from any Bidder.

1.16 DEFINITION OF CONTRACT

Notice in writing to a Bidder that it has been identified as a successful Bidder will not constitute a Contract. Only if a Bidder and the City enter into a subsequent full written Contract will a Bidder acquire any legal or equitable rights or privileges relative to the goods or services.

1.17 MODIFICATION OF TERMS

The City reserves the right to modify the terms of this RFP at any time in its sole discretion. This includes the right to cancel this RFP at any time without entering into a Contract.

1.18 OWNERSHIP OF PROPOSALS

All documents, including Proposals, submitted to the City become the property of the City. They will be received and held in confidence by the City, subject to the provisions of the Illinois Freedom of Information Act.

1.19 INTERVIEWS WITH BIDDERS

The City reserves the right to interview any or all Bidders, subsequent to submission of all proposals.

2.0 SERVICES**2.1 SCOPE OF WORK**

The following is a general scope of work for the Project that should be addressed by Bidders' proposals

- a. Provide & install Push-to-Talk (PTT) radios for all school buses and offices. The PTT radios must offer the following:
 - One button PTT capabilities
 - Multiple Groups
 - Private Calls
 - Priority Interrupt feature
 - Call recording and playback capabilities on radios
 - PTCRB Certified equipment
 - Carrier Certified equipment

- Android/iOS applications available
- Must be able to utilize PC software for Dispatching and GPS tracking
- Must be in "two-way" radio form factor (no apps on smartphone)
- Must be able to provide "dedicated enterprise level data service"
- Must be able to provide Over The Air (OTA) programming
- Must be able to provide 99.999 % PTT uptime with geo-redundant self-healing servers
- Must offer both Portable and Mobile radio options

There are approximately 110 radios currently at this location. The proposal should include costs for replacing the radios currently in use, vehicle installation if needed, and any charges to install/program Base Stations and/or Dispatch Console(s).

2.2 EQUIPMENT SPECIFICATIONS

85 Digatalk Plus DTP8900 Mobile radio. Price to include: radio, mount, microphone and activation

20 Digatalk Plus DTP9850 Portable radio. Price to include: Radio, battery, antenna, charger and activation.

5 Digatalk Plus PC Windows Dispatch Console. Price to Include: Software and activation.

110 Monthly data service without GPS option

85 remove existing radio and install new DTP8900 Mobile

2.3 PROPOSED SCHEDULE

The following activities and dates are proposed by the City and shall be considered by the Bidders in the preparation of their Proposal.

Activity	Proposed Date
Issue RFP	June 30, 2023
Questions on RFP due	July 7, 2023
Close RFP	July 14, 2023
Selection of preferred Bidder	July 17, 2023
Completion of project	TBD by Contract

3.0 EVALUATION CRITERIA

3.1 EVALUATION PROCESS

Proposals will be checked against the mandatory criteria. Submissions not meeting all mandatory criteria will be rejected without further consideration. Submissions that do meet all the mandatory criteria will then be assessed and scored against the desirable criteria.

3.2 MANDATORY CRITERIA

The following are mandatory criteria. Proposals not clearly demonstrating that they meet all the mandatory criteria will receive no further consideration during the evaluation process.

Item	Mandatory Criteria
a)	Complete Proposal (with cost estimate and appendices—see Section 4.2) must be received at the closing location by the specified closing date and time.
b)	Certification Document and Questionnaire completed.
c)	The correct number of copies of the proposal must be submitted.

3.3 DESIRABLE CRITERIA

Proposals meeting the mandatory requirements will be further assessed against the criteria outlined in the SCORECARD, a copy of which is contained in Attachment C.

By responding to this RFP, Bidders will be deemed to have agreed that the decision of the Evaluation Team will be final and binding. It is the Bidder's responsibility to ensure that their submitted proposal addresses all evaluation criteria to receive full consideration.

4.0 PROPOSAL FORMAT

4.1 NUMBER OF COPIES

Three (3) copies of the Proposal must be submitted.

4.2 FORMAT AND SEQUENCE

The following format and sequence must be followed in order to provide consistency in Bidder proposals and ensure each Proposal receives full consideration.

- Minimum font size of 12.
- All pages are to be consecutively numbered.
- Transmittal/Cover Letter
- Proposal
- Cost Estimate Summary
- Proposal Appendices
- Bidder's Certification and Questionnaire Documents (signed by authorized company representative where applicable)
- Copy of insurance coverage

The main body of the proposal must address and be organized under the following headings:

1. Understanding of the objectives and Bidder's approach to meeting those objectives:
 - The Proposal should demonstrate a clear and coherent understanding of the City's requirements and needs and the opportunities and challenges that may surface during the period of the Contract.
 - Indicate why you are interested in the City as a client.
2. Bidder Experience:
 - Provide details of consultant's experience that is relevant to the City's needs and objectives.
 - Identify number of years Bidder has been in business.
3. Bidder Team:
 - The Proposal should demonstrate that the team and its members have all the necessary skills and abilities to undertake the work that will be required.
 - Identify proposed sub-contractors /consultants.
 - Identify capacity of team to commit to City's objectives and priorities.
4. Appendices:
 - Supply Data Sheets – Specific product highlights and delivery timelines.

ATTACHMENT A - CERTIFICATION DOCUMENT

Certification

We have carefully read and examined the RFP document and have conducted such other investigations as were prudent and reasonable in preparing this Proposal.

We certify that the statements made in this proposal are true and complete. These statements represent our proposal to the City of Pekin. We agree to be bound by statements and representations made in this proposal.

Print Company Name: RADILINK, INC

Company Address: 39W 284 HIGHLAND AVE, ELGIN, IL 60124

Print Name and Title of Authorized Signing Officers: _____

JAMES GUNN, PRESIDENT

Signature of Authorized Signing Officer: 

Telephone Number: 847-742-4628 Fax Number: _____

E-mail address: JIM @ RADILINK.COM

Signed this 7th day of July, 2023.

ATTACHMENT B – QUESTIONNAIRE

Question	Response
What is the warranty on parts and labor for the PTT radios as well as any other installed components?	1-YEAR PARTS & LABOR
Does your proposal include monthly data/airtime charges?	YES - INVOICED YEARLY IN ADVANCE.
What is your projected time frame for installation of the equipment?	INSTALLATION TO START 14 DAYS ARO
Any additional highlights about your proposal/company/hardware that is valuable to our specific needs?	

ATTACHMENT C – SCORECARD

1. **Understanding Our Objectives** – How well has the Bidder demonstrated that they understand our unique objectives and circumstances?

10	8	6	4	2
High level of understanding, we're on the same wavelength			They are treating this as a generic project	

2. **Proposals Thoroughness & Approach** – How well does the Bidders' approach address our objectives and circumstances?

10	8	6	4	2
Excellent approach – covers all the bases in a logical manner			Their approach is narrowly focused – City staff will have to cover numerous other elements	

3. **Firm Qualifications & Experience** – What company resources is the Bidder willing to commit to Pekin and how well can the Bidders team deliver the goods to ensure successful projects?

10	8	6	4	2
Excellent Team with the right combination of experience, skills and local knowledge. The team is well led			Weaknesses noted in experience and skills. Capacity to meet deadlines is a concern	

4. **References** – What is the Bidders' track record in other similar sized communities?

10	8	6	4	2
Outstanding – a lot of experience and consistently satisfied clients			Not a lot of experience and/or some client dissatisfaction	

5. **Product Capabilities** – How well does the product capabilities fulfill our current and anticipated future needs?

20	15	10	5	0
Highly capable – all elements are well covered			Narrow range - basic support	

6. **Trustworthiness** – How confident are we that we can place our trust in the Bidder and the core team members to always act in the best long-term interests of the City (rather than their own short-term self-interest)?

10	8	6	4	2
High Level of Trust			Low Level of Trust	

7. **Post Installation Customer Support** – What does the Bidder's post installation support and approach look like?

20	15	10	5	0
Highly capable, systematic and organized			Hit or miss	

8. **Overall Impression** – What is the reviewers overall impression of the suitability of the Bidder for this project?

10	8	6	4	2
Highly Impressed	Moderately impressed		Not very impressed	

Total Score _____ / 120

Reviewed by: _____

Proposal Submitted by: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/02/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Turk Financial Services, Inc 37W181 Olwin Drive Elgin IL 60124	CONTACT NAME: Thomas Turk PHONE (A/C, No, Ext): 847 214 1699 FAX (A/C, No): 847 214 1740 E-MAIL ADDRESS: tturk32@gmail.com														
INSURED Radi-Link, Inc 39W284 Highland Ave Elgin IL 60124	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Wesco Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B: AmTrust Insurance Company</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Wesco Insurance Company		INSURER B: AmTrust Insurance Company		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
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INSURER B: AmTrust Insurance Company															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC OTHER:			WPP1932934	09/12/22	09/12/23	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☒ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			WPP1932937	09/12/22	09/12/23	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☐ EXCESS LIAB ☐ DED ☐ RETENTION \$			WPP1932940	09/12/22	09/12/23	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ Y	N/A	KWC1295084	09/12/22	09/12/23	☐ PER STATUTE ☒ OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

City of Pekin
 111 S Capital
 Pekin, IL 61554

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

T. L.



REQUEST FOR COUNCIL ACTION

Agenda Date:
To:
From:

July 24, 2023
Council Members
John Dossey, Interim City Manager and Police Chief

AGENDA ITEM: Resolution No. 37-23/24 Authorize Purchase of Rifles for Police Department wit Rock River Arms

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: The police department is requesting to purchase 15 rifles from Rock River Arms Inc. In 2022 the police department turned in several rifles that were provided through a LESO program through the State of Illinois. These rifles had been in service for several years and were in need of repair. The police department is looking to outfit the remainder of the department (officers) with these new rifles, so each officer has a rifle available to them. Staff provided information during the budget process and this was approved as part of the police budget. Staff recommends approval of this purchase from Rock River Arms.

FINANCIAL IMPACT: This is a budgeted item that was presented during the budget process and approved by council.

Requested Amount: \$15,414.75

Line Item: 100-761-529000

Budgeted Amount: \$40,000

Remaining Funds: \$38,522.38

IMPACT IF APPROVED: The remaining officers will be properly outfitted with rifles that are readily available for service

IMPACT IF DENIED: Officers would not have access to necessary tools in the event of a major event.

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
Date:

City Manager:
Date:

Resolution No. 37-23/24 Authorize Purchase of Rifles for Police Department from Rock River Arms

WHEREAS, the Pekin Police Department is in need of 15 new rifles to replace several that were old and in need of repair; and

WHEREAS, the Police Department obtained quotes from three different vendors for the purchase of new rifles; and

WHEREAS, the City Council finds that the quote submitted by Rock River Arms, Inc., attached hereto as Exhibit A, is the lowest and best quote to meet the Police Department's needs.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitals set forth above are found to be true and correct and are incorporated herein.

Section 2. The purchase of 15 rifles from Rock River Arms, Inc., as described on and in accordance with Exhibit A attached hereto, is approved.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



CITY OF PEKIN
POLICE DEPARTMENT



RE: Patrol Rifle Purchase FY' 24
TO: Chief Dossey
FROM: Lieutenant Jones

Sir,

I have included the 3 quotes for a patrol rifle purchase. The rifle packages are priced below:

Individual Rifle Cost

- Rock River LE2025 Enhanced A4 carbine - \$1,027.65
- LMT CQB 5.56 MARS - \$1,734.61
- Springfield Armory Saint Victor 5.56 SBR - \$1,094.13

Total Cost for 15 Rifles

- Rock River LE2025 Enhanced A4 carbine - \$15,414.75
- LMT CQB 5.56 MARS - \$26,019.15
- Springfield Armory Saint Victor 5.56 SBR - \$16,411.95

The Rock River and Springfield Armory price includes a tactical sling and quick detach swivel attachments. The LMT does not, and the items would need to be purchased separately.

I believe the rifle package the department should utilize is the Rock River LE2025 Enhanced A4 carbine. The department can purchase the rifles directly from the company as opposed to going through a 3rd party dealer for the Springfield Armory platform. Rock River is also an Illinois company. If a rifle breaks or has a defect, the rifle could be returned directly to the company to be fixed. This allows for less shipping costs to return weapons and expedited repair times.

Respectfully Submitted,

Robert Jones

Lieutenant | Pekin Police Department
111 S. Capitol | Pekin, IL 61554
309.478.5340 | rdjones@ci.pekin.il.us





Law Enforcement Division Rep.

Jim Peck
773- 575-9829
1042 Cleveland Rd.
Colona, IL. 61241

LAW ENFORCEMENT SALES

JimP@rockriverarms.com

DATE: 05JUL23 / 11JUL23

INDIVIDUAL OFFICER PURCHASE: ☐

DEPARTMENTAL PURCHASE: ☒

DEPT: PEKIN POLICE DEPT.

RIFLE: ☒ PISTOL: ☐ ACC: ☐

SOLD TO: PEKIN POLICE DEPT.

111 S CAPITAL STREET

PEKIN IL 61554

E-MAIL: rdjones@ci.pekin.il.us

CELL PHONE: 309 218 3146

WORK PHONE: 309 478 5330

F.E.T EXEMPT PURCHASE. ALL CORRECT
PAPERWORK MUST ACCOMPANY ORDER.

THIS 7% DISCOUNT IS VALID TILL 31JU23. ALL
CORRECT PAPERWORK MUST BE SUBMITTED
BY 1200HRS 31JUL23

SHIP TO: LT. ROBERT JONES

PEKIN POLICE DEPT.

111 S CAPITAL STREET

PEKIN IL 61554

WEAPON
MODEL:

LE2025 LE ENHANSED CAR A4 SBR 10.5"BBL

W/SUB AR0026RAASY RADIAN RAPTER AMBI CH

AR3052MQUASY MLOC QD ADPTOR

AR0137QD QD SWIVEL

AR0137VTAC VTAC SLING

2 - AR3052M5ASY 5 SLOT MLOC 1913 RAIL

TOTAL PER UNIT

PER UNIT

15 UNITS

\$ 1015.00

\$ 9.00

\$ 15.00

\$ 34.00

\$ 32.00

\$ 1105.00

\$ 16,575.00

7% SALE DISC.

\$ 1160.25

TAX: DNA

SHIPPING AND HANDLING:

TOTAL:

\$ 15,414.75

PAYMENT TYPE:

CHECK: ☐ M/O: ☐ DEPT PO # ☐ QUOTE ☒

DISCOVER: ☐ VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS ☐

CARD # _____ SEC # _____ EXPIRES # ____/____/____

Attachment: 20230713191710955 (3593 : Resolution No. 37-23/24 Authorize Purchase of Rifles for Police Department wit Rock River Arms)



3549 N Vermilion St
Danville, IL 61832
www.oherron.com
rayoherron@oherron.com
1-800-223-2097

Quote

8.7.a

Page 1 of 1

Quote # 3148776
Customer No: 00-61554PP
Date: 7/6/2023

BILL TO:

PEKIN POLICE DEPT
111 SOUTH CAPITOL
PEKIN, IL 61554

SHIP TO:

PEKIN POLICE DEPT
111 SOUTH CAPITOL
PEKIN, IL 61554

BADGE NO:	PAYMENT TERMS: NET 30 DAYS	ORDERED BY: Lt. Robert Jones	ORDER COMMENT: Springfield Saint Quote				
ITEM NO	DESCRIPTION	QUANTITY	PRICE	DISC %	DISC PRICE	EXT PRICE	
	DGY						
STV9115556B	SAINT VICTOR 5.56mm SBR BLK	15.00	810.00			12,150.00	
RWR0001	RW RAPTOR AMBI CHR9 HANDLE	15.00	85.45	10.00	76.91	1,153.58	
AR0104AMBI	AMBI SAFETY/SELECTOR AR15	15.00	26.50	10.00	23.85	357.75	
MPIMAG518-BLK	MAGPUL MS4 DUAL QD SLNG BLK	15.00	64.95	10.00	58.46	876.83	
MPIMAG606	MAGPUL M-LOK QD SLING MOUNT	15.00	19.95	10.00	17.96	269.33	
MPIMAG247BLK	MAGPUL MBUS FRNT SITE GEN2 BLK	15.00	39.95	10.00	35.96	539.33	
MPIMAG248BLK	MAGPUL MBUS REAR SIGHT G2 BLK	15.00	57.95	10.00	52.16	782.33	
MPIMAG581	MAGPUL M-LOK ALUM RAIL 5 SLOT	15.00	20.95	10.00	18.86	282.83	

*****BID PRICING--NO FREIGHT*****

SPECIAL ORDER ITEM

*****CANNOT BE CANCELLED OR RETURNED*****

Note: The Rifle will be Drop shipped to the Department and all other items will be shipped to be assembled at the Department.

Total Discount:	473.55
Sales Tax:	0.00
Quote Total:	16,411.98

Quoted prices are good until 30 days from date of quote or until otherwise noted.
If you have questions or are ready to place an order please email orders@oherron.com
or call 1-800-223-2097

Packet Pg. 577

Attachment: 20230713191710955 (3593 : Resolution No. 37-23/24 Authorize Purchase of Rifles for Police Department wit Rock River Arms)



1600 E. Leonard CT, Eldridge, IA 52748 USA
 Phone 309-787-7151 / Fax 309-787-7193
www.lmtdefense.com

REQUESTED QUOTATION

Quote Number: Q6326
 Number of Pages: 2

Organization Name: PEKIN POLICE DEPT.
 Address: 111 S. CAPITOL ST.
 PEKIN, IL 61554

Contact Name: LT. R. JONES
 Customer Reference:
 Tel: 309-478-5330
 Fax:
 Email: rdjones@ci.pekin.il.us

Note: LMT Defense is pleased to offer this quotation subject to the following terms and conditions and for ultimate end use by the Pekin Police Department. If you have questions or need clarification, please feel free to contact me at (309) 732-9527.

