



Carbondale City Council Meeting
Tuesday, January 27, 2026 - 6:00 PM
City Council Chambers, 200 South Illinois Avenue
Carbondale, Illinois 692901

Visitors are welcome to all meetings of the City Council. Please silence electronic devices before entering. City Council meetings are deliberative sessions by members of the governing body. Civility and decorum are expected and required at all times.

The public may address the Council on a matter not covered by the printed Agenda during the Public Comments agenda item; comments and concerns should pertain only to matters relevant to City business. If you wish to address the Council about an item on the Agenda, please raise your hand at the time the Mayor invites audience comments on that item. Speakers may comment once per item for up to four minutes. No speaker may allocate minutes to another person or group. A maximum of thirty minutes will be permitted for public comments, and a maximum of twenty minutes per agenda item will be allowed for public comments on all of the items except public hearings.

All matters listed under the Consent Agenda are considered to be routine in nature and will be enacted by one motion. Unless otherwise specifically requested, there will be no separate discussion on these items.

1. Roll Call

2. Public Comments

3. Council Comments, General Announcements, and Proclamations

1. A Proclamation Declaring the Month of January as Human Trafficking Prevention Month.

4. Public Hearings and Special Reports

1. Review and Acceptance of the FY 2025 Audited Annual Comprehensive Financial Report and Other Supplemental Financial Reports

5. Consent Agenda

1. Approval of Minutes from the Regular City Council Meeting of January 13, 2026
2. Approval of Warrant 1529 for Period Ending 01/16/2026 in the amount of \$1,285,008.84
3. Resolution Authorizing the Mayor to Sign a Joint Funding Agreement for the Engineering Costs Related to CIP OS-1901 for Phase II of the NW Trail from New Era Road to East of Airport Road
4. Resolution Authorizing the Mayor to Accept Deeds From the Jackson County Trustee Purchase and Bonnie Brae Residents Association
5. An Ordinance Amending the Carbondale Revised Code Establishing a Definition for Fire Lanes on Privately-owned Streets, Drives, and Alleyways and the Enforcement of No Parking.
6. Ordinance Authorizing a Budget Adjustment to Increase Support Services Division

Budget in the Amount of \$30,000 for Additional City-Funded Housing Grants

6. General Business

1. Discussion Regarding Downtown Entertainment and Event Venue Name and Resolution Naming the Downtown Entertainment and Events Plaza
2. A Resolution Authorizing Staff to Initiate a Text Amendment Relative to Uses in the Retail Revitalization Overlay District and Other Commercial Districts

7. Executive Session

1. Executive Session to Discuss Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees, and Pending or Imminent Litigation as Permitted by 5 ILCS 120(c)(2) and (c)(11) of the Illinois Open Meetings Act
2. Return to Open Session

8. Adjournment



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Council Comments, General Announcements, and Proclamations
Subject: A Proclamation Declaring the Month of January as Human Trafficking Prevention Month.
Type: Procedural
Recommended Action:
Goals: Goal 2: Establish programs/processes/networks to include diversity/inclusion/equity and justice.
Originating Department: City Attorney

Background: WHEREAS, human trafficking remains a critical public health issue and a crime that preys on the most vulnerable individuals within society; and

WHEREAS, despite the passage of the Trafficking Victims Protection Act over two decades ago, human trafficking persists both globally and within every state in the United States, affecting an estimated 27.7 million individuals worldwide; and

WHEREAS, addressing the human trafficking crisis requires a coordinated community response, involving collaboration among local governments, law enforcement, social services, and community organizations;

NOW, THEREFORE, I, Carolin Harvey, Mayor of the City of Carbondale, Illinois, do hereby proclaim the month of January 2026 as Human Trafficking Prevention Month.

Additional Information:

Attachments:

1. Proclamation Declaring January Human Trafficking Prevention Month 2027-01-21

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

Proclamation

- Whereas, human trafficking is a public health issue and crime that exploits the most vulnerable among us and weakens the health and well-being of individuals, families, and communities across generations; and*
- Whereas, more than 20 years after the passing of the Trafficking Victims Protection Act, human trafficking still exists - including the forced or fraudulent recruitment, harboring, or transportation of people for labor or commercial sex; and*
- Whereas, an estimated 27.7 million people are subjected to human trafficking globally, including cases of human trafficking reported in every US state and territory; and*
- Whereas, human trafficking can happen to anyone, but certain populations are disproportionately at risk, including people affected by abuse, violence, poverty, unstable living situations, social disconnection, or discrimination; and*
- Whereas, human trafficking can be prevented by building individual, community, and societal understanding and resilience, reducing social inequities, and addressing the conditions that contribute to exploitation; and*
- Whereas, a successful response to human trafficking requires a coordinated, community-wide effort. Every individual, family, and organization can contribute to enhancing human trafficking awareness, prevention, and response by learning to recognize the indicators of human trafficking.*

Now, therefore, I, Carolin Harvey, Mayor of the city of Carbondale, Illinois, do hereby proclaim the month of January 2026 as

Human Trafficking Prevention Month

in the city of Carbondale, Illinois, and encourage citizens to recognize the role we can play in increasing awareness and education on human trafficking and observe this month with appropriate programs and activities.

Ordered this 27th day of January, 2026.

Carolin Harvey, Mayor

Jennifer R. Sorrell, City Clerk



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Public Hearings and Special Reports
Subject: Review and Acceptance of the FY 2025 Audited Annual Comprehensive Financial Report and Other Supplemental Financial Reports
Type: Reports, Action
Recommended Action:
Goals: Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Originating Department: Finance

Background: The audited Annual Comprehensive Financial Report (ACFR) for the fiscal year ended April 30, 2025, is submitted for review and acceptance by the City Council. The audit was performed by Kerber, Eck, & Braeckel (KEB) CPAs of the Marion office.

The ACFR has been submitted to the Government Finance Officers Association (GFOA) for their review in obtaining the Certificate of Achievement for Excellence in Financial Reporting award. The City has received this award for the previous thirty-three fiscal years.

The primary financial statements for the Police Pension Fund and the Fire Pension Fund are included in the ACFR.

The 2025 ACFR is available for download from the [Financial Overview section of the City's website](#).

Recommended Action: Accept and place on file the audited Annual Comprehensive Financial Report for the fiscal year ended April 30, 2025.

Additional Information:

Attachments:

1. 25 City of Carbondale Audit
2. 25 Carbondale Board Presentation

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None



CITY OF CARBONDALE, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED APRIL 30, 2025

CITY OF CARBONDALE, ILLINOIS
ANNUAL COMPREHENSIVE FINANCIAL REPORT

for the fiscal year ended

April 30, 2025



CARBONDALE
All Ways Open

Prepared by: Finance Department

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November 24, 2025

The Honorable Mayor Carolin Harvey
Members of the City Council
Citizens and Businesses of the City of Carbondale

The Annual Comprehensive Financial Report (ACFR) of the City of Carbondale, Illinois, for the fiscal year ended April 30th, 2025, is submitted herewith. This report provides a broad view of the City's financial activities for the 2025 fiscal year and its financial position at April 30th, 2025. Illinois statutes require all general purpose local governments to publish within six months of the close of each fiscal year or eight months, if on extension, a complete set of financial statements presented in conformance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants.

Responsibility for the accuracy of the data and the completeness and fairness of the presentation, which includes all disclosures based upon a comprehensive framework of internal control that has been established for this purpose, rests with the management of the City of Carbondale. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City of Carbondale. All disclosures necessary to enable the reader to gain an understanding of the City of Carbondale's financial condition and activities have been included within the annual comprehensive financial report.

As a recipient of various federal and state financial assistance programs, the City of Carbondale may be required under the Uniform Guidance Audit Requirements, to have an annual audit of certain major federal grant programs performed if we meet specified criteria. The City met those criteria this year with its receipt of federal funds from the US Department of Transportation (DOT) National Infrastructure Investments grant which had a portion passed through the Illinois DOT and the expenditure of a portion of the COVID – American Rescue Plan Act monies from Department of the Treasury. Details are included in the Federal Financial Assistance section.

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

Profile of the City of Carbondale

The City of Carbondale was platted in 1852 and incorporated August 23, 1873. The City operates under the council-manager form of government and has home rule powers as established by the State of Illinois Constitution. Policy-making and legislative authority are vested in the City Council, which consists of a Mayor and six Council members. The City Council is elected at-large on a non-partisan basis. The Mayor and Council members are elected to four-year staggered terms with elections being held every two years. The City Manager, appointed by the City Council, is responsible for carrying out the policies and ordinances adopted by the City Council, for overseeing the day-to-day operations of the government, and for appointing the department directors.

The City of Carbondale is in Jackson County, which is located in Southern Illinois, approximately 90 miles southeast of St. Louis, Missouri and 60 miles north of the confluence of the Mississippi and Ohio Rivers. It encompasses approximately 17.40 square miles and serves a population of 22,223.

The City provides a full range of services including public safety through its Police and Fire Departments. The Development Services Department provides commercial and residential building inspections, site planning, zoning enforcement, housing improvement and historic preservation services. The Public Works Department provides services including street maintenance and reconstruction, traffic markings, signal maintenance, sidewalk and storm sewer maintenance and reconstruction, cemetery maintenance, tree planting, and green area maintenance. The Parks and Recreation Department provides for maintenance, operations, and recreational programming for eight City-owned parks. Social and human service programs, administration of programs and contracts with community organizations, and coordination with community, regional and state agencies for effective delivery of services are the responsibility of the General Government Department. The City also operates several enterprise funds managed by the Public Works Department that include water and sanitary sewer services, solid waste collection and recycling services, and rental properties. Public parking system operations are managed by the Finance Department. In addition to the above activities and services, the City has financial accountability for the Fire and Police Pension Funds.

The Carbondale Public Library is a component unit and is discretely presented in a separate column in the combined financial statements to emphasize that it is legally separate from the primary government and to differentiate its financial position, results of operations and cash flows from those of the primary government.

The Carbondale Park District, Carbondale Township, Carbondale Mosquito Abatement District and all school districts are legally separate entities that do not meet the financial accountability criteria, and accordingly, are excluded from the annual comprehensive financial report.

Accounting System and Budgeting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Resources are

allocated to individual funds based upon the purposes for which the funds are to be spent and the means by which the spending activities are controlled.

The City's accounting records are generally maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available to liquidate obligations of the current period. Expenditures are recorded when a liability is incurred that is expected to draw upon current financial resources. After the end of the fiscal year, the City's management makes certain adjustments to the accounting records to permit the preparation of certain financial statements on the accrual basis of accounting to comply with generally accepted accounting principles. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when incurred.

The annual budget serves as the foundation of the City of Carbondale's financial planning and control. All departments of the City are required to submit requests for appropriation to the City Manager on or before February 28th each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to the City Council for review prior to March 31st. The City Council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than April 30th, the close of the City's Fiscal Year. The appropriated budget is prepared by fund and department (e.g., General Fund & Police Department). The City Manager may make transfers of appropriations within a department whereas transfers of appropriations between departments require the approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on page 133 as part of the basic financial statements for the governmental funds. For governmental funds other than the general fund with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report, which starts on page 148. For enterprise funds with appropriated annual budgets, this comparison is presented in the enterprise fund subsection of the report, which starts on page 160.

Factors Affecting Financial Condition

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

Carbondale is the major retail trade, tourism, cultural, medical, and educational center of Illinois' southern sixteen counties. The community is surrounded by the Shawnee National Forest, the Crab Orchard National Wildlife Refuge, and Giant City State Park. Carbondale is the home of Southern Illinois University (SIU) and the Southern Illinois Healthcare (SIH) System. The corporate offices of SIH, Memorial Hospital of Carbondale, and the Center for Medical Arts are the three largest entities within the SIH system. SIU and SIH boost the local economy and provide a stable economic environment. In addition, the Carbondale-Marion metropolitan statistical area (MSA) is well-diversified with several medium-sized businesses and institutions which provide a diverse and stable employment base. These include NeuroRestorative, Prairie Farms, Centerstone, Compaq, Intertape Polymer Group, Centene Corporation, and IL Department of Transportation. The MSA also contains many smaller sized companies which have served to insulate the regional economy from severe economic swings.

Carbondale, located at the intersection of Illinois Route 13 and US Highway 51, is a regional transportation center. Amtrak, with two daily round-trip trains to Chicago and one daily round-trip train between Chicago and New Orleans, has a combined average of over 150 daily passengers

There are multiple shopping areas within Carbondale which serve as a regional retail center. One enclosed mall and three shopping centers account for approximately 1.1 million square feet of retail space. The area enjoys the presence of several major national retailers such as Lowe's, Dick's Sporting Goods, Kroger, Petco, Walmart, Kohl's, Old Navy, and Barnes & Noble Bookstore.

Three of the City's major revenue sources, sales taxes, utility taxes, and intergovernmental revenues, rely on this local economic stability and are important in keeping Carbondale financially sound. The City's unemployment rate of 5.9 percent is higher than rates in Jackson County (4.6 percent), the State of Illinois (5.1 percent), and the nation (4.1 percent) as of December 31, 2024, yet the local economy has historically demonstrated resilience and stability. Local unemployment numbers remain higher than that of the nationwide average due to the regional reliance on service sector employment. Current post-pandemic employment numbers are still mirroring the nationwide trends in service industry employment.

Per Capita Personal Income is \$23,849, down from \$24,038 in FY2024. Median Household Income is \$29,670, up from \$27,360 in FY 2024. These figures are lower than state-wide or national figures because the student population adds population with little or no income. The median price of a home is \$124,800, down from \$124,900 in FY 2024.

For the Fiscal Year ended April 30, 2025, retail sales activity leveled off from prior years with Sales Tax increasing 4.4% (\$272,669) and Home Rule Tax increasing 2.3% (\$225,012), due in large part to inflation increasing on the cost of goods. The discrepancy in the two taxes highlights the rise in costs related to goods not subject to the Home Rule sales tax such as non-prepared foods, medicine, and licensed vehicles. Student enrollment has increased recently and is a sign of hope for future years, but additional population and employment opportunities remain a need for long-term stability and success. Additionally, the State's ongoing fiscal problems continue to result in municipalities being asked to contribute more to resolve larger State budgetary problems. These factors threaten the City's ability to predict future revenue while also imposing additional budget constraints. Voters overwhelmingly supported the November 2022 referendum and Carbondale remains a Home Rule unit of government. By maintaining home rule status the City is able to pass ordinances solidifying future revenues.

Long Term Financial Planning

The City revised its purchasing manual in January 2013 and initiated a purchasing card (p-card) program. The purchasing manual and purchasing program are reviewed frequently and updates / revisions are made accordingly.