Date of Quote: March 2, 2023
 Validity of Quote: 30 Days

Payment Terms: Net 30 w/PO
 Delivery Date: 36 to 44 WEEKS ARO

PRICING AND PART NUMBERS:

Item #	LMT Part #	Description	QTY	Unit	Extended
1	CQB10-MARS	CQB 5.56 MARS SEMI-AUTO RIFLE SYSTEM • CQB® CARBINE LENGTH UPPER RECEIVER • 10.5" CHROME LINED 1:7" TWIST 5.56 BARREL • STANDARD SEMI-AUTO BOLT CARRIER GROUP • AMBIDEXTROUS CHARGING HANDLE • MARS-LS LOWER W/ SOPMOD BUTTSTOCK AND TWO-STAGE TRIGGER GROUP • INCLUDES: OPERATOR'S MANUAL, MAGAZINE, AND 3 RAIL PANELS	12	\$1,734.61	\$20,815.32
Total Quote Value in US Dollars:					\$20,815.32

ADDITIONAL TERMS:

1.) **Shipping Terms:** TBD

2.) **Payment Terms:**

X	N30 - Payment due within 30 days of arrival
	PREPAY - Payment prior to shipment is required via wire transfer to LMT's bank account or irrevocable, confirmed Letter of Credit drawn against a bank with branches in the United States.

3.) **Payment Information:** Banking information will be provided at time of payment.

4.) **Pricing:** All prices quoted are firm fixed U.S. Dollars.

5.) **Fees:** All fees are included

6.) **Delivery Schedule:**

Item No.	Quantity	Ship Date
1	ALL	36 to 44 Weeks ARO
NOTE:	*Order acceptance is contingent upon receiving a purchase order and ATF license, whichever occurs last. Delivery Date is based on order approval and acceptance by Lewis Machine & Tool Company's Contracts Department, see Term 16 below.	

7.) **Inspections:** Product inspection and acceptance shall occur at LMT Defense. All inspections and acceptance shall be conducted in accordance with the LMT standard inspection process, for the specified product.

8.) **Packaging:** Standard Commercial Packaging. Batteries are not included unless specifically listed under "kit contents".

9.) **Order Minimums:** All requested price breaks are stated above in quote.

10.) **Warranty:**

X	One (1) year limited warranty on systems, in accordance with the LMT standard warranty provisions provided in the terms and conditions attached hereto.
	Ninety (90) day limited warranty on all spare parts, components or accessories.
NOTE:	LMT Defense can offer extended warranty programs for a nominal fee upon the request of the customer.

11.) **Export License:** These products are not to be exported out of the US. If the customer is applying for the export license, a copy must be faxed to LMT Defense at (309) 787-7193 prior to ship date.

12.) **Certification:** LMT Defense certifies all products as new manufacture and unused.

13.) **Cancellation Policy:** If the customer elects to cancel any order resulting from this quotation the customer shall be liable for 25% of the full contract value, payable to LMT within 30 days of cancellation.

14.) **Legal:** In the event of a dispute between parties, the relevant laws of the State of Iowa, USA and the US Federal Code apply.

15.) **Manufacturer's Cage Code:** LMT Defense's US Government Manufacturer Cage Code is 3W544.

16.) **Terms and Conditions:** The Terms and Conditions cited herein shall apply to any order placed as a result of this quotation. Any terms and conditions provided from the Buyer shall be subject to review and if necessary, negotiated by LMT Defense's Contract Representative and written acknowledgement shall be sent to the Buyer upon acceptance of all orders.

17.) **Force Majeure:** Failure to secure a license through the US State Department constitutes a force majeure issue and will not result in penalties against LMT Defense.

18.) **Terms and Conditions:** LMT Defense Terms and Conditions can be found at <https://lmtdefense.com/terms-conditions>. The Terms and Conditions cited herein shall apply to any order placed as a result of this quotation. Any terms and conditions provided from the Buyer shall be subject to review and if necessary, negotiated by LMT Defense's Contract Representative and written acknowledgement shall be sent to the Buyer upon acceptance of all orders.

Quote Prepared By: Robert Wood
 Title: Law Enforcement Sales
 Tel: 309-732-9527
 E-Mail Address: woodr@lmtdefense.com

Please reference quote-number when placing an order. For questions or assistance regarding this quote, please contact me directly.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Josie Esker, City Engineer

AGENDA ITEM: Resolution No. 38-23/24 Approve Agreement with Park District for Purchase of Property

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: This resolution is to approve an intergovernmental agreement with the Pekin Park District for items related to purchase of property along Court Street for the Court Street Rehabilitation Project. The City previously approved the purchase of property at Mineral Springs Park in Ordinance 4077-23/24 for \$26,000.00.

This agreement better defines the costs associated with the property transfer. In addition to the cost of purchase, this agreement states that the City would pay to the Park District the cost of two trees for every tree on or near the Property removed as part of the Project and the City would pay to the Park District the sum of \$1,610 for replacement of the Mineral Springs Park sign currently located near the westernmost entrance to Mineral Springs Park from Court Street and the sum of \$46,000 for replacement of the marquee sign located near the easternmost entrance to Mineral Springs Park from Court Street. As these are costs directly related to the City's project, staff recommends approval.

FINANCIAL IMPACT:

Requested Amount: \$60,000.00 (in addition to the \$26,000 previously approved)
 Line Item: 445-041-580200
 Budgeted Amount: \$800,000.00
 Remaining Funds: \$468,684.38

IMPACT IF APPROVED: The City will enter into an agreement with the Park.

IMPACT IF DENIED: The agreement will not be signed.

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Resolution No. 38-23/24 Approve Agreement with Park District for Purchase of Property

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, the City requires conveyance of certain property at Mineral Springs Park owned by the Pekin Park District and further described in Exhibit A attached hereto (the "Property") as part of its Court Street improvement project; and

WHEREAS, the Park District is authorized to convey the Property to the City pursuant to Section 2 of the Local Government Property Transfer Act (50 ILCS 605/2) and Section 10-3 of the Park District Code (70 ILCS 1205/10-3); and

WHEREAS, on June 26, 2023, the City Council passed Ordinance No. 4077-23/24 approved the purchase of the Property for the purchase price of \$26,000.00; and

WHEREAS, the City and the Park District desire to enter into an intergovernmental agreement for the conveyance of the Property and additional matters related to the conveyance of the Property and the Court Street rehabilitation project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The findings and recitations set forth above are adopted and found to be true and correct.

Section 2. The Mayor is authorized and directed to execute the Intergovernmental Agreement with the Park District in substantially the form attached hereto as Exhibit A, with such revisions and modifications as the Mayor deems necessary and appropriate.

Section 3. The City Clerk is directed to attest to the execution of the Intergovernmental Agreement as negotiated and approved by the Mayor.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement (this “Agreement”) is dated as of _____, 2023, by and among the City of Pekin, an Illinois municipal corporation (the “City”) and Pekin Park District, a park district organized under the Illinois Park District Code (70 ILCS 1205/1-1 et seq.) (the “Park District”).

WHEREAS, the City is constructing an improvement to Court Street, and requires a conveyance of certain property of the Park District, described on Exhibit A attached hereto and made a part hereof (the “Property”), for the completion of the Project;

WHEREAS, the Park District is authorized to convey real estate by Section 2 of the Local Government Property Transfer Act (50 ILCS 605/2) and Section 10-3 of the Park District Code (70 ILCS 1205/10-3); and

WHEREAS, the Park District is willing to convey the Property to the City as set forth herein; and

WHEREAS, on June 26, 2023, the City Council of the City of Pekin passed an ordinance accepting the conveyance of the Property pursuant to the terms set forth herein;

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, the City and the Park District covenant and agree as follows:

ARTICLE I In General

Section 1.1. Recitals. The foregoing recitals are incorporated into this Agreement as if fully set forth herein.

Section 1.2. General Definitions. Unless the context hereof clearly indicates otherwise, the capitalized words, terms and phrases defined in the recitals and preambles hereto and elsewhere herein shall have the same meanings for all purposes of this Agreement. In addition, in all cases the singular includes the plural, the plural includes the singular and a reference to any gender includes both genders and the neuter, as the case may be.

Section 1.3. Certain Phrases. The words “hereof”, “herein”, “hereunder”, “hereto” and other words of similar import refer to this Agreement as a whole and not solely to the particular portion thereof in which any such word is used.

Section 1.4. Subdivisions. References to sections and other subdivisions of this Agreement are to the designated sections and other subdivisions of this Agreement as originally executed.

Section 1.5. Headings. The headings of this Agreement are for convenience of reference only and shall not define or limit the provisions hereof.

ARTICLE II Conveyance

Section 2.1. Conveyance. The Park District shall convey all of its right, title, and interest in and to the Property to the City by delivering to the City a fully executed, recordable quit claim deed. The City shall pay all costs associated with the transfer, including but not limited to, the cost to record the deed and the Right of Way Plat.

Section 2.2. Consideration. In consideration of the conveyance, the City shall:

- (a) pay to the Park District the sum of \$26,000.00 as provided in the conveyance documents;
- (b) pay to the Park District the cost of two (2) trees for every tree on or near the Property removed as part of the Project, the size, type and location of such replacement trees to be mutually agreed upon by the parties; and
- (c) pay to the Park District the sum of \$1,610 for replacement of the Mineral Springs Park sign currently located near the westernmost entrance to Mineral Springs Park from Court Street and the sum of \$46,000 for replacement of the marquee sign located near the easternmost entrance to Mineral Springs Park from Court Street. Said amount shall be paid within thirty (30) days after the date of this Agreement.

Section 2.3. Title. The City will obtain evidence of title and a title commitment at its own expense and releases the Park District from any obligation to provide a title commitment for an owner's title insurance policy related to the Property.

ARTICLE III Miscellaneous

Section 3.1. Notices and Communications. All notices or other communications with respect of this Agreement shall be in writing and shall be deemed to have been given when the same are (i) deposited in the United States mail and sent by first class mail, postage prepaid or (ii) hand delivered, in each case, to each party at its respective address (or at such other address as each may designate by notice to the other), as follows:

If to the City:

City of Pekin
111 S. Capitol St.
Pekin, Illinois 61554
Attn: City Clerk

If to the Park District:

Pekin Park District
1701 Court St.
Pekin, Illinois 61554
Attn: Executive Director

Notices shall be deemed received two (2) days after deposit in the United States mail, if mailed, and on the date of delivery, if hand delivered.

Section 3.2. Illinois Law. This Agreement shall be deemed to be an intergovernmental agreement made under and shall be construed in accordance with and governed by the laws of the State of Illinois.

Section 3.3. Written Modification. Neither this Agreement nor any provisions hereof may be changed, revised, modified, waived, discharged, terminated or otherwise abrogated, diminished or impaired other than by an instrument in writing duly authorized and executed by each party.

Section 3.4. Counterparts. This Agreement may be signed in any number of counterparts with the same effect as if the signatures thereto and hereto were upon the same instrument.

Section 3.5. Entire Agreement. This Agreement constitutes the entire agreement of the parties on the subject matter hereof.

IN WITNESS WHEREOF, the parties have each caused this Agreement to be executed by proper officers duly authorized to execute the same as of the date set forth above.

CITY OF PEKIN, ILLINOIS

PEKIN PARK DISTRICT

By: _____
Its: _____

By: _____
Cameron Bettin, Executive Director

ATTEST:

City Clerk
323-626

Secretary

Property

Packet Pg. 585



Owner Pekin Park District
 Address 1701 Court St.
 Pekin, IL 61554
 Route FAP 693 (Court St.)
 County Tazewell
 Job No. R-94-025-21
 Parcel No. 18
 P.I.N. No. 04-10-01-101-004, 04-10-02-222-001
 Section 20-00196-00-RS
 Project No. EMYF(921)
 Contract No. 89804
 Catalog No. 036138-00

QUITCLAIM DEED
(Governmental Entity) (Non-Freeway)

Pekin Park District, a governmental entity organized and existing under the laws of Illinois and duly authorized to do business in Illinois, (Grantor) in consideration of Twenty Six Thousand and 00/100 Dollars (\$26,000.00), receipt of which is hereby acknowledged, and pursuant to the provisions of 70 ILS 1205/10-3, conveys and quitclaims to the City of Pekin, (Grantee), all existing legal and equitable rights of the Grantor, including, without limitation, any after-acquired title, in and to the following described real estate situated in the County of Tazewell in the State of Illinois, to-wit:

See attached legal description.

The Grantor, without limiting the interest above granted and conveyed, does hereby acknowledge that upon payment of the agreed consideration all claims arising out of the above acquisition have been settled, including any diminution in value to any remaining property of the Grantor caused by the opening, improving and using the above-described premises for highway purposes. This acknowledgment does not waive any claim for trespass or negligence against the Grantee or Grantee's agents which may cause damage to the Grantor's remaining property.

Dated this _____ day of _____, 2023.

Name of Governmental Entity

By: _____
Signature

ATTEST:

Print Name and Title

By: _____
Signature

Print Name and Title

State of
) Illinois)
) ss
County of Tazewell)

This instrument was acknowledged before me on _____, 2023, by
_____, as _____
and _____, as _____
of Pekin Park District .

(SEAL)

Notary Public

My Commission Expires: _____

Exempt under 35 ILCS 200/31-45(b), Real Estate Transfer Tax Law.

Date

Buyer, Seller or Representative

This instrument was prepared by and after
recording, mail this instrument and future tax bills to:

City of Pekin
ATTN: City Engineer
111 S. Capitol St.
Pekin, IL 61554

A PART OF NORTHWEST QUARTER IN SECTION 1, AND A PART OF MAU'S ADDITION TO THE CITY OF PEKIN, BEING A PART OF THE NORTHEAST QUARTER OF SECTION 2, ALL IN TOWNSHIP 24 NORTH, RANGE 5 WEST OF THE 3RD P.M., TAZEWEILL COUNTY, ILLINOIS, BEING DESCRIBED IN DETAIL AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE WEST LINE OF LOT B RECORDED IN PLAT BOOK N, PAGE 79 IN THE TAZEWEILL COUNTY RECORDER'S OFFICE AND THE EXISTING NORTHERLY RIGHT OF WAY LINE OF COURT STREET, (THE NEXT 6 COURSES ARE ALONG SAID RIGHT OF WAY LINE) THENCE ALONG A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 1018.00 FEET AND AN ARC LENGTH OF 124.89 FEET, BEING SUBTENDED BY A CHORD BEARING NORTH 67 DEGREES 19 MINUTES 20 SECONDS WEST, A CHORD LENGTH OF 124.81 FEET; THENCE NORTH 63 DEGREES 48 MINUTES 30 SECONDS WEST, 1028.60 FEET; THENCE NORTH 62 DEGREES 58 MINUTES 19 SECONDS WEST, 1077.19 FEET; THENCE NORTH 48 DEGREES 51 MINUTES 05 SECONDS WEST, 12.81 FEET; THENCE NORTH 10 DEGREES 16 MINUTES 11 SECONDS WEST, 49.07 FEET; THENCE NORTH 76 DEGREES 56 MINUTES 52 SECONDS WEST, 6.66 FEET; THENCE NORTH 21 DEGREES 14 MINUTES 38 SECONDS EAST 48.92 FEET; THENCE ALONG A CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 1780.60 FEET AND AN ARC LENGTH OF 11.41 FEET, BEING SUBTENDED BY A CHORD BEARING NORTH 21 DEGREES 03 MINUTES 37 SECONDS EAST, A CHORD LENGTH OF 11.41 FEET; THENCE SOUTH 04 DEGREES 16 MINUTES 11 SECONDS EAST, 57.42 FEET; THENCE SOUTH 07 DEGREES 06 MINUTES 55 SECONDS EAST, 27.71 FEET; THENCE ALONG A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 44.42 FEET AND AN ARC LENGTH OF 41.90 FEET, BEING SUBTENDED BY A CHORD BEARING SOUTH 36 DEGREES 27 MINUTES 28 SECONDS EAST, A CHORD LENGTH OF 40.36 FEET; THENCE SOUTH 63 DEGREES 27 MINUTES 37 SECONDS EAST, 416.45 FEET; THENCE SOUTH 63 DEGREES 04 MINUTES 39 SECONDS EAST, 260.28 FEET; THENCE SOUTH 84 DEGREES 02 MINUTES 14 SECONDS EAST, 10.70 FEET; THENCE SOUTH 64 DEGREES 11 MINUTES 21 SECONDS EAST, 58.56 FEET; THENCE SOUTH 42 DEGREES 07 MINUTES 05 SECONDS EAST, 13.88 FEET; THENCE SOUTH 63 DEGREES 04 MINUTES 39 SECONDS EAST, 282.19 FEET; THENCE NORTH 85 DEGREES 07 MINUTES 52 SECONDS EAST, 7.64 FEET; THENCE SOUTH 64 DEGREES 10 MINUTES 03 SECONDS EAST, 74.58 FEET; THENCE SOUTH 46 DEGREES 39 MINUTES 45 SECONDS EAST, 13.33 FEET; THENCE SOUTH 63 DEGREES 34 MINUTES 53 SECONDS EAST, 920.96 FEET; THENCE NORTH 77 DEGREES 35 MINUTES 33 SECONDS EAST, 11.20 FEET; THENCE SOUTH 66 DEGREES 52 MINUTES 02 SECONDS EAST, 59.43 FEET; THENCE SOUTH 41 DEGREES 39 MINUTES 20 SECONDS EAST, 38.08 FEET; THENCE ALONG A CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF 561.92 FEET AND AN ARC LENGTH OF 45.22 FEET, BEING SUBTENDED BY A CHORD BEARING SOUTH 67 DEGREES 36 MINUTES 05 SECONDS EAST, A CHORD LENGTH OF 45.21 FEET TO THE WEST LINE OF SAID LOT B; THENCE SOUTH 00 DEGREES 52 MINUTES 04 SECONDS EAST ALONG SAID WEST LINE, 3.66 FEET TO THE POINT OF BEGINNING.