Following the directives of the City Council, staff continues to analyze its own utility consumption and make the necessary adjustments in order to be both fiscally responsible and environmentally sustainable. Lighting and HVAC controls have been upgraded and have helped improve energy consumption at the Northwest and Southeast Wastewater Treatment Plants, Water Treatment Plant and City Hall/Civic Center. During Fiscal Year 2022, solar power was installed at the Southeast Wastewater Treatment Plant, Public Safety Center, and City Hall/Civic Center facilities. The installation has helped offset increasing energy

costs as well as reinforce the municipality's commitment to the environment. City staff continues to explore opportunities to integrate renewable energy power at City facilities. Currently, staff is exploring additional options to integrate renewable energy into city facilities to reduce long-term energy costs.

The City Council created two Tax Increment Financing (TIF) districts in December 2012. There are currently 14 active TIF agreements in TIF #2. The total EAV for tax year 2023, in TIF #2 is currently \$33,365,157, an increase of \$10,830,306 over the base EAV.

During the FY 2017 budget creation process, the City Council identified areas where possible adjustments could be made to increase revenues. City Staff analyzed the historical home rule sales tax. This resulted in the City Council implementing targeted sales taxes on Food and Beverage, packaged liquor and increasing the per gallon municipal gas tax. These increases in tax are reflected in the special revenue fund and are earmarked for capital improvement projects and public safety pension funding.

In March of 2022, the City of Carbondale issued general obligation bonds totaling \$40,585,000 to increase the funding of its outstanding public safety pension obligation to near 100%. The pension obligation had been steadily increasing with its 6.75% actuarial rate of return and the municipality was able to lower that interest rate to the 3.71% bonds. Interest savings are estimated to be near \$10.8 million over the life of the bonds.

Financial Policies

The City has established several specific policies to guide its financial operations. Those policies relate to the following areas:

Accounting and Financial Reporting:

- Issue an Annual Comprehensive Financial Report within six months of the end of each fiscal year that complies with the generally accepted accounting principles.
Capitalize vehicles, machinery, furniture and equipment with an acquisition cost of \$5,000 or more.

Budgetary and Revenue Management:

- Maintain a diversified revenue structure.
- It shall be the intent of the City to maintain a fund balance in the general fund of at least three months of the current year's sales, service and utilities taxes plus intergovernmental revenues sales tax revenues.
- Limit the time period during which debt is outstanding to not greater than the useful life of the asset financed by the debt.
- Sell bonds through competitive, rather than negotiated, sales whenever possible.
- To provide assistance in debt issuances, the City will select a financial advisor and/or investment banker and bond counsel on a competitive basis. These advisors will be retained for several years to provide continuity and allow these professionals to develop an understanding of the City's needs.

- The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Governmental Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.
- Place all investment securities with a third-party custodian for safekeeping.

Cash Management & Investments

- Investments of the City of Carbondale shall be limited to investments that mature within 3 years of the time of purchase.
- Require that all bank deposits in excess of the FDIC coverage be collateralized with an irrevocable letter of credit.
- Obtain competitive quotes for purchases in excess of \$5,000 and below \$10,000.
- Conduct a formal competitive bidding process for purchases in excess of \$10,000.
- Obtain City Council approval of all purchases in excess of \$20,000.

Major Initiatives

The City provides for long range capital improvement projects through a 5-Year Capital Investment Program. A number of significant projects were substantially or entirely completed in FY 2025 including:

- S Glenview Drive Watermain Replacement (\$1.3 Million)
- Giant City Rd Mill & Fill Walnut to Meadowbrook (\$0.9 Million)
- S Normal Avenue Watermain Replacement (\$.5 Million)
- N Wall Street Road Improvements (\$0.4 Million)
- Bridge Maintenance & Rehabilitation Program (\$0.3 Million)

Projects initiated for FY 2025 include:

- Grand Avenue HSIP (\$0.07 Million)

Projects in which a significant amount of the work was completed in FY 2025 include:

- Multimodal Transportation Center (\$9.5 Million)
- Permanent Stage for Washington St Area (\$1.8 Million)
- S Glenview Drive Watermain Replacement (\$1.3 Million)
- Giant City Rd Mill & Fill (\$0.8 Million)
- S Normal Avenue Watermain Replacement (\$0.4 Million)

Awards and Acknowledgments

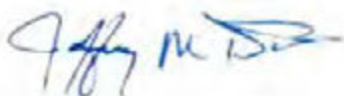
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Carbondale for its Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended April 30, 2024. This was the thirty-third consecutive year that the City government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City government also received the GFOA's 2025 Distinguished Budget Presentation Award for its annual budget document for the Fiscal Year Ending April 30, 2025. This was the thirty-eighth year the City has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department as well as Kerber, Eck and Braeckel LLP, our auditors. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Acknowledgment is also made for the helpful suggestions and statistical data received from other departments in the City. Credit also must be given to the Mayor and the City Council for their unflinching support for maintaining the highest standards of professionalism in the management of the City of Carbondale's finances.

Respectfully submitted,



Jeffrey M. Davis
Finance Director/
City Treasurer



Stan Reno
City Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Carbondale
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2024

Christopher P. Morill

Executive Director/CEO

City of Carbondale Annual Comprehensive Financial Report

May 1, 2024 – April 30, 2025



CARBONDALE

All Ways Open

Officials Elected:

Jeff Doherty – Councilmember
LaCaje Hill – Councilmember
Clare Killman – Councilmember

Carolyn Harvey – Mayor

Adam Loos – Councilmember
Nancy Maxwell – Councilmember
Ginger Rye-Sanders – Councilmember

Staff Appointed:

Stan Reno – City Manager
Jeff Davis – Finance Director
Jamie Snyder – City Attorney
Rob Miller – Fire Chief
Anthony Williams – Acting Chief of Police
Jennifer Robertson – Library Director

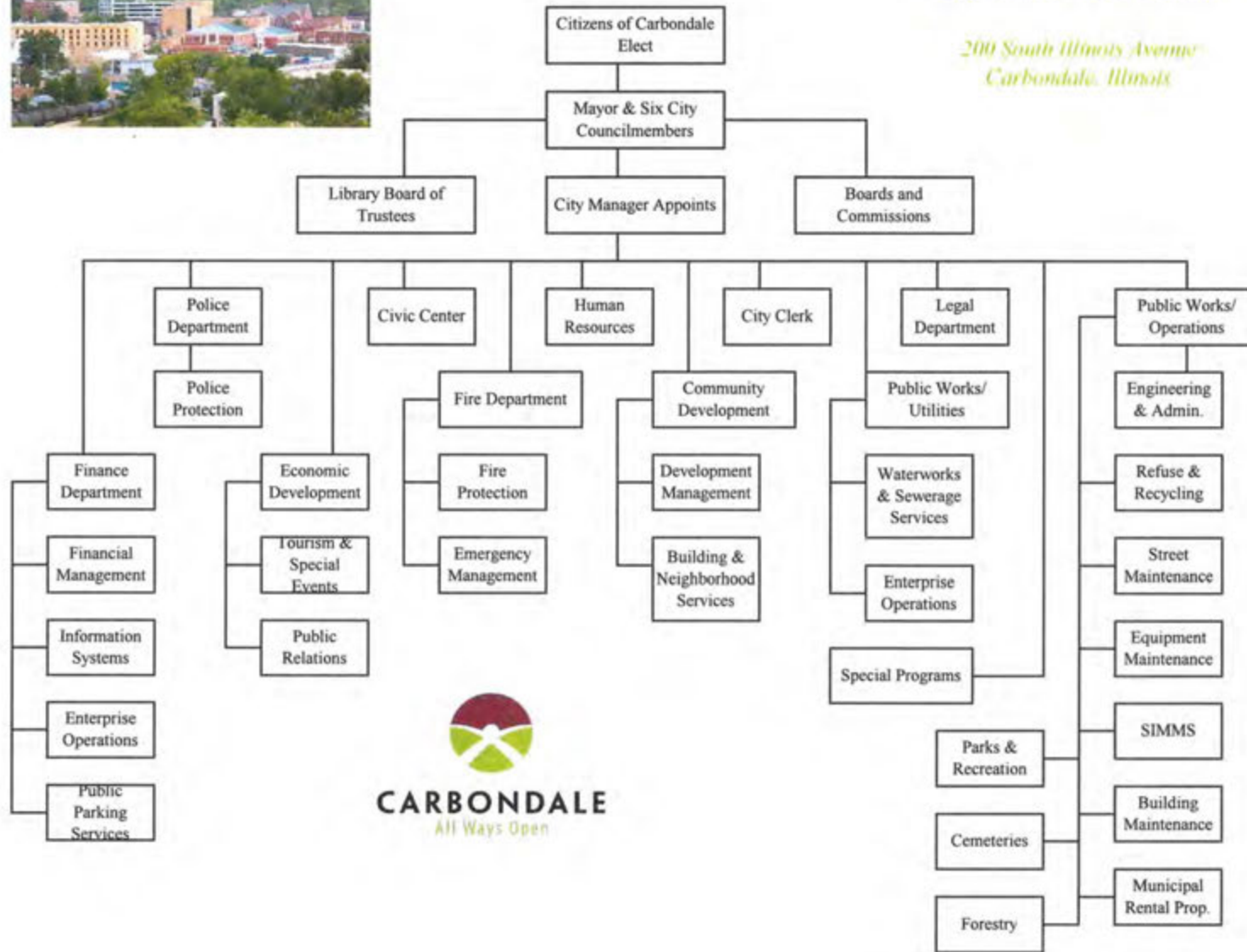
Jennifer Sorrell – City Clerk
Tara Brown – Director of Human Resources
John Lenzini – Community Dev. Manager
Robert Hardin – Director of Operations
Tony Harrison – Director of Utilities



City of Carbondale Organizational Chart

City Hall / Civic Center

*200 South Illinois Avenue
Carbondale, Illinois*



Independent Auditors' Report

City Council
City of Carbondale, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements 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 of Carbondale, Illinois (the City) as of and for the year ended April 30, 2025, 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 accompanying financial statements 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 of Carbondale, Illinois, as of April 30, 2025, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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.

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 21 through 37, budgetary comparison information on pages 133 through 135 and 137 through 144, and the retirement plans schedules of changes in net pension liability and related ratios, and schedules of contributions on pages 124 through 132 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carbondale, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedules on pages 146 through 155, capital assets used in the operation of governmental funds on pages 173 through 175 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 215 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. The Consolidated Year-End Financial Report (CYEFR) beginning on page 223, is presented for the purposes of additional analysis as required by the Illinois Grant Accountability and Transparency Act (GATA) and is not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of federal awards, the capital assets used in the operation of the governmental funds, and consolidated year-end financial report (CYFER) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, the capital assets used in the operation of the governmental funds, and consolidated year-end financial report (CYEFR) are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kerben, Eck & Brueckel LLP

Marion, Illinois
November 24, 2025

City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

The City of Carbondale's (the City) Management's Discussion and Analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the City's financial activity, (3) identify changes in the City's financial position (its ability to address the next and subsequent years' challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the prior fiscal year's activities, resulting changes, and currently known facts, we recommend that readers consider the financial information presented here in conjunction with additional information we have furnished in our Transmittal Letter (beginning on page 7) and the City's Financial Statements (beginning on page 38).

Using the Financial Section of this Comprehensive Annual Financial Report

The financial statements focus on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government), and enhance the City's accountability.

Government-Wide Financial Statements

The government-wide financial statements (see pages 38-39) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The City has a legally separate unit, the Carbondale Public Library, for which the City is financially accountable. Financial information for the component unit is reported in a separate column from the financial information presented for the primary government itself. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the City and its Governmental and Business Type Activities. This Statement combines and consolidates the Governmental Fund's current financial resources (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in the net position may serve as a useful parameter to determine whether the financial position of the City is improving or deteriorating.

The Statement of Activities (see page 40) is focused on both the gross and net cost of various activities (including Governmental and Business-Type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the City's basic services including police, fire, development and community services, public works and administration. Shared state sales, local service and utility taxes, and shared state income taxes finance the majority of these services.

The Business-Type Activities reflect private sector type operations (water, sewer, refuse and recycling, rental properties and parking operations), where the fee for service typically covers all or most of the cost of operation.

City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements (pages 41-51) presentation more familiar. The focus is on major funds rather than fund types.

The Government's Major Fund (see pages 41-44) presentation is organized on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

The Fund Financial Statements also allow the government to address its Fiduciary Funds (Police Pension and Firefighters Pension Funds). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

While the total column on the Business-Type Fund Financial Statements (see pages 45-48) is the same as the Business-Type column at the Government-Wide Financial Statement except for the Internal Service Fund allocation, the Governmental Major Funds total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see pages 41-48). The flow of current resources will reflect bond proceeds and inter-fund transfers as other financial sources, as well as capital expenditures, and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-Wide Statements).

Infrastructure Assets

Prior to the advent of GASB Statement No. 34, a government's largest group of assets (infrastructure-roads, bridges, sidewalks, storm sewers, etc.) were not reported nor depreciated in governmental financial statements. This statement requires that these assets be valued and reported within the Governmental Activities column of the Government-Wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful lives or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity.

If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation.

The City of Carbondale has chosen to depreciate assets over their useful lives. If a road project is considered maintenance - a recurring cost that does not extend the road's original useful life or expand its capacity - the cost of the project will be an outright expense. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

City of Carbondale, Illinois

Management's Discussion and Analysis
 April 30, 2025

Government-Wide Statement

Statement of Net Position

Total Primary Government net position increased by \$11.6 million, or 13.7% from \$84.1 million in Fiscal Year 2024 (FY 2024) to \$95.7 million in Fiscal Year 2025 (FY 2025). The following analysis will look at net position and net expenses of governmental and business-type activities separately. Table 1 reflects the condensed Statement of Net Position FY 2025 compared to FY 2024. Table 2 will focus on the changes in net position of the governmental and business-type activities.

Table 1 - City of Carbondale's Statement of Net Position
 As of April 30, 2025 (in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government		Component Unit	
	2024	2025	2024	2025	2024	2025	2024	2025
Current assets	\$ 31.1	\$ 27.8	\$ 5.2	\$ 3.0	\$ 36.3	\$ 30.8	\$ 3.4	\$ 3.7
Noncurrent assets	-	-	-	-	-	-	-	-
Capital Assets	70.6	84.0	59.6	59.7	130.2	143.7	0.3	0.3
Total assets	\$ 101.7	\$ 111.8	\$ 64.8	\$ 62.7	\$ 166.5	\$ 174.5	\$ 3.7	\$ 4.0
Deferred Outflows of Resources	\$ 13.9	\$ 10.1	\$ 1.3	\$ 0.7	\$ 15.1	\$ 10.8	\$ 0.3	\$ 0.2
Total Deferred Outflows	\$ 13.9	\$ 10.1	\$ 1.3	\$ 0.7	\$ 15.1	\$ 10.8	\$ 0.3	\$ 0.2
Current liabilities	\$ 7.6	\$ 7.5	\$ 3.1	\$ 2.6	\$ 10.7	\$ 10.1	\$ -	\$ -
Noncurrent liabilities	71.9	66.6	3.9	3.3	75.8	69.9	0.2	0.2
Total Liabilities	\$ 79.5	\$ 74.1	\$ 7.0	\$ 5.9	\$ 86.5	\$ 80.0	\$ 0.2	\$ 0.2
Deferred Inflows of Resources	\$ 10.8	\$ 9.7	\$ -	\$ -	\$ 10.8	\$ 9.7	\$ -	\$ -
Total Deferred Inflows	\$ 10.8	\$ 9.7	\$ -	\$ -	\$ 10.8	\$ 9.7	\$ -	\$ -
Net Position:								
Net Investment in Capital Assets	\$ 67.9	\$ 81.1	\$ 55.6	\$ 57.8	\$ 123.5	\$ 138.9	\$ 0.3	\$ 0.3
Restricted	6.3	6.9	-	-	6.3	6.9	-	-
Unrestricted	(49.0)	(49.8)	3.5	(0.3)	(45.5)	(50.1)	3.5	3.7
Total net position	\$ 25.1	\$ 38.2	\$ 59.1	\$ 57.5	\$ 84.2	\$ 95.7	\$ 3.8	\$ 4.0