SAID TRACT OF LAND CONTAINS 32,137 SQUARE FEET, MORE OR LESS, OR 0.738 ACRES, MORE OR LESS.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Resolution No. 39-23/24 Professional Services Agreement with SAFEbuilt

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: The FY24 fiscal year budget anticipates the hiring of a full time Permit Tech instead of relying on Permit Tech services by SAFEbuilt. However, there is still a need to contract with SAFEbuilt for permit technician support services on an as needed basis and for permitting /inspection software. Therefore, the proposed resolution seeks to continue with SAFEbuilt through this capacity that includes the following services:

- Contracting for Permit Technician services on an as needed basis at a rate of \$62.00 per hour;
- Use of the Community Core software that is used to manage building inspection services with the addition of extra users at a rate of \$1,000 per user annually/10 users total=\$10,000

SAFEbuilt's permit technician would be utilized on an as needed basis under this arrangement. The City anticipates hiring a new Permit Tech shortly and would only require assistance in the short term.

This will therefore be a 12-month agreement that renews automatically unless terminated.

Staff recommends approval

FINANCIAL IMPACT: The annual cost for use of SAFEbuilt's proprietary permitting software, Community Core has been negotiated to a price of \$1,000 per user annually from an original price of \$2,500 per user annually, This is an annual cost savings of \$15,000. The city anticipates having 10 users in total for an annual cost of \$10,000. The as needed Permit Tech services were negotiated at a rate of \$62.00 per hour

Requested Amount: \$10,000 + \$62.00 per hour as needed.

Line Item: 100-793-569000

Budgeted Amount: \$53,040

Remaining Funds: \$44,200

IMPACT IF APPROVED: SAFEbuilt will continue to provide as needed permit technician services and permitting/inspection software.

IMPACT IF DENIED: SAFEbuilt will not continue to provide as needed permit technician services and permitting/inspection software.

ALTERNATIVES: N/A

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Date:

Resolution No. 39-23/24 Professional Services Agreement with SAFEbuilt Illinois, LLC

WHEREAS, the City of Pekin has contracted with SAFEbuilt Illinois, LLC for building inspection and permitting services; and

WHEREAS, the City has moved most inspection and permitting duties in house but still has a need to contract with SAFEbuilt Illinois, LLC for Permit Tech services on an as-needed basis; and

WHEREAS, the City Council finds it is in the best interests of the City to continue contracting with SAFEbuilt Illinois, LLC for Permit Tech services on the terms and conditions set forth in **Exhibit A** attached hereto.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitals set forth above are found to be true and correct and are incorporated herein.

Section 2. The contract with SAFEbuilt Illinois, LLC for Permit Tech services attached hereto as **Exhibit A** is approved and adopted, with such changes as the Mayor finds reasonably necessary and appropriate.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

PROFESSIONAL SERVICES AGREEMENT BETWEEN CITY OF PEKIN, ILLINOIS AND SAFEbuilt ILLINOIS, LLC

This Professional Services Agreement ("Agreement") is made and entered into by and between City of Pekin, Illinois, ("Municipality") and SAFEbuilt Illinois, LLC, a wholly owned subsidiary of SAFEbuilt, LLC, ("Consultant"). Municipality and Consultant shall be jointly referred to as "Parties".

RECITALS

WHEREAS, Municipality is seeking a consultant to perform the services listed in Exhibit A – List of Services and Fee Schedule, ("Services"); and

WHEREAS, Consultant is ready, willing, and able to perform Services.

NOW THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, Municipality and Consultant agree as follows:

1. SCOPE OF SERVICES

Consultant will perform Services in accordance with construction codes, amendments and ordinances adopted by the elected body of Municipality, state laws and regulations that are applicable to the Services provided under this Agreement. The qualified professionals employed by Consultant will maintain current certifications, certificates, licenses as required for Services that they provide to Municipality. Consultant is not obligated to perform services beyond what is contemplated by this Agreement.

Consultant shall provide the Services using Community Core Solutions hardware and software package in accordance with the provisions of Exhibit B.

2. CHANGES TO SCOPE OF SERVICES

Any changes to Services between Municipality and Consultant shall be made in writing that shall specifically designate changes in Service levels and compensation for Services. Both Parties shall determine a mutually agreed upon solution to alter services levels and a transitional timeframe that is mutually beneficial to both Parties. No changes shall be binding absent a written Agreement or Amendment executed by both Parties.

3. FEE STRUCTURE

In consideration of Consultant providing services, Municipality shall pay Consultant for Services performed in accordance with Exhibit A – List of Services and Fee Schedule.

4. INVOICE & PAYMENT STRUCTURE

Consultant will invoice Municipality, on a monthly basis and provide all necessary supporting documentation. All payments are due to Consultant within 30 days of Consultant's invoice date. Payments owed to Consultant but not made within sixty (60) days of invoice date shall bear simple interest at the rate of one and one-half percent (1.5%) per month. If payment is not received within ninety (90) days of invoice date, Services will be discontinued until all invoices and interest are paid in full. Municipality may request, and Consultant shall provide, additional information before approving the invoice. When additional information is requested Municipality will identify specific disputed item(s) and give specific reasons for any request. Undisputed portions of any invoice shall be due within 30 days of Consultants invoice date, if additional information is requested, Municipality will submit payment within thirty (30) days of resolution of the dispute.

5. TERM

This Agreement shall be effective on the latest date on which this Agreement is fully executed by both Parties. The initial term of this Agreement shall be twelve (12) months. Agreement shall automatically renew for subsequent twelve (12) month terms until such time as either Party notifies the other of their desire to terminate this Agreement.

6. TERMINATION

Either Party may terminate this Agreement, or any part of this Agreement upon ninety (90) days written notice, with or without cause and with no penalty or additional cost beyond the rates stated in this Agreement. In case of such termination, Consultant shall be entitled to receive payment for work completed up to and including the date of termination within thirty (30) days of the termination.

7. FISCAL NON-APPROPRIATION CLAUSE

Financial obligations of Municipality payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available in accordance with the rules, regulations, and resolutions of Municipality, and other applicable law. Upon the failure to appropriate such funds, this Agreement shall be terminated.

8. MUNICIPALITY OBLIGATIONS

Municipality shall timely provide all data information, plans, specifications and other documentation reasonably required by Consultant to perform Services (Materials). Municipality has the right to grant and hereby grants Consultant a fully paid up, non-exclusive, non-transferable license to use the Materials in accordance with the terms of this Agreement.

9. PERFORMANCE STANDARDS

Consultant shall perform the Services using that degree of care, skill, and professionalism ordinarily exercised under similar circumstances by members of the same profession practicing or performing the substantially same or similar services. Consultant represents to Municipality that Consultant retains employees that possess the skills, knowledge, and abilities to competently, timely, and professionally perform Services in accordance with this Agreement.

10. INDEPENDENT CONTRACTOR

Consultant is an independent contractor, and, except as provided otherwise in this section, neither Consultant, nor any employee or agent thereof, shall be deemed for any reason to be an employee or agent of Municipality. Municipality shall have no liability or responsibility for any direct payment of any salaries, wages, payroll taxes, or any and all other forms or types of compensation or benefits to any personnel performing services for Municipality under this Agreement. Consultant shall be solely responsible for all compensation, benefits, insurance and employment-related rights of any person providing Services hereunder during the course of or arising or accruing as a result of any employment, whether past or present, with Consultant.

Consultant and Municipality agree that Consultant will provide similar service to other clients while under contract with Municipality and Municipality acknowledges that Consultant employees may provide similar services to multiple clients. Consultant shall at its sole discretion assign and reassign qualified employees, as determined by Consultant, to perform services for Municipality. Municipality may request that a specific employee be assigned to or reassigned from work under this Agreement and Consultant shall consider that request when determining staffing. Consultant shall determine all conditions of employment for its employees, including hours, wages, working conditions, promotion, discipline, hiring and discharge. Consultant exclusively controls the manner, means and methods by which services are provided to Municipality, including attendance at meetings, and Consultant's employees are not subject to the direction and control of Municipality. Except where required by Municipality to use Municipality information technology equipment or when requested to perform the services from office space provided by the

Municipality, Consultant employees shall perform the services using Consultant information technology equipment and from such locations as Consultant shall specify. No Consultant employee shall be assigned a Municipal email address as their exclusive email address and any business cards or other IDs shall state that the person is an employee of Consultant or providing Services pursuant to a contractual agreement between Municipality and Consultant.

It is the intention of the Parties that, to the greatest extent permitted by applicable law, Consultant shall be entitled to protection under the doctrines of governmental immunity and governmental contractor immunity, including limitations of liability, to the same extent as Municipality would be in the event that the services provided by Consultant were being provided by Municipality. Nothing in this Agreement shall be deemed a waiver of such protections.

11. ASSIGNMENT AND SUBCONTRACT

Neither party shall assign all or part of its rights or obligations under this Agreement to another entity without the written approval of both Parties; consent shall not be unreasonably withheld. Notwithstanding the preceding, Consultant may assign this Agreement in connection with the sale of all or substantially all of its assets or ownership interest, effective upon notice to Municipality, and may assign this Agreement to its parent, subsidiaries or sister companies (Affiliates) without notice to Municipality. Consultant may subcontract any or all of the services to its Affiliates without notice to Municipality. Consultant may subcontract any or all of the services to other third parties provided that Consultant gives Municipality prior written notice of the persons or entities with which Consultant has subcontracted. Consultant remains responsible for any Affiliate's or subcontractor's performance or failure to perform. Affiliates and subcontractors will be subject to the same performance criteria expected of Consultant. Performance clauses will be included in agreements with all subcontractors to assure quality levels and agreed upon schedules are met.

12. INDEMNIFICATION

To the fullest extent permitted by law, Consultant shall defend, indemnify, and hold harmless Municipality, its elected and appointed officials, employees and volunteers and others working on behalf of Municipality, from and against any and all third-party claims, demands, suits, costs (including reasonable legal costs), expenses, and liabilities ("Claims") alleging personal injury, including bodily injury or death, and/or property damage, but only to the extent that any such Claims are caused by the negligence of Consultant or any officer, employee, representative, or agent of Consultant. Consultant shall have no obligations under this Section to the extent that any Claim arises as a result of Consultants compliance with Municipal law, ordinances, rules, regulations, resolution, executive orders or other instructions received from Municipality.

To the fullest extent permitted by law and without waiver of governmental immunity, Municipality shall defend, indemnify, and hold harmless Consultant, its officers, employees, representatives, and agents, from and against any and all Claims alleging personal injury, including bodily injury or death, and/or property damage, but only to the extent that such Claims are caused by (a) the negligence of, or material breach of any obligation under this Agreement by, Municipality or any officer, employee, representative, or agent of Municipality or (b) Consultant's compliance with Municipal law, ordinances, rules, regulations, resolutions, executive orders or other instructions received from Municipality. If either Party becomes aware of any incident likely to give rise to a Claim under the above indemnities, it shall notify the other and both Parties shall cooperate fully in investigating the incident.

13. LIMITS OF LIABILITY

EXCEPT ONLY AS MAY BE EXPRESSLY SET FORTH HEREIN, CONSULTANT EXPRESSLY DISCLAIMS ANY AND ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, ERROR-FREE OPERATION, PERFORMANCE, ACCURACY, OR NON-INFRINGEMENT. EXCEPT TO THE EXTENT ARISING FROM MUNICIPALITY'S PAYMENT OBLIGATIONS FOR SERVICES, IN NO EVENT SHALL CONSULTANT OR MUNICIPALITY

BE LIABLE TO ONE ANOTHER FOR INDIRECT, INCIDENTAL, CONSEQUENTIAL, RELIANCE, EXEMPLARY, OR SPECIAL DAMAGES INCLUDING WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOST REVENUES, LOST DATA OR OTHER INFORMATION, OR LOST BUSINESS OPPORTUNITY, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, INDEMNITY, NEGLIGENCE, WARRANTY, STRICT LIABILITY, OR TORT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY REMAINING REMEDY. EXCEPT WITH RESPECT TO PAYMENT OBLIGATIONS FOR SERVICES, IN NO EVENT SHALL THE LIABILITY OF MUNICIPALITY OR CONSULTANT UNDER THIS AGREEMENT FROM ANY CAUSE OF ACTION WHATSOEVER (REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR UNDER ANY OTHER LEGAL THEORY, AND WHETHER ARISING BY NEGLIGENCE, INTENTIONAL CONDUCT, OR OTHERWISE) EXCEED THE GREATER OF THE AMOUNT OF FEES PAID TO CONSULTANT PURSUANT TO THIS AGREEMENT OR THE AVAILABLE LIMITS OF CONSULTANTS INSURANCE (SUCH LIMITS DEFINE MUNICIPAL MAXIMUM LIABILITY TO THE SAME EXTENT AS IF MUNICIPALITY HAD BEEN OBLIGATED TO PURCHASE THE POLICIES).

14. INSURANCE

- A. Consultant shall procure and maintain and shall cause any subcontractor of Consultant to procure and maintain, the minimum insurance coverages listed below throughout the term of this Agreement. Such coverages shall be procured and maintained with forms and insurers acceptable to Municipality. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.
- B. Worker's compensation insurance to cover obligations imposed by applicable law for any employee engaged in the performance of work under this Agreement, and Employer's Liability insurance with minimum limits of one million dollars (\$1,000,000) bodily injury each accident, one million dollars (\$1,000,000) bodily injury by disease – policy limit, and one million dollars (\$1,000,000) bodily injury by disease – each employee. Worker's compensation coverage in "monopolistic" states is administered by the individual state and coverage is not provided by private insurers. Individual states operate a state administered fund of workers compensation insurance which set coverage limits and rates. Monopolistic states: Ohio, North Dakota, Washington, Wyoming.
- C. Commercial general liability insurance with minimum combined single limits of one million dollars (\$1,000,000) each occurrence and two million dollars (\$2,000,000) general aggregate. The policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts), blanket contractual, independent Consultant's, and products. The policy shall contain a severability of interest provision and shall be endorsed to include Municipality and Municipality's officers, employees, and consultants as additional insureds.
- D. Professional liability insurance with minimum limits of one million dollars (\$1,000,000) each claim and two million dollars (\$2,000,000) general aggregate.
- E. Automobile Liability: If performance of this Agreement requires use of motor vehicles licensed for highway use, Automobile Liability Coverage is required that shall cover all owned, non-owned, and hired automobiles with a limit of not less than \$1,000,000 combined single limit each accident.
- F. Municipality shall be named as an additional insured on Consultant's insurance coverage.
- G. Prior to commencement of Services, Consultant shall submit certificates of insurance acceptable to Municipality.

15. THIRD PARTY RELIANCE

This Agreement is intended for the mutual benefit of Parties hereto and no third-party rights are intended or implied.

16. OWNERSHIP OF DOCUMENTS

Except as expressly provided in this Agreement, Municipality shall retain ownership of all Materials and of all work product and deliverables created by Consultant pursuant to this Agreement. The Materials, work product and deliverables shall be used by Consultant solely as provided in this Agreement and for no other purposes without the express prior written consent of Municipality. As between Municipality and Consultant, all work

product and deliverables shall become the exclusive property of Municipality when Consultant has been compensated for the same as set forth herein, and Municipality shall thereafter retain sole and exclusive rights to receive and use such materials in such manner and for such purposes as determined by it. Notwithstanding the preceding, Consultant may use the Materials, work product, deliverables, applications, records, documents and other materials provided to perform the Services or resulting from the Services, for purposes of (i) benchmarking of Municipality's and other client's performance relative to that of other groups of customers served by Consultant; (ii) improvement, development marketing and sales of existing and future Consultant services, tools and products; (iii) monitoring Service performance and making improvements to the Services. For the avoidance of doubt, Municipality Data will be provided to third parties, other than hosting providers, development consultants and other third parties providing services for Consultant, only on an anonymized basis and only as part of a larger body of anonymized data. If this Agreement expires or is terminated for any reason, all records, documents, notes, data and other materials maintained or stored in Consultant's secure proprietary software pertaining to Municipality will be exported into a CSV file and become property of Municipality. Notwithstanding the preceding, Consultant shall own all rights and title to any Consultant provided software and any improvements or derivative works thereof.

Upon reasonable prior written notice, Municipality and its duly authorized representatives shall have access to any books, documents, papers and records of Consultant that are related to this Agreement for the purposes of audit or examination, other than Consultant's financial records, and may make excerpts and transcriptions of the same at the cost and expense of Municipality.

17. CONSULTANT ACCESS TO RECORDS

Parties acknowledge that Consultant requires access to Records in order for Consultant to perform its obligations under this Agreement. Accordingly, Municipality will either provide to Consultant on a daily basis such data from the Records as Consultant may reasonably request (in an agreed electronic format) or grant Consultant access to its Records and Record management systems so that Consultant may download such data. Data provided to or downloaded by Consultant pursuant to this Section shall be used by Consultant solely in accordance with the terms of this Agreement.