(Note: Columns may not total due to rounding)

City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net Results of Activities: which will impact (increase/decrease) current assets and unrestricted net assets.

Borrowing for Capital: which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital: which will reduce current assets and increase capital assets. There is a second impact, which is an increase in "investment in capital assets" and an increase of "investment in capital assets, net of related debt".

Spending of Non-borrowed Current Assets on New Capital: which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net assets and increase invested in capital assets, net of related debt.

Principal Payment on Debt: which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net assets and increase investment in capital assets, net of related debt.

Reduction of Capital Assets through Depreciation: which will reduce capital assets and investment in capital assets, net of related debt.

Current Year Impacts - Overall Government Financial Position

The City's combined net position increased by \$11.5 million, or 13.6% from \$84.2 million in Fiscal Year 2024 (FY 2024) to \$95.7 million in Fiscal Year 2025 (FY 2025). This change is the net result of an increase of \$13.1 million and a decrease of \$1.6 million in the net position of governmental activities and business-type activities, respectively. Governmental Activities total assets and deferred outflows exceeded the total liabilities and deferred inflows by \$38.2 million or an increase of \$13.1 million net position from the preceding year. This is due to an increase in total assets and deferred outflow of \$6.3 million driven by an increase in capital asset's "Construction of the Multi Modal Station", cash infusion from various grants, offset by deferred outflows in IMRF and OPEB, with a decrease in total liabilities and deferred inflow of \$6.5 million from payments of general obligation bonds and a net reduction in pension and OPEB liability of \$5.4 million, and finally a reduction of deferred inflows on IMRF, OPEB and police and fire pension of \$1.1 million. Business-Type Activities total assets and deferred outflows exceeded the total liabilities and deferred inflows by \$57.6 million or a decrease of \$1.5 million from the preceding year. This is mainly due to a decrease of \$2.1 million of current assets and liabilities of \$1.1 million.

The City has combined net investment in capital assets as of April 30, 2025 totaled to \$138.9 million, representing 145% of the total net position or slightly lower than prior year's 146%. This year's increase in capital assets of \$13.5 million was due to increase in governmental activities on infrastructure and non-depreciable capital assets in construction in progress. Since capital assets were used to provide services to citizens, they were not available for future spending. Therefore, it should be noted that the resources used to acquire these assets, although reported net of debt, must be provided by other resources since capital assets cannot be used to liquidate these liabilities.

City of Carbondale, Illinois

Management's Discussion and Analysis April 30, 2025

Changes in Net Position

See the table below showing revenues and expenditures for the current year:

Table 2 - City of Carbondale's Changes in Net Position as of April 30, 2025 (in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government		Component Unit		
	2024	2025	2024	2025	2024	2025	2024	2025	
Revenues:									
Program revenues:									
Charges for services	\$ 1.2	\$ 1.3	\$ 10.1	\$ 10.6	\$ 11.3	\$ 11.9	\$ -	\$ -	
Operating Grants & Contributions	1.4	6.3	-	-	1.4	6.3	0.2	0.2	
Capital Grants & Contributions	8.8	12.7	-	-	8.8	12.7	-	-	
General revenues									
Property taxes	2.2	2.4	-	-	2.2	2.4	1.2	1.2	
Sales taxes	12.8	13.0	-	-	12.8	13.0	-	-	
Service Taxes	2.1	1.9	-	-	2.1	1.9	-	-	
Utility Taxes	1.6	1.6	-	-	1.6	1.6	-	-	
Motor Fuel Taxes	1.6	1.7	-	-	1.6	1.7	-	-	
Other taxes	1.3	1.0	-	-	1.3	1.0	0.1	0.1	
Investment earnings	1.2	0.9	0.3	0.3	1.5	1.2	0.1	0.1	
Intergovernmental Revenue	10.4	10.8	1.0	0.5	11.4	11.3	-	-	
Federal subsidies for BAB interest	-	-	-	-	-	-	-	-	
Miscellaneous	-	0.1	-	-	-	0.1	-	-	
Total revenues	\$ 44.6	\$ 53.7	\$ 11.4	\$ 11.5	\$ 56.0	\$ 65.2	\$ 1.6	\$ 1.7	
Expenses:									
General government	\$ 3.3	\$ 7.5	\$ -	\$ -	\$ 3.3	\$ 7.5	\$ -	\$ -	
Public safety	9.9	20.6	-	-	9.9	20.6	-	-	
Public works	1.5	4.7	-	-	1.5	4.7	-	-	
Community development	1.6	6.4	-	-	1.6	6.4	-	-	
Interest on long term debt	1.5	1.4	-	-	1.5	1.4	-	-	
Waterworks and sewerage	-	-	6.4	11.4	6.4	11.4	-	-	
Solid waste	-	-	0.8	1.2	0.8	1.2	-	-	
Other programs	-	-	0.4	0.5	0.4	0.5	0.5	1.5	
Total Expenses	\$ 17.8	\$ 40.6	\$ 7.7	\$ 13.0	\$ 25.5	\$ 53.6	\$ 0.5	\$ 1.5	
Change in net position	26.8	13.1	3.7	(1.6)	30.5	11.6	1.1	0.1	
Net Position, beginning	(1.7)	25.1	55.4	59.1	53.7	84.2	2.7	3.8	
Net Position, end	\$ 25.1	\$ 38.2	\$ 59.1	\$ 57.5	84.2	95.7	\$ 3.8	\$ 3.9	

(Note: Columns may not total due to rounding)

City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

Normal Impacts

There are nine basic impacts on revenues and expenses and are reflected below.

Revenues:

Economic condition: This can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Global Pandemic: The COVID-19 pandemic which began in FY 2020 caused a global upheaval that endured for months. The City's revenues have recovered following the pandemic. The ordering of temporary closures and shutdowns of businesses created precipitous drops in tax revenues. Although mitigating the broader impact of the crisis, the pandemic still caused an expected change in the overall financial status and extended challenges in our public systems. Additional funds of relief from the federal and state government helped the City to cover other medical, health, payroll, and any other COVID-19 related expenses reasonably necessary to the function of government. Additionally, funds disbursed by the government to citizens in turn resulted in increases in taxable spending.

Increase/Decrease in City approved rates: While certain tax rates are set by statute, the City Council has significant authority to impose and periodically increase/decrease rates (water, wastewater, refuse, parking, fees, home rule sales tax, food and beverage tax, utility taxes, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and nonrecurring): Certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while nonrecurring (or one-time) grants are unpredictable and often distorting in their impact on year-to-year comparisons.