18. CONFIDENTIALITY

Consultant shall not disclose, directly or indirectly, any confidential information or trade secrets of Municipality without the prior written consent of Municipality or pursuant to a lawful court order directing such disclosure.

19. CONSULTANT PERSONNEL

Consultant shall employ a sufficient number of experienced and knowledgeable employees to perform Services in a timely, polite, courteous and prompt manner. Consultant shall determine appropriate staffing levels and shall promptly inform Municipality of any reasonably anticipated or known employment-related actions which may affect the performance of Services. Additional staffing resources shall be made available to Municipality when assigned employee(s) is unavailable.

20. DISCRIMINATION & ADA COMPLIANCE

Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, disability, national origin or any other category protected by applicable federal or state law. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notice to be provided by an agency of the federal government, setting forth the provisions of Equal Opportunity laws. Consultant shall comply with the appropriate provisions of the Americans with Disabilities Act (the "ADA"), as enacted and as from time to time amended, and any other applicable federal regulations. A signed certificate confirming compliance with the ADA may be requested by Municipality at any time during the term of this Agreement.

21. E-VERIFY/VERIFICATION OF EMPLOYMENT STATUS

Pursuant to FS 448.095, Consultant certifies that it is registered with and uses the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by Consultant during the term of the Agreement. Consultant shall not knowingly employ or contract with an illegal alien to perform work under this Agreement and will verify immigration status to confirm employment eligibility. If Consultant enters into a contract with a subcontractor to perform work or provide services pursuant to the Agreement, Consultant shall likewise require the subcontractor to comply with the requirements of FS 448.095, and the subcontractor shall provide to Consultant an affidavit stating that the subcontractor does not employ, contract with or subcontract with an unauthorized alien. Consultant will maintain a copy of such affidavit for the duration of its contract with owner. Consultant is prohibited from using the E-Verify program procedures to undertake pre-employment screening of job applicants while this Agreement is being performed.

22. SOLICITATION/HIRING OF CONSULTANT'S EMPLOYEES

During the term of this Agreement and for one year thereafter, Municipality shall not solicit, recruit or hire, or attempt to solicit, recruit or hire, any employee or former employee of Consultant who provided services to Municipality pursuant to this Agreement ("Service Providers"), or who interacted with Municipality in connection with the provision of such services (including but not limited to supervisors or managers of Service Providers, customer relations personnel, accounting personnel, and other support personnel of Consultant). Parties agree that this provision is reasonable and necessary in order to preserve and protect Consultant's trade secrets and other confidential information, its investment in the training of its employees, the stability of its workforce, and its ability to provide competitive building department programs in this market. If any provision of this section is found by a court or arbitrator to be overly broad, unreasonable in scope or otherwise unenforceable, Parties agree that such court or arbitrator shall modify such provision to the minimum extent necessary to render this section enforceable. In the event that Municipality hires any such employee during the specified period, Municipality shall pay to Consultant a placement fee equal to 25% of the employee's annual salary including bonus.

23. NOTICES

Any notice under this Agreement shall be in writing and shall be deemed sufficient when presented in person, or sent, pre-paid, first class United States Mail, or delivered by electronic mail to the following addresses:

If to Municipality:	If to Consultant:
John Dossey, City Manager City of Pekin 111 South Capitol Street Pekin, IL 61554 Email: jvdossey@ci.pekin.il.us	Joe DeRosa, CRO SAFEbuilt, LLC 444 N. Cleveland, Suite 444 Loveland, CO 80537 Email: jderosa@safebuilt.com

24. FORCE MAJEURE

Any delay or nonperformance of any provision of this Agreement by either Party (with the exception of payment obligations) which is caused by events beyond the reasonable control of such party, shall not constitute a breach of this Agreement, and the time for performance of such provision, if any, shall be deemed to be extended for a period equal to the duration of the conditions preventing such performance.

25. DISPUTE RESOLUTION

In the event a dispute arises out of or relates to this Agreement, or the breach thereof, and if said dispute cannot be settled through negotiation, Parties agree first to try in good faith to settle the dispute by mediation, before resorting to arbitration, litigation, or some other dispute resolution procedure. The cost thereof shall be borne equally by each Party.

26. ATTORNEY'S FEES

In the event of dispute resolution or litigation to enforce any of the terms herein, each Party shall pay all its own costs and attorney's fees.

27. AUTHORITY TO EXECUTE

The person or persons executing this Agreement represent and warrant that they are fully authorized to sign and so execute this Agreement and to bind their respective entities to the performance of its obligations hereunder.

28. CONFLICT OF INTEREST

Consultant shall refrain from providing services to other persons, firms, or entities that would create a conflict of interest for Consultant with regard to providing the Services pursuant to this Agreement. Consultant shall not offer or provide anything of benefit to any Municipal official or employee that would place the official or employee in a position of violating the public trust as provided under Municipality's charter and code of ordinances, state or federal statute, case law or ethical principles.

29. GOVERNING LAW AND VENUE

The negotiation and interpretation of this Agreement shall be construed under and governed by the laws of the State of Illinois, without regards to its choice of laws provisions. Exclusive venue for any action under this Agreement, other than an action solely for equitable relief, shall be in the state and federal courts serving Municipality and each party waives any and all jurisdictional and other objections to such exclusive venue.

30. COUNTERPARTS

This Agreement and any amendments or task orders may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. For purposes of executing this Agreement, scanned signatures shall be as valid as the original.

31. ELECTRONIC REPRESENTATIONS AND RECORDS

Parties hereby agree to regard electronic representations of original signatures as legally sufficient for executing this Agreement and scanned signatures emailed by PDF or otherwise shall be as valid as the original. Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

32. WAIVER

Failure to enforce any provision of this Agreement shall not be deemed a waiver of that provision. Waiver of any right or power arising out of this Agreement shall not be deemed waiver of any other right or power.

33. ENTIRE AGREEMENT

This Agreement, along with attached exhibits, constitutes the complete, entire and final agreement of the Parties hereto with respect to the subject matter hereof, and shall supersede any and all previous agreements, communications, representations, whether oral or written, with respect to the subject matter hereof. Invalidity of any of the provisions of this Agreement or any paragraph sentence, clause, phrase, or word herein or the application thereof in any given circumstance shall not affect the validity of any other provision of this Agreement.

IN WITNESS HEREOF, the undersigned have caused this Agreement to be executed in their respective names on the dates hereinafter enumerated.



Gary Amato, CAO
SAFEbuilt Illinois, LLC

June 27, 2023

Date

Signature

City of Pekin, Illinois

Date

Name and Title

City of Pelin, Illinois

(Balance of page left intentionally blank)

EXHIBIT A – LIST OF SERVICES AND FEE SCHEDULE

1. LIST OF SERVICES

As-Requested Permit Technician Services

- ✓ Provide qualified individuals to perform the functions of this position
- ✓ Facilitate the permitting process from initial permit intake to final issuance of permit
- ✓ Review submittal documents and request missing information to ensure packets are complete
- ✓ Provide front counter customer service as necessary
- ✓ Answer questions concerning the building process and requirements at the counter or over the phone
- ✓ Form and maintain positive relationships with Municipal staff and maintain a professional image
- ✓ Determine permit fees, if requested
- ✓ Work with Municipal Clerk to facilitate Freedom of Information Act (FOIA) requests, if requested
- ✓ Provide inspection scheduling and tracking to ensure code compliance
- ✓ Act as an office resource to inspectors in the field
- ✓ Process applications for Municipal Boards and Commissions – if requested
- ✓ Provide input, tracking and reporting to help increase efficiencies

2. COMMUNITY CORE SOLUTIONS TERMS AND CONDITIONS

- ✓ Provide Community Core in accordance with the terms and conditions of Exhibit B.

3. FEE SCHEDULE

- ✓ Beginning January 01, 2024 and annually thereafter, the hourly and flat rates listed shall be increased based upon the annual increase in the Department of Labor, Bureau of Labor Statistics or successor thereof, Consumer Price Index (United States City Average, All Items (CPI-U), Not Seasonally adjusted, All Urban Consumers, referred to herein as the “CPI”) for the Municipality or, if not reported for the Municipality the CPI for cities of a similar size within the applicable region from the previous calendar year, such increase, however, not to exceed 4% per annum. The increase will become effective upon publication of the applicable CPI data. If the index decreases, the rates listed shall remain unchanged.
- ✓ Consultant fees for Services provided pursuant to this Agreement will be as follows:

Service Fee Schedule:	
As-Requested Permit Technician Service	\$62.00 per hour – one (1) hour minimum
Community Core Solutions	\$1000.00 per user annually Up to 10 Users at \$1000.00 = \$10,000.00

EXHIBIT B - COMMUNITY CORE SOLUTIONS TERMS AND CONDITIONS

INSERT NEXT PAGE

EXHIBIT B -TERMS & CONDITIONS

Meritage Systems CommunityCore: Description of Services

CITY OF PEKIN, ILLINOIS

This order form is subject to the terms of service and privacy policy.

Meritage reserves the right to amend the terms of service and privacy policy at any time and without prior notice.

Applications and Services		One-Time Set-Up Fee	Annual Support and Licensing Fee	Number of Users
CommunityCore Including InspectorConnect iOS mobile app for building and code inspections	☒	\$0.00	\$1,000.00	10
Legacy Data Import: Permitting Transfer of historical permit data from legacy system, assumes availability of readable data file or CSV	☐	\$	\$	
GIS Integration: Permitting	☐	\$	\$	
Contractor & Business Licensing	☒	\$	Included	
CommunityConnect Online Permitting Anywhere, anytime access for contractors to apply for permits, pay fees, check status, request inspections and upload plans	☒	\$0.00 Includes Setup of CommunityCore Preferred Merchant Account for Credit Card Processing	\$0.00	10
Online Payments Non-Preferred Merchant Account: additional fee if Meritage Systems is not a preferred provider	☒	\$	NA	
System Training	☒		NA	
Total:		\$0.00	\$10,000.00	10

CommunityCore Permit Management Features:**PAYMENT SHALL BE PURSUANT TO SECTION**

- Permitting and Inspection Management
- Address Import Setup
- Inspections (including mobile access & when available, InspecotrConnect app for iOS tablets)
- Contractor and Business Registration
- Plan Review Tracking and simple Planning/Zoning permits and workflow
- Reporting and Data Import/Export
- Complete configuration of permit type, terminology, fee structures, documents and user roles and permissions
- Permit Documents: Standard set of Permits, CO, TCO configured with your jurisdiction logo and information
- Customs Documents: Available for an additional charge
- Reports: Library of standard reports
- Custom Reports: Available for an additional charge
- Online Training for startup and post startup, ongoing and customer support
- Personalized support, including configuration updates
- Automatic updates of new features

Attachment: SafeBuilt Agreement July 2023 (3589 : Resolution No. 39-23/24 Professional Services Agreement with SAFEbuilt)

These Service Terms of Use ("Agreement") constitute a contract between Meritage Systems, Inc., with offices at 444 N. Cleveland Ave., Suite 444, Loveland, CO 80537 ("Meritage"), and you ("Customer"). This Agreement includes and incorporates the Order Form with which Customer purchased the Services and any subsequent Order Forms (submitted in written or electronic form), our Privacy Policy and our Copyright Policy. By accessing or using the Services, you agree to be bound by this Agreement. If you are entering into this Agreement on behalf of a company, organization or other entity, you represent that you have such authority to bind such entity and are agreeing to this Agreement on behalf of such entity. If you do not have such authority to enter into this Agreement or do not agree with these terms and conditions, you may not use the Services. Meritage reserves the right to revise this Agreement from time to time, at our sole discretion. By accessing or using the Services after such revisions, you agree to be bound by the revised Agreement.

1. Definitions. For purposes of this Agreement the following terms have the following meanings:

- a. "Account" means an account allowing access to the Services created in Customer's name.
- b. "Fees" means the fees for the Services.
- c. "Confidential Information" means (a) all nonpublic information disclosed or made available under this Agreement that relates to the provision or receipt of the Services or either party's financial condition, operations or business, and which is clearly identified as confidential at the time of disclosure, (b) the Technology, (c) the Documentation, (d) the Customer Information that is not publicly available, and (e) the User IDs.
- d. "Customer Information" means all data, information or other content entered by or collected from Customer or any User that is entered into the Services by Customer or any User while accessing the Services. Customer Information includes any third-party information collected by Customer or any User and entered into the Services.
- e. "Documentation" means the online help files and instruction manuals (whether in print or electronic form) that relate to the use of the Services that have been provided or made available by Meritage to Customer.
- f. "Go-Live Date" means the date on which the Services, hosted on a Production Server, become active.
- g. "Intellectual Property Rights" means any and all intellectual property rights throughout the world, including, without limitation, any and all copyrights, trademarks, service marks, trade secrets, patents, patent applications, moral rights, contract rights and any and all other legal rights protecting intangible proprietary information.
- h. "Order Form" means the form executed by the parties that describes the Services and any setup fees associated with the Services.
- i. "On-boarding" means the Set-Up and the Training, as specified in the Order Form.
- j. "Production Server" means the server on which the Services will be hosted.
- k. "Start of Service Date" is the date of commencement of operation of the services by Customer or 120 days following the Effective Date, whichever is first.
- l. "Services" means the publicly-available, online building department services provided by Meritage through its CommunityCore application, which can be accessed through the web site located at www.app.communitycore.com and such other sites as may be designated by Meritage (each, the "Site" or collectively, the "Sites").
- m. "Set-Up" means defining workflows and permit types, entering fee schedules and setting up Users. The purpose of Set-Up is to configure the Production Server on which the Services for Customer will be hosted.
- n. "Set-Up Fees" means the fees for Set-Up specified in the Order Form.
- o. "Subscription Fees" means the annual subscription fee specified in the Order Form.
- p. "Technology" means the software, hardware and other technology used by or on behalf of Meritage to provide the Services, and all data, information and other content included on or accessible through the Services, except for any Customer Information.
- q. "Training" means the services intended to familiarize Users on the use of the Services, as described in Section 4, and to verify configuration of the Production Server.
- r. "User ID" means each unique User identification name and password used for access to and use of the Services through the Account.
- s. "User" means anyone accessing the Services through Customer's Account.

2. Customer's Access To And Use Of The Services.

- a. Customer's Right to Access the Services. Subject to the terms of this Agreement Meritage grants to Customer a limited, non-exclusive, non-transferrable license to access and use the Sites and Services as specified in the Order Form during the term of this Agreement, solely for Customer's own internal business purposes. Except as set forth in this Agreement, Customer is not receiving any right or license to use, or any ownership interest with respect to, the Sites, Services or any Technology or Intellectual Property related to the Sites or Services. Customer acknowledges that the Services are hosted by third-party hosting providers contracted by Meritage. Meritage reserves the right to change hosting provider from time to time and without notice to Customer.

- b. Certain Restrictions on Customer's Access. Customer will not, and will not permit any Users or any other party to: a) download or otherwise obtain a copy of the Technology in any form; (b) reverse engineer or otherwise derive the source code of the Service, Sites or Technology or otherwise modify, reverse compile, disassemble, or translate the Service, Sites or Technology or create any derivative works thereof; or (c) use the Service on behalf of any third party or for any purpose other than as described in this Agreement; (d) sell, lease, license, sublicense, distribute or otherwise transfer in whole or in part the Service or use it as a service bureau; (e) post, send, process or store infringing, obscene, threatening, libelous, or otherwise unlawful or tortuous material, including material violating of third party rights; (f) post, send, process or store material containing software viruses, worms, Trojan horses or other harmful or malicious computer code, files, scripts, agents or programs; (g) interfere with or disrupt the integrity or performance of the Service or attempt to gain unauthorized access to the Service or related systems or networks; (h) remove, alter or obscure any titles, product logo or brand name, trademarks, copyright notices, proprietary notices or other indications of the IP Rights and/or Licensor's rights and ownership thereof, whether such notice or indications are affixed on, contained in or otherwise connected to the software or on any copies made in accordance with this Agreement; (i) remove, alter or obscure any titles, product logo or brand name, trademarks, copyright notices, proprietary notices or other indications of the intellectual property rights and/or Licensor's rights and ownership thereof, whether such notice or indications are affixed on, contained in or otherwise connected to the Service, or Documentation, or on any copies made in accordance with this Agreement; (j) use, or authorize or permit the use of, the Service except as expressly permitted herein; (k) use the Service to perform any activity which is or may be, directly or indirectly, unlawful, harmful, threatening, abusive, harassing, tortuous, or defamatory, nor to perform any activity which breaches the rights of any third party.
- c. Customer's Use of the Services. (1.a) Accounts/User IDs. Customer will be provided with one or more User IDs to access the Services through the Account. Your Order Form specifies the number of user IDs and Read-Only IDs provided by Meritage to Customer under this agreement ("Subscription Cap"). Each User ID shall be linked to a single User and Customer agrees to limit usage of a User ID to the individual to which the User ID is assigned. Customer may request to increase the number of Users and the parties shall establish the terms under which such additional Users will be added. Customer shall use, and shall ensure that Users use, commercially reasonable efforts to ensure the security and confidentiality of all User IDs. In the event that the confidentiality of a User ID is or may be compromised, Customer shall promptly advise Meritage of the potential or actual compromise. Customer shall be responsible for the use of a User ID by unauthorized users. (1.b) Customer Information. Customer represents and warrants that it has all necessary intellectual and proprietary rights and licenses in and to any Customer Information to permit (i) it and its Users to enter Customer Information into the Services and (ii) to permit Meritage to perform the Services. Customer hereby grants to Meritage a fully paid-up, non-exclusive license to use, reproduce and create derivative works of the Customer Information as reasonably required to perform the Services. (1.c) Necessary Equipment. The Services are provided through the internet and Users must have an internet connection in order to access the Services. Meritage does not provide internet connectivity. Customer will be solely responsible, at Customer's own expense, for acquiring, installing and maintaining all telecommunication services, hardware, software and other equipment as may be necessary for Customer and Customer's Users to connect to, access, and use the Services. Currently, the services may be accessed through the Chrome browser or the iOS mobile app provided they have been maintained to versions supported during the three-year period prior to the date on which access is sought. (1.d) Customer will not use and will not authorize any User to use any open source software in connection with the Services in any manner that requires, pursuant to the license applicable to such open source software, that any Meritage Confidential Information or the Services be (A) disclosed or distributed in source code form, (B) made available free of charge to recipients, or (C) modifiable without restriction by recipients. (1.e) By using the Services, Customer agrees to be bound by the terms of [Meritage's Copyright Policy](#), which terms may be revised by Meritage at its sole discretion. By using the Services after the effective date of any such revision, Customer expressly agrees to be bound by the terms of the revised Copyright Policy.
- d. Meritage will use reasonable commercial efforts to ensure that the Services perform substantially in accordance with the description of the services found at www.app.communitycore.com. The Services are subject to modification from time to time at Meritage's sole discretion, provided the modifications do not materially diminish the functionality of the Services provided by Meritage.
- e. Meritage will use reasonable commercial efforts to make the Services available to Customer and its Users. Notwithstanding the foregoing, Meritage reserves the right to suspend Customer's (or any of its Users') access to the Services: (i) for scheduled or emergency maintenance, (ii) in the event Customer is in breach of this Agreement, including failure to pay any amounts due to Meritage, and fails to correct that breach within the applicable cure period; (iii) in the event that Customer breaches Section 2.2 or Section 7.2 of this Agreement or (iv) as it deems reasonably necessary to respond to any actual or potential security concerns.