Market impacts or investment income: The City's investment portfolio is managed using a short-term average maturity and the market condition may cause investment income to fluctuate less than alternative longer-term options.

Expenses:

Introduction of new programs: Within the functional expense categories (Public Safety, Public Works, General Government, etc.), individual programs may be added or deleted to meet changing community needs or unfunded mandates from other governmental levels.

Increasing authorized personnel: Changes in service demand may cause the City Council to increase/decrease authorized staffing levels, staffing costs (salary and related benefits) represent approximately 70% of the City's General Fund operating costs.

City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

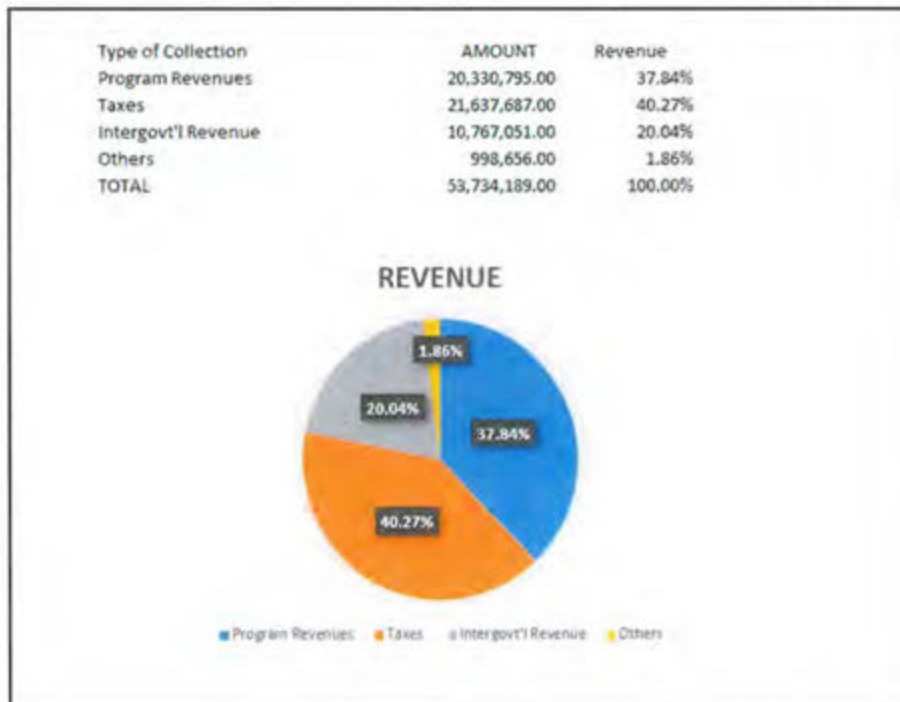
Salary increase (annual adjustments and merit): The ability to attract and retain human and intellectual resources requires the City to strive for a competitive salary range position in the marketplace. In addition, the City has five separate bargaining units representing and negotiating for various segments of the employee population.

Inflation: While overall inflation has leveled in recent months, the City is a major consumer of certain commodities such as supplies, fuels and parts. Some specific areas may experience unusually high price increases.

Governmental Activities:

Revenues:

The City's Governmental Revenues improved by \$9.1 million or 20.4% higher than the prior year. The change was generally due to increase in capital grants and contributions of \$3.9 million and \$4.9 million in operating grants & contributions. These grants came from Coronavirus State and Local Fiscal Recovery Funds authorized by American Rescue Plan Act and a Build Grant for the Southern Illinois Multi-Modal Station. Aside from program revenues, the two largest sources of the City's revenues were from the taxes and intergovernmental revenue, which generated a combined revenue of \$32.4 million, or representing 60.31% of the City total revenues. The graph below represents the distribution of revenue by type, taxes being the majority source of revenue at 40.27%, seconded by program revenues of 37.84%.



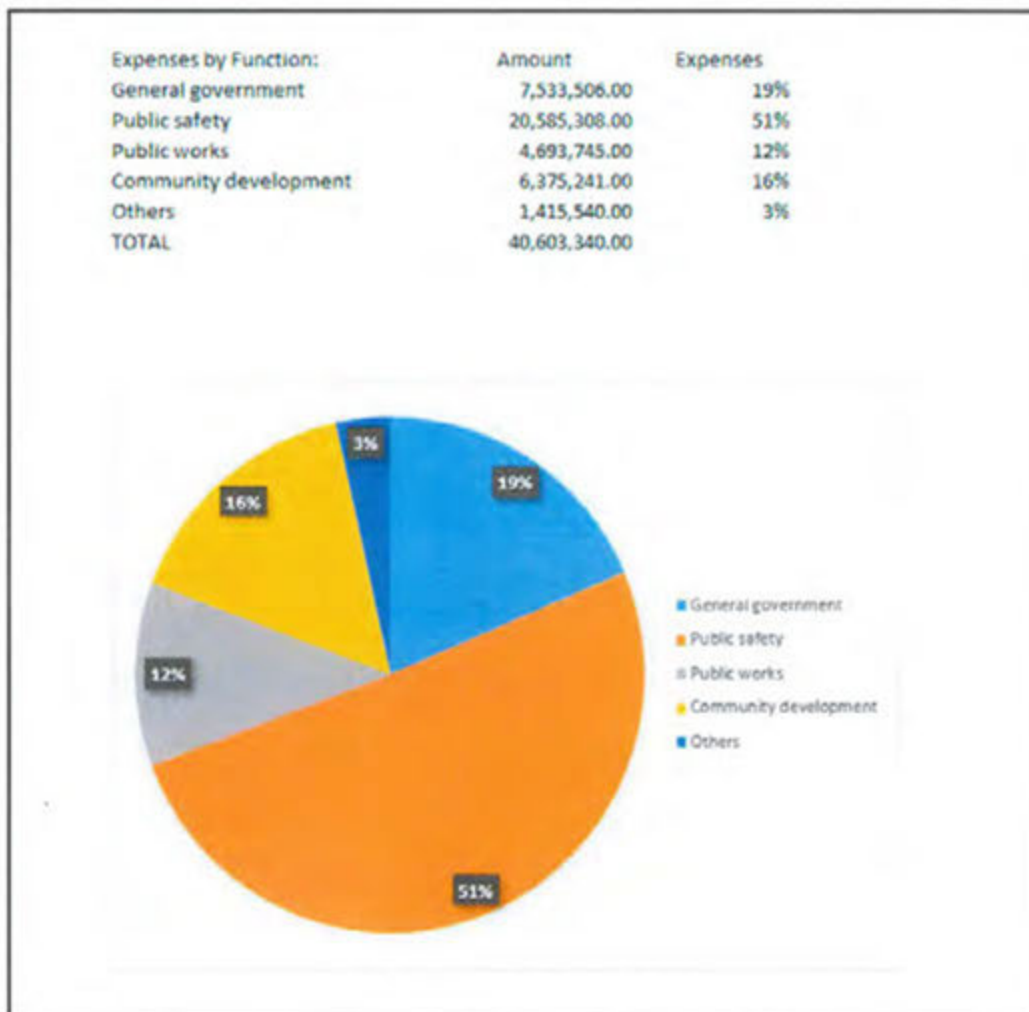
City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

Expenses:

The City's expenses from Governmental Activities had an overall increase of \$22.80 million or 128% higher than prior year. Prior year's expenses were abnormally lower than normal due to a large adjustment in IMRF and pension liabilities. This adjustment when factored into the personnel costs across the governmental funds accounted for the large one-time decrease in governmental expenses. The graph below shows the distribution of expenses by function, public safety being the top on the rank with 51% and followed by general government with 19% of the whole.