- f. Customer acknowledges that the Services will require the Users and third parties for whom the Services are being performed by Customer to share with Meritage certain information for the purposes of providing the Services. This information may include personal information (such as email address, and/or phone number) regarding the Users or such third parties which Meritage will use for the purposes of providing the Services. Customer is fully responsible for obtaining the consent of each User and any third party to the use of his/her information by Meritage for purposes of providing the Services. Such use will be subject to and governed by the terms of Meritage's Privacy Policy, the current version of Meritage's privacy policy is available [here](#). Meritage reserves the right to revise the Privacy Policy at its sole discretion. By using the Services after the effective date of any such revision, Customer expressly agrees to be bound by the terms of the revised Privacy Policy.
- g. Customer will be fully responsible for Users' compliance with this Agreement. Any breach of this Agreement by a User shall be deemed to be a breach by Customer. Customer will promptly advise Meritage in the event that any User or third party revokes such consent or ceases to be a User. Customer is solely responsible for determining whether the Services are sufficient for Customer's purposes.

3. Set-Up.

- a. Set-Up Services. Subject to the terms of this Agreement Meritage will provide Customer with the Set-Up services as described in the Order Form. Except to the extent provided in the Order Form, no such services will be provided. Customer Responsibilities and Certain Restrictions on Set-Up. Customer is responsible for providing information in a timely manner and in an appropriate format to allow Meritage to provide the Set-Up and for ensuring the Customer resource(s) assigned to provide support to Meritage in performing the Set-Up, along with all Users, have adequate computer skills to perform their tasks. Set up support required beyond the specified Set-Up shall be arranged upon the agreement of the parties and will incur an additional fee. Acceptance. The purpose of Set-Up is to configure the Services for availability on the Go-Live Date. During the Training, Customer will have the opportunity to evaluate the Set-Up and note any configuration errors. Upon discovery of an error, Customer will notify Meritage of the necessary configuration changes and Meritage will modify Set-Up to make the requested changes. Upon completion of Training and prior to the Go-Live Date, Customer shall review and accept the Services by executing a form of acceptance provided by Meritage. Customer acknowledges and accepts that configuration of the Services is limited to the extent accommodated by the current capabilities and limitations of the Services.

4. Training.

- a. Training Services. Subject to the terms of this Agreement, Meritage will provide Customer with the Training services as described in the Order Form. Except to the extent provided in the Order Form, no such services will be provided.
- b. Delivery. All Training will be provided by Meritage using WebEx or an equivalent service agreed by the parties. Meritage will create a Training site for Customer and its Users to use for Training. In addition to WebEx training, the Training website will provide access to online documentation and training videos that may be accessed by Customer and its Users. Customer and its Users may access the Training web site on an unlimited basis through the Go-Live Date. Customer acknowledges that the Training website may not be available at all times and that Meritage shall have no liability as a result of the unavailability of the Training website.
- c. Customer Responsibilities and Certain Restrictions. Customer is responsible for providing information in a timely manner and in an appropriate format to allow Meritage to provide the Training and for ensuring the Customer resource(s) assigned to provide support to Meritage in performing the Training, along with all Users, have adequate computer skills to perform their tasks.
- d. Verification of Set-Up. Customer acknowledges that a primary purpose of the Training website is to verify functionality of the Services prior to the Go-Live Date. Customer will have the opportunity to evaluate the Set-Up and note any configuration errors. Upon discovery of an error, Customer will notify Meritage of the necessary configuration changes and Meritage will modify Set-Up to make the requested changes to the Training website.

5. Fees And Payment.

- a. . Fees. On the Effective Date, Customer will pay Meritage the Set-Up Fee as specified in the Order Form for Set-Up. In addition, on the Start of Service Date and ending upon the termination of this Agreement, Customer will pay to Meritage the Subscription Fees as specified in Order Form, plus all applicable sales, use and other purchase related taxes (Customer shall be responsible for timely providing Meritage with a valid certificate of exemption from the requirement of paying sales, use or other purchase related taxes). Unpaid Fees are subject to a finance charge of one percent (1.0%) per month, or the maximum permitted by law, whichever is lower, plus all expenses of collection, including reasonable attorneys' fees. In the case of any withholding requirements, Customer will pay any required withholding itself and will

not reduce the amount paid to Meritage on account thereof. In the event that Customer elects to increase the number of Users, the parties shall meet to discuss the impact on Set-Up and Subscription Fees. The Subscription Fees may be increased on an annual basis, as determined by Meritage, provided that any pricing increase will not exceed seven percent (7%) of the Subscription Fees per User for the immediately prior Term, unless the pricing was designated in the applicable Order Form as promotional or one-time. Meritage will provide 30 days advance notice of any increase in the Subscription Fees. By using the Services after the increase in the Subscription Fees becomes effective, Customer agrees to be bound by such new Subscription Fees. FEES AND FEE RATES ARE TO BE CONSIDERED CONFIDENTIAL BY BOTH PARTIES AND NOT TO BE SHARED WITH ANY THIRD PARTY WITHOUT WRITTEN PERMISSION OR AS REQUIRED BY LAW.

- b. Payment. All Set-Up Fees, Subscription Fees and other fees due under this Agreement (collectively, "Fees") are payable in U.S. dollars, unless otherwise specified in writing. Except for the Set-Up Fee, which shall be paid prior to the performance of Set-Up, Customer shall pay all Fees and any other amounts set forth on each such invoice issued by Meritage under this Agreement within 30 days of the date of invoice. Fees are payable in advance and are non-refundable. In the event that Customer disputes the amount of any Fees, it shall so notify Meritage within the 30-day payment period. The failure to provide such notice shall be deemed agreement that the Fees are undisputed.

6. Confidentiality.

- a. Obligations. Each party acknowledges that by reason of the relationship created between the parties by this Agreement, it may have access to certain non-public information of substantial value concerning the other party's business, operations, strategic plans, customers, suppliers, technology, competition and employees. Accordingly, each party as the recipient of Confidential Information (the "Receiving Party") from the other party (the "Disclosing Party") will not use any Confidential Information of the Disclosing Party for any purpose other than the providing and receipt of Services under this Agreement. The parties agree the use of the Confidential Information will be in accordance with all terms and conditions of this Agreement. The Receiving Party will not disclose the Confidential Information of the Disclosing Party to any third party except as expressly provided herein and will protect the Disclosing Party's Confidential Information from unauthorized use, access or disclosure in the same manner as the Receiving Party protects its own confidential or proprietary information of a similar nature and with no less than reasonable care. Either party may disclose the Confidential Information of the other party to the Receiving Party's employees, subcontractors and advisors who require access to such information for the performance of their obligations, all provided that the employees, subcontractors and/or agents have entered into confidentiality agreements with the Receiving Party that are at least as protective of the Disclosing Party's Confidential Information as are the terms of this Agreement. The Receiving Party shall be responsible for any disclosure or use of the Disclosing Party's Confidential Information by or through any employee, subcontractor or agent of the Receiving Party. For the avoidance of doubt, Customer acknowledges that Meritage utilizes the services of certain third parties in connection with the provision of the Services (such as data hosting) and such third parties will have access to Customer's Confidential Information, subject to compliance with this Section 6. In addition, the Receiving Party will be allowed to disclose Confidential Information of the Disclosing Party to the extent that such disclosure is: (i) approved in writing by the Disclosing Party; (ii) necessary for the Receiving Party to enforce its rights under this Agreement in connection with a legal proceeding; or (iii) required by law or by the order of a court of similar judicial or administrative body, provided that, to the extent permitted by law, the Receiving Party notifies the Disclosing Party of such required disclosure in writing and cooperates with the Disclosing Party, at the Disclosing Party's reasonable request and expense, in any lawful action to contest or limit the scope of such required disclosure.
- b. Termination of Obligations. The Receiving Party's obligations under this Section 6 with respect to maintaining the confidentiality of any Confidential Information of the Disclosing Party will terminate if and when the Receiving Party can document that such information: (a) was already lawfully known to the Receiving Party at the time of disclosure by the Disclosing Party and is not subject to restrictions on disclosure and/or use; (b) is disclosed to the Receiving Party by a third party who had the right to make such disclosure without any confidentiality restrictions; (c) is, or through no fault of the Receiving Party has become, generally available to the public; or (d) is independently developed by the Receiving Party without access to, or use of, the Disclosing Party's Confidential Information. The restrictions on use of the Disclosing Party's Confidential Information shall remain in effect for five years subsequent to the earlier of the termination of this Agreement or the date on which the obligation to maintain the Confidentiality of the Disclosing Party's Confidential Information terminates.
- c. Return of Confidential Information. The Receiving Party will return to the Disclosing Party or destroy all Confidential Information of the Disclosing Party in the Receiving Party's possession or control and permanently erase all electronic copies of such Confidential Information promptly upon the written request of the Disclosing Party or the termination of this Agreement, whichever comes first. At the Disclosing Party's request, the Receiving Party will certify in writing

that it has fully complied with its obligations under this Section 6.3. For the purposes of this Section 6, Data, as defined in Section 7 below, shall not be considered Customer's Confidential Information.

- d. Remedies. Each party acknowledges that any breach of any of its obligations with respect to the other party's Confidential Information may cause or threaten irreparable harm to such party. Accordingly, each party agrees that in such event, the aggrieved party shall be entitled to seek equitable relief in any court of competent jurisdiction without the necessity of posting bond and in addition to such other remedies as may be available to the aggrieved party under law or in equity.
- e. Both Parties will have the right to disclose the existence but not the terms and conditions of this Agreement, provided that the terms and conditions may be disclosed if such disclosure is approved in writing by both Parties prior to such disclosure, or is included in a filing required to be made by a Party with a governmental authority (provided such party will use reasonable efforts to obtain confidential treatment or a protective order) or is made on a confidential basis to potential investors or acquirers in Meritage or any entity directly or indirectly controlling the majority voting interest in Meritage.

7. Ownership.

- a. Customer's Ownership. Customer retains all right, title and interest in and to the Customer Information Customer or its Users provide to Meritage, other than such information that is subject to disclosure under applicable freedom of information laws and regulations. During the termination notice period specified in Section 9, Meritage will provide Customer Information in the form of Meritage native format files containing permit data to Customer within 10 business days of receipt of a written request for that Customer Information, all at no additional charge.
- b. Meritage's Ownership. Meritage retains all right, title and interest in and to, and all Intellectual Property Rights embodied in or related to the Sites, Services, Technology, and any other information or technology used or made available in connection with the Sites or Services, including without limitation any and all improvements, updates, and modifications thereto, whether or not made in conjunction with this Agreement. Meritage's name, logo, and the product and service names associated with the Services are trademarks of Meritage or third parties, and no right or license is granted to Customer to use them separate from Customer's right to access the Services. In the event that Customer or any End User makes any suggestions for the addition of features to, or the improvement of the Services ("Feedback"), Meritage shall, to the maximum extent permitted by law, own all such Feedback, including any Intellectual Property Rights therein, and shall have the right to use such Feedback for any purpose without payment or accounting to Customer or any End User. Customer and/or End User agree to execute any and all materials reasonably required by Customer to perfect Customer's ownership in such Feedback and Intellectual Property Rights, all at Meritage's expense.

8. Data.

- a. Meritage will have the right to collect non-personally identifiable data and anonymized information resulting from Customer Information and Customer's use of the Services ("Customer Data") for purposes of (i) benchmarking of Customer's and others performance relative to that of other groups of customers served by Meritage (for the avoidance of doubt, Customer Data will be provided to third parties only as part of a larger body of anonymized data); (ii) sales and marketing of existing and future Meritage services; (iii) monitoring Service performance and making improvements to the Services and Sites.
- b. Backup and Recovery. Meritage shall provide, either directly or through its hosting partner, the following recovery services: 7.2.1 Hosting infrastructure recovery processes 7.2.2 Application recovery processes 7.2.3 Data backup with rotation and retention. Backups are done daily, the prior month of daily data is retained, each month is retained for a year, and each year retained until termination of the agreement.

9. Term and Termination.

- a. This Agreement will begin on the Effective Date and will continue in perpetuity until terminated in accordance with the terms of this Agreement or the applicable Order Form. Upon the expiration of the initial term, if any, specified in the Order Form, Customer may terminate this Agreement upon not less than 90 days advanced written notice to Meritage. Except with respect to a failure to timely make any payments required under this Agreement, either party may terminate this Agreement if the other party breaches this Agreement and does not cure such breach within 60 days after being provided with written notice thereof, provided that in the case of Customer such time period will be extended beyond 60 days if Customer is exercising reasonable efforts to cure such breach during such 60-day period. With respect to the failure to timely make any payments, Meritage shall have the right to suspend access to the Services and Sites or, at its option, to terminate this Agreement, in the event that Customer fails to make any required payment

within five (5) business days after receipt of notice that the payment is past due. Upon any termination of this Agreement: (a) all rights and licenses granted to Customer in this Agreement will immediately terminate and Customer shall immediately cease to use the Services and Sites; (b) Meritage will cease performing all Services; (c) all access by Customer and any Users to the Sites and the Services (including all Customer Information) will be suspended; (d) Meritage will discontinue all use of the Customer Information; and (e) all Fees and other amounts incurred under this Agreement prior to such termination or expiration will become immediately due and payable by Customer. Upon the request of Customer following any termination or expiration, Meritage will transfer all Customer Information collected by Meritage either directly to Customer or to Customer's identified third-party partner. Customer shall compensate Meritage for the transfer on a time and materials basis at Meritage's then-current rates and will reimburse all reasonable expenses and costs associated with the transfer. Such expenses and costs shall include, without limitation, travel, consultant costs, hardware expenses, and software costs associated with efforts involved in preparing Customer Information for transfer as well as any costs incurred as part of the physical transfer of Customer Information. Meritage will not be required to issue any refunds for any unearned Fees paid in advance. The provisions of Sections 2.2, 2.3 (section 2.3(b) and as necessary to complete the return of Customer Information), 2.6, 2.7, 5, 6, 7, 8, 9, 10, 11 and 12 of this Agreement will survive termination of the Agreement for any reason.

10. Warranties and Disclaimers.

- a. Warranties. Each party represents and warrants to the other party that: (a) such party has all requisite corporate or other applicable power and authority to execute, deliver and perform its obligations under this Agreement; and (b) the execution, delivery and performance of this Agreement by such party has been duly authorized; and will not conflict with, result in a breach of, or constitute a default under any other agreement to which such party is a party or by which such party is bound;.
- b. Disclaimers. EXCEPT AS STATED UNDER THIS AGREEMENT, MERITAGE PROVIDES THE SERVICES "AS IS" AND "AS AVAILABLE" AND TO THE MAXIMUM EXTENT PERMITTED BY LAW, SPECIFICALLY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, REGARDING THE SERVICES, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, COURSE OF DEALING, TITLE AND NON-INFRINGEMENT. CUSTOMER ACKNOWLEDGES THAT CUSTOMER HAS RELIED ON NO SUCH WARRANTIES IN ENTERING INTO THIS AGREEMENT. MERITAGE DOES NOT WARRANT THAT THE SERVICES WILL BE FREE FROM LOSS OR LIABILITY INCLUDING THAT ARISING OUT OF ANY THIRD-PARTY TECHNOLOGY, THIRD PARTY ACTION, SUCH AS UNAUTHORIZED ACCESS BY ANY THIRD PARTY, OR ANY ACT OR OMISSION OF CUSTOMER. MERITAGE EXPRESSLY DISCLAIMS ANY WARRANTY OR LIABILITY WITH RESPECT TO COMPLIANCE WITH LAWS, RULES OR REGULATIONS APPLICABLE TO CUSTOMER, WHICH SHALL BE THE SOLE RESPONSIBILITY OF CUSTOMER. MERITAGE DOES NOT WARRANT THE ACCURACY, RELIABILITY OR COMPLETENESS OF customer materials or ANY ADVICE, REPORT, DATA OR DELIVERABLES OBTAINED BY CUSTOMER FROM THE CUSTOMER MATERIALS SUBMITTED TO THE SERVICES, SUCH ADVICE, REPORTS, DATA OR DELIVERABLES ARE PROVIDED "AS IS" AND MERITAGE SHALL NOT BE LIABLE FOR ANY INACCURACY THEREOF. MERITAGE SHALL NOT BE RESPONSIBLE OR LIABLE FOR: (A) ANY DAMAGES IF, AND TO THE EXTENT, CAUSED BY CUSTOMER'S FAILURE TO PERFORM ITS OBLIGATIONS, AS SET FORTH IN THIS AGREEMENT OR AN ORDER FORM; (B) ANY CORRUPTION, DAMAGE, LOSS OR MIS-TRANSMISSION OF CUSTOMER MATERIALS, UNLESS SUCH TRANSMISSION IS THE RESPONSIBILITY OF MERITAGE; OR (C) THE SECURITY OF CUSTOMER MATERIALS DURING TRANSMISSION FROM CUSTOMER'S FACILITIES TO THE CLOUD PLATFORM. Customer acknowledges that the Services may be subject to limitations, delays, and other problems inherent in the use of the Internet and electronic communications. Meritage is not responsible for any delays, failures, or other damage resulting from such problems.
- c. Customer represents and warrants that it: (A) owns or has the right to use all Customer Information and to submit and store such Customer Information on the Site and the infrastructure supporting the Site and Services; and (B) has all necessary licenses and permissions for usage of any third-party software or other information or material supplied or provided by Customer to Meritage in an Order Form or otherwise used in connection with the Services. Customer hereby grants to Meritage the right to use all Customer Information, including any third-party software solely for the purposes of this Agreement, including any Order Form, and the performance of Meritage's obligations hereunder and any Order Form.

11. Certain Liabilities, Limitation of Liability.

- a. Customer will, at Customer's own expense, indemnify, defend, hold harmless against, and pay all costs, damages and expenses (including reasonable attorneys' fees) awarded against or incurred by Meritage based on, any claims, allegations or lawsuits that may be made or filed against Meritage by any person to the extent arising from or relating to any breach by Customer of any representation and warranty under this Agreement; or (b) alleging that use by

Meritage in accordance with this Agreement of Customer Information, Customer Data or Customer Confidential Information infringes or misappropriates the Intellectual Property Rights of, or has caused harm or damage to, a third party.

- b. Limitation of Liability. EXCEPT TO THE EXTENT ARISING FROM A BREACH OF CONFIDENTIALITY OR OF SECTIONS 2.2 OR 7, OR AS ARISING UNDER OBLIGATIONS OF INDEMNIFICATION, IN NO EVENT WILL EITHER PARTY, INCLUDING ITS VENDORS, HOSTING SERVICE PROVIDERS, OR ITS LICENSORS, BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES (INCLUDING WITHOUT LIMITATION PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, LOSS OF USE, DATA, OR PROFITS, OR BUSINESS INTERRUPTION) HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY, WHETHER IN CONTRACT, STRICT LIABILITY OR TORT (INCLUDING ACTIVE AND PASSIVE NEGLIGENCE OR OTHERWISE), ARISING IN ANY WAY IN CONNECTION WITH OR OUT OF THE USE OF THE SITES OR SERVICES, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGE. EXCEPT TO THE EXTENT ARISING FROM A BREACH OF CONFIDENTIALITY OR OF SECTIONS 2.2 OR 7, OR AS ARISING UNDER OBLIGATIONS OF INDEMNIFICATION OR CUSTOMER'S OBLIGATION TO MAKE PAYMENTS, EACH PARTY'S TOTAL CUMULATIVE LIABILITY IN CONNECTION WITH THIS AGREEMENT, THE SITES OR THE SERVICES, WHETHER IN CONTRACT OR TORT OR OTHERWISE, WILL NOT EXCEED THE FEES PAID TO MERITAGE HEREUNDER AS OF THE DATE OF THE ACT OR OMISSION GIVING RISE TO THE LIABILITY. EACH PARTY ACKNOWLEDGES THAT THE FEES REFLECT THE ALLOCATION OF RISK SET FORTH IN THIS AGREEMENT AND THAT NEITHER PARTY WOULD ENTER INTO THIS AGREEMENT WITHOUT THESE LIMITATIONS ON ITS LIABILITY. IN JURISDICTIONS WHERE LIMITATION OF LIABILITY FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES IS NOT PERMITTED, EACH PARTY'S LIABILITY IS LIMITED TO THE MAXIMUM EXTENT PERMITTED BY LAW.

12. General Provisions.

- a. Notwithstanding anything else, Customer may not provide to any person an export or re-export or allow the export or re-export of the Services or any software or anything related thereto or any direct product thereof, in violation of any restrictions, laws or regulations of the United States Department of Commerce, the United States Department of Treasury Office of Foreign Assets Control, or any other United States or foreign agency or authority.
- b. This Agreement will be binding upon the parties to this Agreement and their permitted successors and assigns. Neither party may assign, delegate or transfer this Agreement or any of its rights or obligations (in whole or in part) under this Agreement (whether by operation of law or otherwise) to any third party without the other party's prior written consent. Notwithstanding the foregoing, either party may assign this agreement to any successor in interest to such party's stock, assets or business, whether by way of sale, merger, reorganization or other form of transaction, provided that such party provides the other party with notice of such assignment and that the successor in interest agreed in advance to assume all right, obligations, liabilities, and responsibilities of the assigning party under this Agreement. Any assignment or transfer in violation of the foregoing shall be null and void.
- c. Nothing in this Agreement confers or is intended to confer, expressly or by implication, any rights or remedies upon any person or entity not a party to this Agreement.
- d. This Agreement shall be governed by and construed in accordance with the laws of Colorado without regard to conflicts of law principles. Customer agrees that it will only bring any action or proceeding arising from or relating to this Agreement in a federal court in the District of Colorado or in state court in Larimer County, Colorado, and Customer irrevocably submits to the personal jurisdiction and venue of any such court in any such action or proceeding or in any action or proceeding brought in such courts by Meritage.
- e. The parties hereto are independent parties, not agents, employees or employers of the other or joint ventures, and neither acquires hereunder any right or ability to bind or enter into any obligation on behalf of the other.
- f. Any notice to the other party required or allowed under this Agreement must be delivered in writing by express courier, personal delivery, or by certified mail, postage pre-paid to the address for the party listed in the first paragraph of this Agreement.
- g. If any provision of this Agreement is held by a court of competent jurisdiction to be unenforceable, such provision will be changed and interpreted to accomplish the objectives of such provision to the greatest extent possible under applicable law and the remaining provisions of this Agreement will continue in full force and effect.
- h. Meritage may use Customer's name as a reference and publicize Customer as a customer of Meritage.
- i. Unless otherwise amended as provided herein, this Agreement will exclusively govern Customer's access to and use of the Services and the Sites and is the complete and exclusive understanding and agreement between the parties, and supersedes any oral or written proposal, agreement or other communication between the parties, regarding Customer's access to and use of the Services and the Sites. This Agreement may be amended or modified only by a writing signed by both parties.
- j. All waivers under this Agreement must be in writing. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Kate Swise, City Attorney

AGENDA ITEM: Ordinance No. 4092-23/24 Amending Chapter 2, Art. II, Div. 2., Sec. 1-3
 Regarding Public Comment

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION: The attached ordinance would amend the City Code to reduce the time allotted for public comment at City Council meetings from 10 minutes per person and 2 hours total to 5 minutes per person and one hour total. The purpose is to increase the efficiency of City Council meetings. Staff recommends approval.

FINANCIAL IMPACT:

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED:

IMPACT IF DENIED:

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

Ordinance No. 4092-23/24 Amending Chapter 2, Article II, Division II, Section 1-3 of the City Code Regarding Time for Public Comment

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, the City Council has established rules for making public comment at meetings of the City Council pursuant to 5 ILCS 120/2.06(g); and

WHEREAS, the City Council desires to modify such rules as set forth herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The findings and recitations set forth above are adopted and found to be true and correct.

Section 2. Chapter 2, Article II, Division 2, Subdivision 1, Section 3(f) of the Pekin City Code is hereby amended as follows (additions indicated by underline, deletions by ~~striketrough~~):

Sec. 2-2-2-1-3. - Conducting business.

(f) *Certain rules of order and procedure superseded.* The following rules of order and procedure supersede any previous ordinance, resolution or custom adopted by the City which would conflict with these rules:

- (1) Ordinances, resolutions, motions, contracts, agreements, reports, proclamations and other matters presented to the City Council shall be in writing and need not be read verbatim by the City Clerk or the party presenting. It shall be sufficient for the City Clerk or the party presenting the matter to make a concise statement of the content of the matter being presented.
- (2) Minutes of prior meetings of the City Council shall be prepared and presented in writing to the City Council prior to the City Council meeting and need not be read verbatim by the City Clerk.
- (3) The Mayor of the City shall be permitted to participate in all matters and deliberations before the City Council in the same manner and to the same extent as the Council Member.
- (4) The City Manager shall attend all meetings of the City Council and have the right to participate in discussion and deliberations of all matters before the Council, but shall have no right to vote.

- (5) Any person who seeks to address or provide public comment at a meeting of the City Council, a commission, committee, or other official body of the City at any public meeting will be permitted to speak on any matter listed on the agenda or on any other matter of public concern, subject to the following provisions:

The presiding officer shall designate a time during the meeting at which the public may address the members, if no established order and procedure has previously been established. The presiding officer may require persons wishing to speak during any portion of a meeting to sign in before the start of the meeting and to provide their names.

Prior to speaking, each person must be recognized by the presiding officer and must state his or her name for the record.

Subject to limitations in the following paragraph, public comment is limited to no more than ~~ten~~five minutes per person and to no more than ~~two hours~~one hour per meeting, unless extended by consent of a majority vote of the members present. The presiding officer or his or her designee shall monitor each speaker's use of time and shall notify the speaker when the time allotted has expired.

If the presiding officer recognizes that more than 20 persons desire to speak, he or she may limit each speaker to comments of no more than three minutes. Whenever any group of persons wishes to address the members on the same subject matter, the presiding officer may ask that a spokesperson be chosen from the group. If additional matters are to be presented by other persons in the group, the presiding officer may limit the number of such persons and may limit the presentation to information not already presented by the group spokesperson.

Persons invited by the presiding officer to address the members are subject to such time limitations as the majority of the members present may prescribe.

Separate rules, as required by law or as otherwise provided in this Code, will govern the conduct of quasi-judicial hearings.

Section 3. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 4. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date: July 24, 2023
To: Council Members
From: Kate Swise, City Attorney

AGENDA ITEM: Ordinance No. 4093-23/24 Amending Ch 2, Article VI, Art VIII
 ReInvestigation of Ethics Violations

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION: The attached Ordinance amends the City Code to eliminate the Ethics Commission and the Ethics Advisor and creates a procedure for independent investigation of complaints of ethics violations by the City's Administrative Hearing Officer, who will then make a report of findings and recommendation to the Council. Salient provisions of the Ordinance include:

1. Eliminating the Ethics Commission by deleting Chapter 2, Art. VI, Division 3 in its entirety.
2. Amending section 2-8-7 to eliminate the Ethics Advisor and establish procedures for investigating ethics complaints.
 - a. An initial review by the Hearing Officer to determine whether a full investigation is warranted (probable cause determination).
 - b. Upon a finding of probable cause, an investigation by the Hearing Officer, including interviewing parties and witnesses and reviewing available evidence.
 - c. Submission of a written report to the City Council with the Hearing Officer's findings, determination, and recommendation for the Council's review and consideration.
 - d. Determination by the Council of what action, if any, should be taken in response to the Hearing Officer's report, including referral to the City Attorney for further prosecution and imposition of fines.
3. Amending section 2-8-8 to allow the City to recover its attorneys' fees if the matter does go to court and the person is convicted.
4. Amending section 2-8-9 to remove references to the Ethics Commission, and to add a new section allowing the Hearing Officer to report to the Council and make recommendations for further action if they determine that the complaint was knowingly false, frivolous, or retaliatory.

FINANCIAL IMPACT:

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED:

IMPACT IF DENIED:

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:
 Date:

**Ordinance No. 4093-23/24 Amending Chapter 2, Article VI, and Article VIII of the City Code
Regarding Investigation of Ethics Violations**

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 2, ARTICLE VI AND ARTICLE VIII OF THE CITY CODE REGARDING INVESTIGATION OF ETHICS VIOLATIONS

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, the City Council desires to make certain amendments to the City Code to eliminate the Ethics Commission and Ethics Advisor and instead establish a process for referring complaints to the City's Administrative Hearing Officer for investigation; and

WHEREAS, the City Council finds it is in the best interests of the City and its residents to adopt the amendments set forth herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The findings and recitations set forth above are adopted and found to be true and correct.

Section 2. Chapter 2, Article VI, Division 3 of the Pekin City Code is hereby deleted in its entirety.

Section 3. Chapter 2, Article VIII, Section 1 of the Pekin City Code is hereby amended by the addition of the following definition, to be inserted in the alphabetically appropriate location within said Section:

Code of Ethics and Conduct means the City of Pekin Code of Ethics and Conduct for City Council Members and Appointed Members to Boards, Commissions & Committees, as now existing or as may be amended or modified in the future.

Section 4. Chapter 2, Article VIII, Section 2 of the Pekin City Code is hereby amended as follows (additions indicated by underline, deletions by ~~striketrough~~):

Sec. 2-8-2. - Prohibited activities.

- (a) No elected or appointed official, officer or employee shall intentionally violate the ~~City's~~ Code of Ethics and Conduct.

- (b) No elected or appointed official, officer or employee shall intentionally misrepresent hours worked for compensated time or be party to any scheme involving such misrepresented hours.
- (c) No elected or appointed official, officer or employee shall intentionally leave sensitive City property, equipment or vehicles unattended or unprotected.
- (d) No elected or appointed official, officer or employee shall be a reference or advocate for a friend, acquaintance, another family member, or a contractor seeking employment, bid award, or funding from the City.

Section 5. Chapter 2, Article VIII, Section 7 of the Pekin City Code is hereby amended as follows (additions indicated by underline, deletions by ~~striketrough~~):

Sec. 2-8-7. - ~~Ethics advisor~~ Investigation of Complaints.

~~The Mayor, with the advice and consent of the City Council, shall designate an Ethics Advisor for the City of Pekin.~~

~~The Ethics Advisor shall provide guidance to the officers and employees of the City of Pekin concerning the interpretation of and compliance with the provisions of this Chapter and State ethics laws. The Ethics Advisor shall perform such other duties as may be delegated by the City Council.~~

- (a) *Filing of Complaints.* Complaints alleging a violation of this Article shall be filed with the City Clerk, who shall refer the complaint to the Administrative Hearing Officer appointed pursuant to Section 2-5-2 of this Code; provided, however, that complaints by City employees of sexual harassment shall be reported and investigated as provided in the City's employment policies. Complaints shall be in writing, shall be based on the personal knowledge of the complainant, and shall be signed by the complainant.
- (b) *Service of the Complaint.* Within 5 business days after receipt of the complaint, the City Clerk shall send by certified mail or personal delivery a notice to the respondent that a complaint has been filed against them, along with a copy of the complaint.
- (c) *Determination of Probable Cause.* Upon receipt of a complaint, the Administrative Hearing Officer shall conduct a preliminary review to determine whether the complaint, on its face, establishes probable cause that a violation of this Article has occurred. If the Administrative Hearing Officer finds that the complaint does not establish probable cause of a violation of this Article, the Administrative Hearing Officer shall make a written report to the City Council of such finding and the basis therefore, with a copy of such report mailed to the complainant and the respondent, and no investigation shall be conducted unless directed by the City Council. If the Administrative Hearing Officer finds that the complaint establishes probable cause that a violation of this Article has occurred, the Administrative Hearing Officer shall conduct an investigation as set forth herein.
- (d) *Investigation Procedures.*

- 1) The Administrative Hearing Officer shall review all available evidence and interview all witnesses they deem relevant and necessary to investigating the complaint; provided, however, that at a minimum, the Administrative Hearing Officer shall make all reasonable efforts interview the complainant and the respondent.
 - 2) The Administrative Hearing Officer need not adhere to formal rules of evidence. The proceedings described herein are not those of a court of law, and the presence of legal counsel is not permitted during any interview conducted by the Administrative Hearing Officer.
- (e) Written Findings and Recommendation. Upon conclusion of the investigation, the Administrative Hearing Officer shall submit a written report setting forth (i) the Administrative Hearing Officer's findings of fact, (ii) a determination whether a violation of this Article has occurred and the basis for such determination, and (iii) a recommendation to the City Council for further action, if any. The Administrative Hearing Officer shall simultaneously mail a copy of the written report to the complainant and the respondent.
- (f) Review by the City Council. The City Council shall review the findings and recommendation of the Administrative Hearing Officer and determine, by majority vote, what action, if any, is to be taken in accordance with the recommendation of the Administrative Hearing Officer and the Code of Ethics and Conduct.
- (g) Referral to the City Attorney. Upon a determination by the Administrative Hearing Officer that a violation of this Article has occurred, the City Council may, in addition to any action taken pursuant to subsection (f) above, refer the matter to the City Attorney for prosecution of the violation in the Circuit Court of Tazewell County pursuant to Sections 1-1-15, 2-5-1, and 2-8-8 of this Code, and/or section 70-5 and section 70-10 of the State Officials and Employees Ethics Act (5 ILCS 430/70-5 and 5 ILCS 430/70-10).