City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

Business-Type Activities:

Revenues:

The City's Business-Type Revenues increased by \$0.1 million or 0.1% higher than the prior year. This increase was due to increases in charges for service offset by the decrease in intergovernmental grants from Illinois Environmental Protection Agency and State of Illinois for the cedar lake sediment and nutrient load reduction project that occurred in FY 2024.

Expenses:

The City's Business-Type expenses in FY 2025 increased by \$5.3 million over FY 2024. The increase was due to the one-time prior year decrease in pension costs similar to that which was experienced in the governmental funds.

Financial Analysis of the City's Funds

Governmental Funds:

As of April 30, 2025, the Governmental Funds (as presented on Page 41) reported a combined total fund balance of \$20.7 million. This reflects increase of \$1.0 million from FY 2024.

Of the total fund balance of \$20.7 million, approximately \$7.7 million is unassigned, indicating the availability for continuing City services. Non-spendable fund balance includes \$0.9 million of prepaid expenses and inventories. Restricted fund balance of \$6.9 million includes \$1.3 million in maintenance of roadways funds, \$1.8 million for upcoming debt service payments, \$2.0 million for Public Safety, and \$1.8 million in economic development funds. The \$5.2 million remainder of the fund balance comprised the \$1.7 million committed to perpetual care, public safety, and Saluki Way, and \$3.5 million of assigned funds for capital improvements, as shown in details on Note J of page 119 regarding Fund Balance classifications.

Major Governmental Funds:

In FY 2025, the General Fund and the Local Improvement Fund are classified as Major Governmental Funds. The General Fund's fund balance decreased by \$1.0 million as compared to prior year. This decrease was due to the reduction in cash balances offset by a decrease in deferred inflows of resources. The Local Improvement Fund increased by \$2.0 million, due to increase in total assets of \$1.2 million and decrease in accounts payable of \$0.8 million.

Non-Major Governmental Funds:

The fund balance for Non-Major Governmental Funds remained flat at \$4.9 million.

City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

General Fund Budgetary Highlights:

Over the course of the year, the City amends the budget when it receives a grant from Federal or State authorities for certain projects, or when the City Council approves an expenditure which was not in the original budget, such as for the purchase of property or for additional project spending.

During the year the City Council increased the expenditure budget for the General Fund by \$3.5 million offset by an increase in intergovernmental revenue.

The General Fund actual revenues exceeded the budgetary expectations by \$0.7 million. The overall increase was due to increase of \$0.9 million in intergovernmental revenue, and a decrease of \$0.1 million from use of money and property.

The General Fund actual total expenditures were above the final budget by approximately \$1.2 million. The increase in expenditures compared to the final budget were due to increases in personal services from various divisions.

Net change in fund balance was a \$1.0 million decrease resulting in an aggregate ending fund balance of \$12.3 million at the end of FY 2025.

City of Carbondale, Illinois

Management's Discussion and Analysis
 April 30, 2025

**Table 3 - Budget Versus Actual (in millions)
 Fiscal Year 2025**

General Fund	Original Budget	Final Budget	Actual
Revenues:			
General property taxes	\$ 1.0	\$ 1.0	\$ 1.0
Sales, service and utility taxes	14.1	14.1	14.1
Intergovernmental revenue	13.9	16.7	17.6
Business franchise taxes and licenses	0.5	0.5	0.5
Fines	0.2	0.2	0.2
Use of money and property	0.8	0.8	0.7
Service charges, permits and fees	1.0	1.0	1.1
Total Revenues	31.5	34.3	35.2
Expenditures:			
Expenditures	28.4	31.9	33.1
Total Expenditures	28.4	31.9	33.1
Other Financing Sources/Uses			
Bond Proceeds	-	-	-
Insurance Proceeds	0.0	0.1	0.1
Transfers	(3.1)	(3.1)	(3.1)
Total Other Financing Sources/Uses	(3.1)	(3.0)	(3.0)
Net change in fund balance	-	(0.5)	(1.0)
Fund Balance, beginning as previously stated	13.3	13.3	13.3
Change in accounting principal (GASB 101)	-	-	(0.0)
Fund balance, as adjusted or restated	13.3	13.3	13.3
Fund Balance, Ending	\$ 13.3	\$ 12.8	\$ 12.3

(Note: Columns may not total due to rounding)

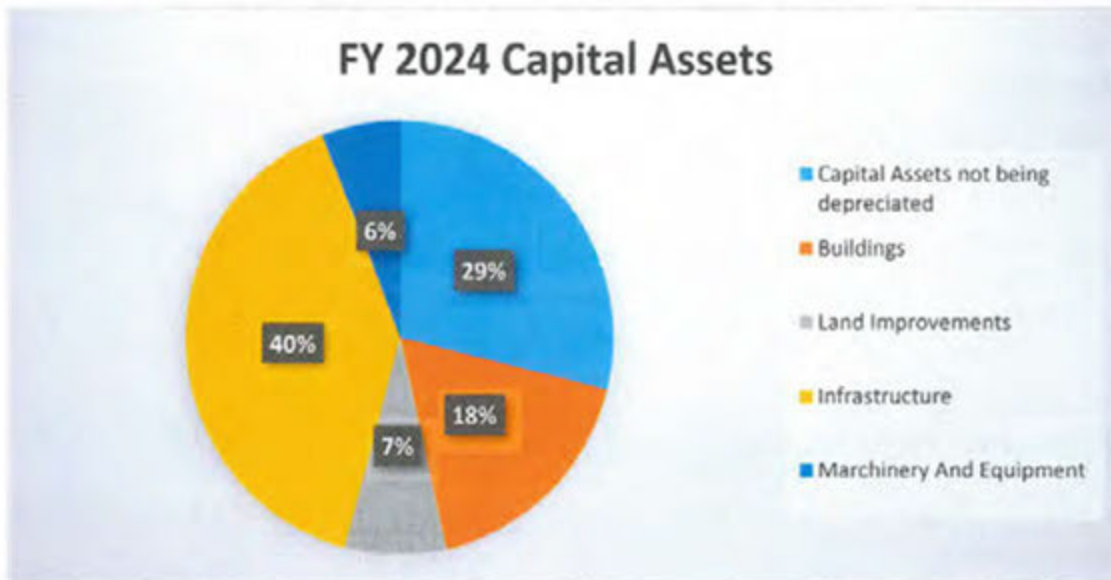
City of Carbondale, Illinois

Management's Discussion and Analysis
 April 30, 2025

**Table 4 - City of Carbondale's Capital Assets at Year-End Net of Depreciation (in millions)
 April 30, 2025**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2025	2024	2025	2024	2025
Capital Assets not being depreciated	\$ 22.9	\$ 34.4	\$ 6.9	\$ 7.1	\$ 29.8	\$ 41.4
Buildings	11.3	10.6	15.8	14.8	27.1	25.5
Land Improvements	2.1	3.3	8.2	7.8	10.3	11.0
Infrastructure	30.9	31.4	24.9	25.9	55.8	57.3
Marchinery And Equipment	3.2	4.3	3.9	4.2	7.1	8.5
Total Net Capital Assets	\$ 70.6	\$ 84.0	\$ 59.6	\$ 59.7	\$ 130.2	\$ 143.8

(Note: Columns may not total due to rounding)



The City's investment in capital assets represents the largest portion of the City net position. At the end of Fiscal Year 2025, the City had a combined capital assets, net of depreciation of \$143.8 million, a \$13.6 million increase from preceding year. The most significant investment in capital assets are those related to infrastructure and capital assets not being depreciated such as 'Construction in Progress' for ongoing projects, which represents 40% and 29% of total capital assets, respectively. Further detailed information on net additions and deductions of each assets classification can be found on pages 71 to 78 of Note E: Capital Assets.