Section 6. Chapter 2, Article VIII, Section 8 of the Pekin City Code is hereby amended as follows (additions indicated by underline, deletions by ~~striketrough~~):

Sec. 2-8-8. - Penalties.

- (a) A person who intentionally violates any provision of this Article is subject to a fine in an amount of not less than \$150.00 and not more than \$2,500.00.
- ~~(a)~~(b) If a person is convicted of a violation of any provision of this Article following prosecution in the circuit court pursuant to Section 2-8-7(g) of this Code, the City shall be entitled to recover in such proceeding its costs related to the investigation and prosecution of the violation, including reasonable attorneys' fees.

Section 7. Chapter 2, Article VIII, Section 9 of the Pekin City Code is hereby amended as follows (additions indicated by underline, deletions by ~~striketrough~~):

Sec. 2-8-9. - Retaliation; false reports.

- (a) It shall be a violation of this Article for any person to retaliate against a person who files a complaint of an ethics violation or who participates in an investigation ~~or hearing before the Pekin Ethics Commission~~ related to a violation of this Article or the Pekin Code of Ethics ~~or~~ and Conduct.
- (b) It shall be a violation of this Article for any person to file any false or frivolous complaint under this Article ~~or under Article VI, Division 3 of this Chapter~~. A false or frivolous complaint shall refer to a complaint that the complainant knows to be false or is filed with the intent of harassing, embarrassing, or retaliating against another. It shall not refer to complaints made in good faith which ultimately cannot be proven or do not result in a finding that this Article has been violated.
- (c) If the Administrative Hearing Officer, during the course of an investigation pursuant to Section 2-8-7, finds that a complaint violates subsection (b) above, the Administrative Hearing Officer shall include such finding, and the basis therefore, in the written report provided to the City Council pursuant to Section 2-8-7(e), and may include a recommendation to the Council for further action.

Section 8. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 9. This Ordinance is hereby ordered to be published in pamphlet form by the City Clerk and said Clerk is ordered to keep at least three (3) copies hereof available for public inspection in the future and in accordance with the Illinois Municipal Code.

Section 10. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

PASSED AND APPROVED at the regular meeting of the City Council of the City of Pekin, this _____ day of _____, 20____; and upon roll call the vote was as follows:

AYES:

NAYS:

ABSENT:

ABSTAINING:

APPROVED this _____ day of _____, 20____

Mayor

ATTEST:

City Clerk

CERTIFICATE

THE UNDERSIGNED CERTIFIES THAT SHE IS THE CITY CLERK FOR THE CITY OF PEKIN, ILLINOIS, AND THAT THE CITY COUNCIL AT A REGULARLY CONSTITUTED MEETING OF SAID CITY COUNCIL OF THE CITY OF PEKIN ON THE _____ DAY OF _____, 20____ ADOPTED ORDINANCE NO. _____ A TRUE AND CORRECT COPY OF WHICH IS CONTAINED IN THIS PAMPHLET

GIVEN UNDER MY HAND AND SEAL THIS _____ DAY OF _____, 20____.

(SEAL)

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date:
To:
From:

July 24, 2023
Council Members
John Dossey, Interim City Manager and Police Chief

AGENDA ITEM: Resolution No. 40-23/24 Lease Agreement with Enterprise for Inspections Department

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: Inspections requested during this past budget process to purchase two new vehicles for their department. One vehicle was to replace an aging vehicle that was having many mechanical issues, and the second was to provide a vehicle for new staff that was added. Prior to this the Chief Code Official was supplied a vehicle by Safe Built. When we terminated that agreement with Safe Built, the car went with them. Council approved earlier this year \$84,000 (100-793-587500) for the purchase of two new vehicles. Staff looked into the police department leasing program with Enterprise. Upon contacting Enterprise, they were able to secure two vehicles for us. For the two vehicles, for the remainder of this fiscal year, the City can lease these vehicles for approximately \$25,000. There would be some minor upfitting of safety lighting, that we would pay for out of this same line item. The lease option, as discussed for the police department in the past, shows benefit on savings in vehicle repairs and having a safer vehicle on the roadway. We also showed better fuel efficiency and costs savings as well. Staff recommends approval of leasing two pickup trucks from Enterprise Fleet Management.

FINANCIAL IMPACT:

Requested Amount: \$25,000
Line Item: 100-793-587500
Budgeted Amount: \$84,000
Remaining Funds: \$84,000

IMPACT IF APPROVED: By entering into the lease agreement the City would free up some capital saving approximately \$59,000 in this line item. There would be an annual lease amount budgeted for in the next fiscal year of roughly \$33,000 moving forward.

IMPACT IF DENIED: Staff would seek to purchase two vehicles, and would have maintenance and other costs.

ALTERNATIVES:

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
Date:

City Manager:
Date:

Resolution No. 40-23/24 Lease Agreement with Enterprise Leasing for Inspection Department

WHEREAS, the Inspections Department is in need of new vehicles to replace an aging vehicle and to replace a vehicle previously provided pursuant to the City's contract with SAFEbuilt; and

WHEREAS, the City currently leases its Police Department fleet from Enterprise and sought a quote from them to provide the two new vehicles for the Inspections Department; and

WHEREAS, the quote provided by Enterprise is attached hereto as Exhibit A; and

WHEREAS, the City Council finds it is in the best interests of the City to lease the two Inspections vehicles from Enterprise under the terms set forth on Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The findings and recitals set forth above are found to be true and correct and are incorporated herein.

Section 2. The lease of two vehicles from Enterprise under the terms and conditions set forth in Exhibit A attached hereto is approved. The Mayor and City Clerk are authorized and directed to enter into a lease with Enterprise in substantially the form set forth in Exhibit A, with such changes as the Mayor deems reasonably necessary and appropriate.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

Prepared For: City of Pekin, Illinois
Ranney, Seth

Date 07/11/2023
AE/AM J01/PMK

Unit #

Year 2023 Make Chevrolet Model Silverado 1500
Series Work Truck 4x4 Double Cab 6.6 ft. box 147.4 in. WB

Vehicle Order Type Ordered Term 36 State IL Customer# 558888

\$ 43,121.90	Capitalized Price of Vehicle ¹
\$ 0.00 *	License and Certain Other Charges State IL
\$ 251.00 *	Initial License Fee
\$ 0.00	Registration Fee
\$ 275.00	Other: (See Page 2)
\$ 0.00	Capitalized Price Reduction
\$ 0.00	Tax on Capitalized Price Reduction
\$ 0.00	Gain Applied From Prior Unit
\$ 0.00 *	Tax on Gain On Prior
\$ 0.00 *	Security Deposit
\$ 0.00 *	Tax on Incentive (Taxable Incentive Total : \$0.00)

\$ 43,396.90	Total Capitalized Amount (Delivered Price)
\$ 954.73	Depreciation Reserve @ 2.2000%
\$ 227.16	Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²
\$ 1,181.89	Total Monthly Rental Excluding Additional Services

Additional Fleet Management

Master Policy Enrollment Fees

\$ 0.00	Commercial Automobile Liability Enrollment
	Liability Limit \$0.00

\$ 0.00	Physical Damage Management
---------	----------------------------

\$ 0.00	Full Maintenance Program ³ Contract Miles 0
	Incl: # Brake Sets (1 set = 1 Axle) 0

\$ 0.00	Additional Services SubTotal
----------------	-------------------------------------

\$ 0.00	Use Tax 0.0000%
---------	-----------------

\$ 1,181.89	Total Monthly Rental Including Additional Services
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\$ 9,026.62	Reduced Book Value at 36 Months
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\$ 400.00	Service Charge Due at Lease Termination
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All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name

Exterior Color (0 P) Summit White

Interior Color (0 I) Jet Black w/Vinyl Seat Trim

Lic. Plate Type Municipal

GVWR 0

Comp/Coll Deductible 0 / 0

OverMileage Charge \$ 0.00 Per Mile

Tires 0

Loaner Vehicle Not Included

Quote based on estimated annual mileage of 15,000

(Current market and vehicle conditions may also affect value of vehicle)

(Quote is Subject to Customer's Credit Approval)

Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.

Lessee hereby authorizes this vehicle order, agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement and agrees that Lessor shall have the right to collect damages in the event Lessee fails or refuses to accept delivery of the ordered vehicle. Lessee certifies that it intends that more than 50% of the use of the vehicle is to be in a trade or business of the Lessee.

LESSEE City of Pekin, Illinois

BY JOHN DASSEY

TITLE

Interim City Manager

DATE

July 12, 2023

* INDICATES ITEMS TO BE BILLED ON DELIVERY.

¹ Capitalized Price of Vehicle May be Adjusted to Reflect Final Manufacturer's Invoice. Lessee Hereby Assigns to Lessor any Manufacturer Rebates And/Or Manufacturer Incentives Intended for the Lessee, Which Rebates And/Or Incentives Have Been Used By Lessor to Reduce the Capitalized Price of the Vehicle.

² Monthly Lease Charge Will Be Adjusted to Reflect the Interest Rate on the Delivery Date (Subject to a Floor).

³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 160.00
Pricing Plan Delivery Charge	B	\$ 210.00
Courtesy Delivery Fee	C	\$ 275.00
Total Other Charges Billed		\$ 370.00
Total Other Charges Capitalized		\$ 275.00
Other Charges Total		\$ 645.00

Attachment: 20230713183931027 (3592 : Resolution No. 40-23/24 Lease Agreement with Enterprise for Inspections Department)

**VEHICLE INFORMATION:**

2023 Chevrolet Silverado 1500 Work Truck 4x4 Double Cab 6.6 ft. box 147.4 in. WB - US

Series ID: CK10753

Pricing Summary:

	INVOICE	MSRP
Base Vehicle	\$41,226.9	\$42,900.00
Total Options	\$0.00	\$0.00
Destination Charge	\$1,895.00	\$1,895.00
Total Price	\$43,121.90	\$44,795.00

SELECTED COLOR:

Exterior: GAZ-(0 P) Summit White
Interior: H2G-(0 I) Jet Black w/Vinyl Seat Trim

SELECTED OPTIONS:

CODE	DESCRIPTION	INVOICE	MSRP
1WT	Preferred Equipment Group 1WT	NC	NC
A60	Locking Tailgate	Included	Included
A68	Rear 60/40 Folding Bench Seat (Folds Up)	Included	Included
AED	Power Front Windows w/Passenger Express Down	Included	Included
AEQ	Power Rear Windows w/Express Down	Included	Included
AKP	Solar Absorbing Tinted Glass	Included	Included
AQQ	Remote Keyless Entry	Included	Included
AXG	Power Front Windows w/Driver Express Up/Down	Included	Included
AZ3	40/20/40 Front Split-Bench Seat	Included	Included
BG9	Rubberized-Vinyl Floor Covering	Included	Included
BLUE	Bluetooth For Phone	Included	Included
C5W	GVWR: 7,000 lbs (3,175 kg)	STD	STD
D31	Inside Rearview Mirror w/Tilt	Included	Included
DEN	Black Manual Outside Mirrors	Included	Included
GAZ_01	(0 P) Summit White	NC	NC
GU6	3.42 Rear Axle Ratio	STD	STD
H2G_01	(0 I) Jet Black w/Vinyl Seat Trim	NC	NC
IOR	Radio: Chevrolet Infotainment 3 System	STD	STD
KW5	220 Amp Alternator	Included	Included
L3B	Engine: 2.7L Turbo High-Output	Included	Included
MQE	Transmission: 8-Speed Automatic	Included	Included
N06	Electrical Steering Column Lock	Included	Included
N33	Manual Tilt Wheel Steering Column	Included	Included
NP0	Single-Speed Transfer Case	Included	Included
PAINT	Solid Paint	STD	STD
PED	Chevy Safety Assist	Included	Included
QBN	Tires: 255/70R17 AS BW	Included	Included
QBR	255/70R17 AS BW Spare Tire	Included	Included
QK1	Standard Tailgate	Included	Included
QT2	Manual Tailgate Function w/No EZ Lift	Included	Included
RD6	Wheels: 17" x 8" Ultra Silver Painted Steel	Included	Included
STD TM	Vinyl Seat Trim	Included	Included
TQ5	IntelliBeam Automatic High Beam On/Off	Included	Included



Open-End (Equity) Lease Rate Quote

Quote No: 7550549

8.12.a

CODE	DESCRIPTION	INVOICE	MSRP
UDC	3.5" Monochromatic Display Driver Info Center	Included	Included
UE4	Following Distance Indicator	Included	Included
UEU	Forward Collision Alert	Included	Included
UHX	Lane Keep Assist w/Lane Departure Warning	Included	Included
UHY	Automatic Emergency Braking	Included	Included
UKJ	Front Pedestrian Braking	Included	Included
UQF	6-Speaker Audio System	Included	Included
UVB	HD Rear Vision Camera	Included	Included
V76	Front Frame-Mounted Black Recovery Hooks	Included	Included
VH6	Black (Semi-Gloss) Front Bumper	Included	Included
VJG	Black (Semi-Gloss) Rear Bumper	Included	Included
Z85	Standard Suspension Package	STD	STD

Attachment: 20230713183931027 (3592 : Resolution No. 40-23/24 Lease Agreement with Enterprise with Inspections Department)

CONFIGURED FEATURES:**Body Exterior Features:**

Number Of Doors 4
 Rear Cargo Door Type: tailgate
 Driver And Passenger Mirror: manual folding side-view door mirrors
 Door Handles: black
 Front And Rear Bumpers: black front and rear bumpers with black rub strip
 Rear Step Bumper: rear step bumper
 Front Tow Hooks: 2 front tow hooks
 Box Style: regular
 Body Material: galvanized steel/aluminum body material
 Grille: black grille

Convenience Features:

Air Conditioning manual air conditioning
 Console Ducts: console ducts
 Power Windows: power windows with front and rear 1-touch down
 Remote Keyless Entry: keyfob (all doors) remote keyless entry
 Illuminated Entry: illuminated entry
 Integrated Key Remote: integrated key/remote
 Auto Locking: auto-locking doors
 Passive Entry: proximity key
 Steering Wheel: steering wheel with manual tilting
 Day-Night Rearview Mirror: day-night rearview mirror
 Front Cupholder: front cupholder
 Overhead Console: mini overhead console with storage
 Glove Box: locking glove box
 Driver Door Bin: driver and passenger door bins
 Rear Door Bins: rear door bins
 Seatback Storage Pockets: 2 seatback storage pockets
 Dashboard Storage: dashboard storage
 IP Storage: covered bin instrument-panel storage
 Front Underseat Storage Tray: locking front underseat storage tray
 Driver Footrest: driver's footrest
 Retained Accessory Power: retained accessory power
 Power Accessory Outlet: 1 12V DC power outlet

Entertainment Features:

radio AM/FM stereo with seek-scan
 Radio Data System: radio data system
 Speakers: 6 speakers
 1st Row LCD: 1 1st row LCD monitor
 Wireless Connectivity: wireless phone connectivity
 Antenna: fixed antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type delay-off aero-composite halogen headlamps
 Auto-Dimming Headlights: IntelliBeam auto high-beam headlights
 Cab Clearance Lights: cargo bed light
 Front Wipers: variable intermittent wipers
 Tinted Windows: light-tinted windows
 Dome Light: dome light with fade
 Front Reading Lights: front and rear reading lights
 Variable IP Lighting: variable instrument panel lighting
 Display Type: analog appearance
 Tachometer: tachometer
 Voltmeter: voltmeter
 Exterior Temp: outside-temperature display
 Low Tire Pressure Warning: tire specific low-tire-pressure warning
 Trip Computer: trip computer

Trip Odometer: trip odometer
 Lane Departure Warning: lane departure
 Front Pedestrian Braking: front pedestrian detection
 Following Distance Indicator: following distance alert
 Forward Collision Alert: forward collision
 Oil Pressure Gauge: oil pressure gauge
 Water Temp Gauge: water temp. gauge
 Engine Hour Meter: engine hour meter
 Clock: in-radio display clock
 Systems Monitor: driver information centre
 Check Control: redundant digital speedometer
 Rear Vision Camera: rear vision camera
 Oil Pressure Warning: oil-pressure warning
 Water Temp Warning: water-temp. warning
 Battery Warning: battery warning
 Low Oil Level Warning: low-oil-level warning
 Low Coolant Warning: low-coolant warning
 Lights On Warning: lights-on warning
 Key in Ignition Warning: key-in-ignition warning
 Low Fuel Warning: low-fuel warning
 Low Washer Fluid Warning: low-washer-fluid warning
 Door Ajar Warning: door-ajar warning
 Brake Fluid Warning: brake-fluid warning
 Turn Signal On Warning: turn-signal-on warning
 Transmission Fluid Temperature Warning: transmission-fluid-temperature warning
 Brake Pad Wear: brake pad wear

Safety And Security:

ABS four-wheel ABS brakes
 Number of ABS Channels: 4 ABS channels
 Brake Assistance: brake assist
 Brake Type: four-wheel disc brakes
 Vented Disc Brakes: front and rear ventilated disc brakes
 Daytime Running Lights: daytime running lights
 Spare Tire Type: full-size spare tire
 Spare Tire Mount: underbody mounted spare tire w/crankdown
 Driver Front Impact Airbag: driver and passenger front-impact airbags
 Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
 Overhead Airbag: curtain 1st and 2nd row overhead airbag
 Occupancy Sensor: front passenger airbag occupancy sensor
 Seatbelt Pretensioners: front seatbelt pre-tensioners
 3Point Rear Centre Seatbelt: 3 point rear centre seatbelt
 Side Impact Bars: side-impact bars
 Perimeter Under Vehicle Lights: remote activated perimeter/approach lights
 Tailgate/Rear Door Lock Type: manual tailgate/rear door lock
 Rear Child Safety Locks: rear child safety locks
 Ignition Disable: immobilizer
 Panic Alarm: panic alarm
 Electronic Stability: StabiliTrak w/Proactive Roll Avoidance electronic stability stability control with anti-roll
 Traction Control: ABS and driveline traction control
 Front and Rear Headrests: manual adjustable front head restraints
 Rear Headrest Control: 2 rear head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 6
 Front Bucket Seats: front split-bench 40-20-40 seats
 Number of Driver Seat Adjustments: 4-way driver and passenger seat adjustments
 Reclining Driver Seat: manual reclining driver and passenger seats
 Driver Fore/Aft: manual driver and passenger fore/aft adjustment
 Front Centre Armrest Storage: front centre armrest with storage
 Rear Seat Type: rear 60-40 split-bench seat

Rear Folding Position: rear seat fold-up cushion

Leather Upholstery: vinyl front and rear seat upholstery

Door Trim Insert: vinyl door panel trim

Headliner Material: full cloth headliner

Floor Covering: full vinyl/rubber floor covering

Cabback Insulator: cabback insulator

Dashboard Console Insert, Door Panel Insert Combination: metal-look instrument panel insert, door panel insert, console insert

Shift Knob Trim: urethane shift knob

Interior Accents: chrome interior accents

Standard Engine:

Engine 310-hp, 2.7-liter I-4 (regular gas)

Standard Transmission:

Transmission 8-speed automatic w/ OD and auto-manual

Prepared For: City of Pekin, Illinois
Ranney, Seth

Date 07/11/2023
AE/AM J01/PMK

Unit #

Year 2023 Make Chevrolet Model Silverado 1500
Series Custom Trail Boss 4x4 Crew Cab 5.75 ft. box 147.4 in. WB

Vehicle Order Type In-Stock Term 36 State IL Customer# 558888

\$ 55,606.51	Capitalized Price of Vehicle ¹
\$ 0.00	* License and Certain Other Charges State IL
\$ 251.00	* Initial License Fee
\$ 0.00	Registration Fee
\$ 0.00	Other: (See Page 2)
\$ 0.00	Capitalized Price Reduction
\$ 0.00	Tax on Capitalized Price Reduction
\$ 0.00	Gain Applied From Prior Unit
\$ 0.00	* Tax on Gain On Prior
\$ 0.00	* Security Deposit
\$ 0.00	* Tax on Incentive (Taxable Incentive Total : \$0.00)

\$ 55,606.51	Total Capitalized Amount (Delivered Price)
\$ 1,223.34	Depreciation Reserve @ 2.2000%
\$ 290.30	Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²
\$ 1,513.64	Total Monthly Rental Excluding Additional Services

Additional Fleet Management

Master Policy Enrollment Fees
Commercial Automobile Liability Enrollment
Liability Limit \$0.00

\$ 0.00	Physical Damage Management
\$ 0.00	Full Maintenance Program ³ Contract Miles 0
	Incl: # Brake Sets (1 set = 1 Axle) 0

Comp/Coll Deductible	0 / 0
OverMileage Charge	\$ 0.00 Per Mile
# Tires 0	Loaner Vehicle Not Included

\$ 0.00 Additional Services SubTotal

\$ 0.00 Use Tax 0.0000% State .

\$ 1,513.64 Total Monthly Rental Including Additional Services

\$ 11,566.27	Reduced Book Value at 36 Months
\$ 400.00	Service Charge Due at Lease Termination

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name
Exterior Color (0 P) Summit White
Interior Color (0 I) Jet Black w/Cloth Seat Trim
Lic. Plate Type Municipal
GVWR 0

Quote based on estimated annual mileage of 15,000
(Current market and vehicle conditions may also affect value of vehicle)
(Quote is Subject to Customer's Credit Approval)

Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open-End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open-End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.

Lessee hereby authorizes this vehicle order, agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement and agrees that Lessor shall have the right to collect damages in the event Lessee fails or refuses to accept delivery of the ordered vehicle. Lessee certifies that it intends that more than 50% of the use of the vehicle is to be in a trade or business of the Lessee.

LESSEE City of Pekin, Illinois

BY JOHN DASSEY

TITLE

Interim City Manager

DATE

July 12, 2023

* INDICATES ITEMS TO BE BILLED ON DELIVERY.

¹ Capitalized Price of Vehicle May be Adjusted to Reflect Final Manufacturer's Invoice. Lessee Hereby Assigns to Lessor any Manufacturer Rebates And/Or Manufacturer Incentives Intended for the Lessee, Which Rebates And/Or Incentives Have Been Used By Lessor to Reduce the Capitalized Price of the Vehicle.

² Monthly Lease Charge Will Be Adjusted to Reflect the Interest Rate on the Delivery Date (Subject to a Floor).

³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 160.00
Pricing Plan Delivery Charge	B	\$ 210.00
Courtesy Delivery Fee	C	\$ 0.00
Total Other Charges Billed		\$ 370.00
Total Other Charges Capitalized		\$ 0.00
Other Charges Total		\$ 370.00

Attachment: 20230713183931027 (3592 : Resolution No. 40-23/24 Lease Agreement with Enterprise for Inspections Department)

**VEHICLE INFORMATION:**

2023 Chevrolet Silverado 1500 Custom Trail Boss 4x4 Crew Cab 5.75 ft. box 147.4 in. WB - US

Series ID: CK10543

Pricing Summary:

	INVOICE	MSRP
Base Vehicle	\$49,261.8	\$51,800.00
Total Options	\$2,830.10	\$3,110.00
Destination Charge	\$1,895.00	\$1,895.00
Total Price	\$53,986.90	\$56,805.00

SELECTED COLOR:

Exterior: GAZ-(0 P) Summit White
Interior: H0U-(0 I) Jet Black w/Cloth Seat Trim

SELECTED OPTIONS:

CODE	DESCRIPTION	INVOICE	MSRP
2CX	Preferred Equipment Group 2CX	NC	NC
A2X	10-Way Power Driver Seat w/Lumbar	Included	Included
A68	Rear 60/40 Folding Bench Seat (Folds Up)	Included	Included
AAK	All-Weather Floor Liner (LPO) (AAK)	\$250.25	\$275.00
ACCESS	Chevrolet Connected Access Capable	Included	Included
AED	Power Front Windows w/Passenger Express Down	Included	Included
AEQ	Power Rear Windows w/Express Down	Included	Included
AKO	Deep-Tinted Glass	Included	Included
AQQ	Remote Keyless Entry	Included	Included
AXG	Power Front Windows w/Driver Express Up/Down	Included	Included
AZ3	40/20/40 Front Split-Bench Seat	Included	Included
B30	Color-Keyed Carpeting Floor Covering	Included	Included
BLUE	Bluetooth For Phone	Included	Included
BTV	Remote Vehicle Starter System	Included	Included
C49	Electric Rear-Window Defogger	Included	Included
C5Y	GVWR: 7,100 lbs (3,221 kg)	Included	Included
CGN	Chevytec Spray-On Black Bedliner	\$495.95	\$545.00
COMP	Compass	Included	Included
CTT	Hitch Guidance	Included	Included
FE9	Federal Emissions Requirements	NC	NC
G80	Auto-Locking Rear Differential	Included	Included
GAZ_02	(0 P) Summit White	NC	NC
GU5	3.23 Rear Axle Ratio	Included	Included
H0U_01	(0 I) Jet Black w/Cloth Seat Trim	NC	NC
IOR	Radio: Chevrolet Infotainment 3 System	STD	STD
JHD	Hill Descent Control	Included	Included
K34	Electronic Cruise Control	Included	Included
K47	Heavy-Duty Air Filter	Included	Included
KC4	External Engine Oil Cooler	Included	Included
KC9	120-Volt Bed Mounted Power Outlet	Included	Included
KI4	120-Volt Instrument Panel Power Outlet	Included	Included
KNP	Auxiliary External Transmission Oil Cooler	Included	Included
KW7	170 Amp Alternator	Included	Included



CODE	DESCRIPTION	INVOICE	MSRP
L84	Engine: 5.3L EcoTec3 V8	\$1,633.45	\$1,795.00
MHT	Transmission: 10-Speed Automatic (MHT)	Included	Included
N06	Electrical Steering Column Lock	Included	Included
N10	Dual Exhaust w/Polished Outlets	Included	Included
N33	Manual Tilt Wheel Steering Column	Included	Included
NQH	2-Speed Transfer Case	Included	Included
NZZ	Skid Plates	Included	Included
PAINT	Solid Paint	STD	STD
PCX	Custom Convenience Package	Included	Included
PED	Chevy Safety Assist	Included	Included
PPW	Wireless Phone Projection	Included	Included
QK1	Standard Tailgate	Included	Included
QT5	EZ Lift Power Lock & Release Tailgate	Included	Included
R30	Tires: LT275/65R18C MT BW	Included	Included
RD1	Wheels: 18" x 8.5" Black Painted Aluminum	Included	Included
STDTM	Cloth Seat Trim	Included	Included
TQ5	IntelliBeam Automatic High Beam On/Off	Included	Included
U2K	SiriusXM Radio	Included	Included
UBI	Dual Rear USB Ports (Charge Only)	Included	Included
UDC	3.5" Monochromatic Display Driver Info Center	Included	Included
UE1	OnStar & Chevrolet Connected Services Capable	Included	Included
UE4	Following Distance Indicator	Included	Included
UEU	Forward Collision Alert	Included	Included
UF2	LED Cargo Area Lighting	Included	Included
UGA	Performance Red Recovery Hooks	Included	Included
UHX	Lane Keep Assist w/Lane Departure Warning	Included	Included
UHY	Automatic Emergency Braking	Included	Included
UKJ	Front Pedestrian Braking	Included	Included
UQF	6-Speaker Audio System	Included	Included
UTJ	Theft Deterrent System (Unauthorized Entry)	Included	Included
UVB	HD Rear Vision Camera	Included	Included
VQO	Black Work Step (LPO) (DISC)	\$450.45	\$495.00
VV4	Wi-Fi Hot Spot Capable	Included	Included
Z7X	Suspension Package	Included	Included
Z82	Trailer Package	Included	Included

CONFIGURED FEATURES:**Body Exterior Features:**

Number Of Doors: 4
 Rear Cargo Door Type: tailgate
 Driver And Passenger Mirror: power remote heated manual folding side-view door mirrors
 Convex Driver Mirror: convex driver and passenger mirror
 Skid Plates: skid plates
 Side Steps: yes
 Door Handles: black
 Front And Rear Bumpers: black front and rear bumpers with black rub strip
 Rear Step Bumper: rear step bumper
 Front Tow Hooks: 2 front tow hooks
 Bed Liner: bed liner
 Box Style: regular
 Body Material: galvanized steel/aluminum body material
 : class IV trailering with harness, hitch
 Grille: black grille

Convenience Features:

Air Conditioning: manual air conditioning
 Console Ducts: console ducts
 Cruise Control: cruise control with steering wheel controls
 Power Windows: power windows with front and rear 1-touch down
 Remote Keyless Entry: keyfob (all doors) remote keyless entry
 Illuminated Entry: illuminated entry
 Integrated Key Remote: integrated key/remote
 Auto Locking: auto-locking doors
 Passive Entry: proximity key
 Trunk FOB Controls: keyfob trunk/hatch/door release
 Window FOB Controls: remote window controls
 Remote Engine Start: remote start - keyfob
 Steering Wheel: steering wheel with manual tilting
 Day-Night Rearview Mirror: day-night rearview mirror
 Driver and Passenger Vanity Mirror: illuminated driver and passenger-side visor mirrors
 Front Cupholder: front cupholder
 Overhead Console: mini overhead console with storage
 Glove Box: locking glove box
 Driver Door Bin: driver and passenger door bins
 Rear Door Bins: rear door bins
 Seatback Storage Pockets: 2 seatback storage pockets
 Dashboard Storage: dashboard storage
 IP Storage: covered bin instrument-panel storage
 Front Underseat Storage Tray: locking front underseat storage tray
 Driver Footrest: driver's footrest
 Retained Accessory Power: retained accessory power
 Power Accessory Outlet: 1 12V DC power outlet
 AC Power Outlet: 2 120V AC power outlet

Entertainment Features:

radio: SiriusXM AM/FM/Satellite with seek-scan
 Radio Data System: radio data system
 Speakers: 6 speakers
 Internet Access: OnStar 4G LTE internet access
 1st Row LCD: 1 1st row LCD monitor
 Wireless Connectivity: wireless phone connectivity
 Antenna: fixed antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: delay-off aero-composite halogen headlamps
 Auto-Dimming Headlights: IntelliBeam auto high-beam headlights

Cab Clearance Lights: cargo bed light
 Front Wipers: variable intermittent wipers
 Rear Window Defroster: rear window defroster
 Tinted Windows: deep-tinted windows
 Dome Light: dome light with fade
 Front Reading Lights: front and rear reading lights
 Variable IP Lighting: variable instrument panel lighting
 Display Type: analog appearance
 Tachometer: tachometer
 Voltmeter: voltmeter
 Compass: compass
 Exterior Temp: outside-temperature display
 Low Tire Pressure Warning: tire specific low-tire-pressure warning
 Trip Computer: trip computer
 Trip Odometer: trip odometer
 Lane Departure Warning: lane departure
 Front Pedestrian Braking: front pedestrian detection
 Following Distance Indicator: following distance alert
 Forward Collision Alert: forward collision
 Oil Pressure Gauge: oil pressure gauge
 Water Temp Gauge: water temp. gauge
 Engine Hour Meter: engine hour meter
 Clock: in-radio display clock
 Systems Monitor: driver information centre
 Check Control: redundant digital speedometer
 Rear Vision Camera: rear vision camera
 Oil Pressure Warning: oil-pressure warning
 Water Temp Warning: water-temp. warning
 Battery Warning: battery warning
 Low Oil Level Warning: low-oil-level warning
 Low Coolant Warning: low-coolant warning
 Lights On Warning: lights-on warning
 Key in Ignition Warning: key-in-ignition warning
 Low Fuel Warning: low-fuel warning
 Low Washer Fluid Warning: low-washer-fluid warning
 Door Ajar Warning: door-ajar warning
 Brake Fluid Warning: brake-fluid warning
 Turn Signal On Warning: turn-signal-on warning
 Transmission Fluid Temperature Warning: transmission-fluid-temperature warning
 Brake Pad Wear: brake pad wear

Safety And Security:

ABS four-wheel ABS brakes
 Number of ABS Channels: 4 ABS channels
 Brake Assistance: brake assist
 Brake Type: four-wheel disc brakes
 Vented Disc Brakes: front and rear ventilated disc brakes
 Daytime Running Lights: daytime running lights
 Spare Tire Type: full-size spare tire
 Spare Tire Mount: underbody mounted spare tire w/crankdown
 Driver Front Impact Airbag: driver and passenger front-impact airbags
 Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
 Overhead Airbag: curtain 1st and 2nd row overhead airbag
 Occupancy Sensor: front passenger airbag occupancy sensor
 Seatbelt Pretensioners: front seatbelt pre-tensioners
 3Point Rear Centre Seatbelt: 3 point rear centre seatbelt
 Side Impact Bars: side-impact bars
 Perimeter Under Vehicle Lights: remote activated perimeter/approach lights
 Tailgate/Rear Door Lock Type: tailgate/rear door lock included with power door locks
 Rear Child Safety Locks: rear child safety locks

Ignition Disable: immobilizer

Security System: security system

Panic Alarm: panic alarm

Electronic Stability: StabiliTrak w/Proactive Roll Avoidance electronic stability stability control with anti-roll

Traction Control: ABS and driveline traction control

Front and Rear Headrests: manual adjustable front head restraints

Rear Headrest Control: 2 rear head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 6

Front Bucket Seats: front split-bench 40-20-40 seats

Number of Driver Seat Adjustments: 8-way driver and passenger seat adjustments

Reclining Driver Seat: power reclining driver and manual reclining passenger seats

Driver Lumbar: power 2-way driver and passenger lumbar support

Driver Height Adjustment: power height-adjustable driver and passenger seats

Driver Fore/Aft: power driver and passenger fore/aft adjustment

Driver Cushion Tilt: power driver and passenger cushion tilt

Front Centre Armrest Storage: front centre armrest with storage

Rear Seat Type: rear 60-40 split-bench seat

Rear Folding Position: rear seat fold-up cushion

Leather Upholstery: cloth front and rear seat upholstery

Door Trim Insert: vinyl door panel trim

Headliner Material: full cloth headliner

Floor Covering: full carpet floor covering

Cabback Insulator: cabback insulator

Dashboard Console Insert, Door Panel Insert Combination: metal-look instrument panel insert, door panel insert, console insert

Shift Knob Trim: urethane shift knob

Floor Mats: rubber front and rear floor mats

Interior Accents: chrome interior accents

Standard Engine:

Engine 355-hp, 5.3-liter V-8 (regular gas)

Standard Transmission:

Transmission 10-speed automatic w/ OD and auto-manual