City of Carbondale, Illinois

Management's Discussion and Analysis
 April 30, 2025

**Table 5 - Change in Capital Assets (in millions)
 As of April 30, 2025**

	Governmental Activities	Business-Type Activities	Total Primary Government
Beginning Balance	70.6	59.6	130.2
Additions:			
Non-depreciable	13.7	2.3	16.0
Depreciable	5.0	3.0	8.0
Retirements and transfers:			-
Non-depreciable	(2.3)	(3.0)	(5.3)
Depreciable	(2.9)	(2.1)	(5.1)
Total	84.0	59.7	143.8
Net Increase in Capital Assets	13.5	0.1	13.6

This year's major additions to capital assets include:

Government Activities:

Multimodal Transportation Center	9.48
Permanent Stage for Washington Street Area	1.78
Giant City Rd Mill/Fill	0.83
Concession/Bathroom Pavilion ADA Improvements Superblock	0.24
Rowden Road Bridge	0.20
Bridge Maintenance & Rehabilitation Program	0.18
west Side Rt 13 Bike Pedestrian Trail New Era to Wood Road	0.16
City Hall Family Restroom Improvements	0.12

Business-Type Activities:

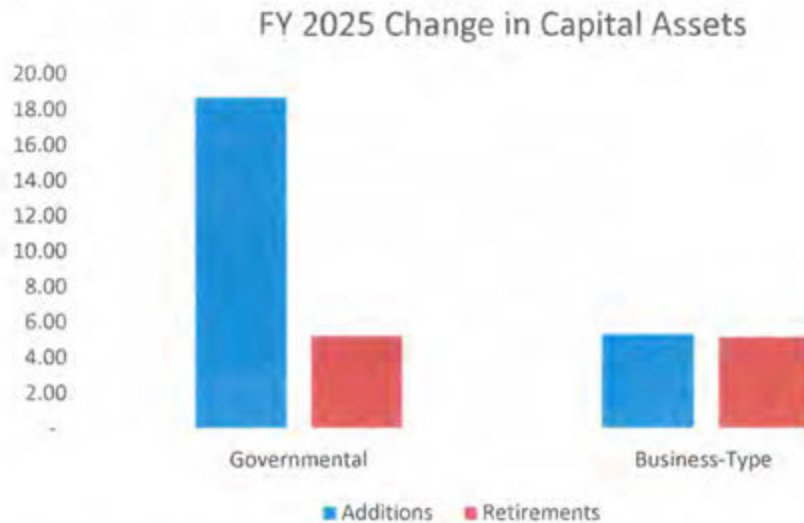
S Glenview Drive Watermain Replacement	1.28
South Normal Avenue Watermain Replacement	0.41
Sanitary Sewer Lining Program	0.25
Cedar Lake Trail System Development	0.12

(Note: Columns may not total due to rounding)

City of Carbondale, Illinois

Management's Discussion and Analysis
April 30, 2025

Governmental Activities net capital assets increased by \$13.5 million. The change was due to additions to capital assets of \$18.5 million exceeded the transfers and retirements of \$5.1 million. The major additions to capital assets consisted of Multimodal Transportation Center, Permanent Stage for Washington Street Area, Giant City Road Mill & Fill, and Concession/Bathroom Pavilion and ADA Improvements at the Superblock. Completed projects transferred to Capital Assets amounted to \$ 2.27 million and depreciation expense during the year was \$2.94 million.



Business-Type Activities net capital assets increased by \$0.13 million completed projects. Major additions to capital assets consisted of S Glenview Drive Water Main Replacement and the S Normal Avenue Water Main Replacement. Completed projects transferred to Capital Assets amounted to \$2.11 million and depreciation expense during the year was \$3.03 million.

City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

**Table 6 - City of Carbondale - Long Term Debt
For The Year Ended April 30, 2025 (in millions)**

BONDS AND NOTES PAYABLE:	Beginning Balance April 30, 2024	Net Additions/ (Deletions)	Ending Balance April 30, 2025
<u>Government Activities:</u>			
General obligation debt	\$ 41.10	\$ (2.63)	\$ 38.47
Bond premium	-	-	-
Notes payable	0.58	(0.15)	0.43
Governmental Activities total	\$ 41.67	\$ (2.77)	\$ 38.90
<u>Business-Type Activities:</u>			
General obligation debt	\$ 0.83	\$ (0.76)	\$ 0.07
Bond premium	0.01	(0.01)	-
Notes payable	3.14	(0.45)	2.70
Business-Type Activities total	3.99	(1.21)	2.77
Total Bonds and Notes Payable	\$ 45.66	\$ (3.99)	\$ 41.67
COMPENSATED ABSENCES:			
Government Activities	\$ 2.68	\$ (0.28)	\$ 2.39
Business-Type Activities	0.35	(0.03)	0.32
Total Compensated Absences	\$ 3.03	\$ (0.32)	\$ 2.71
OPEB and PENSION LIABILITY:			
<u>Government Activities:</u>			
Net OPEB	\$ 12.61	\$ (3.58)	\$ 9.03
Net pension liability	18.03	1.18	19.22
Governmental Activities total	\$ 30.64	\$ (2.40)	\$ 28.25
<u>Business-Type Activities:</u>			
Net pension liability	\$ 0.79	\$ (0.03)	\$ 0.76
Total OPEB AND PENSION LIABILITY	\$ 31.44	\$ (2.43)	\$ 29.01
GRAND TOTAL - LONG TERM LIABILITY	\$ 80.12	\$ (6.73)	\$ 73.39

City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

The long-term liability comprises the three categories: the bonds and notes payable, compensated absences, and OPEB and pension liability. For bonds and notes payable, the City repaid approximately \$3.39 million for bonds and \$0.60 million for notes payments for combined governmental and business-type activities.

For compensated absences, there was a decrease of \$0.32 million for the combined change in governmental and business type activities from preceding year, resulting in a \$2.71 million balance as of the end of FY 2025. Of this \$2.71 million balance at year-end, 20.0% are due within one year, allocated at the ratio of 87.5:12.5 basis between governmental (87.5%) and business-type activities (12.5%).

For OPEB and pension liability, the balance was decreased by \$2.43 million, of which \$1.15 million is an increase of net pension liability due to IMRF and Police and Fire pension liability, resulting in an ending balance of \$19.98 million. Collectively, the total long-term liabilities decreased by \$6.73 million, as presented in Note G – Long-Term Liability on page 79 – 83.

Economic Factors and Next Year Budget

The City's assessed value increased \$25.4 million in FY 2025 compared to FY 2024 or approximately 8.1%. FY 2025 continued the prior year's practice of levying a City General Purpose tax levy. The levy was 59% of the year's actuarially required contribution to the Police and Fire Pensions. In an effort to slow the trend of ever-increasing contributions, the City issued the Series 2022 GO Bonds. These bonds brought the pension funds to in excess of 90% funded, after accounting for market losses in FY 2022. Since the bond issuance, the required Public Safety Pension contribution has decreased from \$3,281,848 to \$1,744,094 a 47% decrease whereas the tax levy has been able to remain flat over the same time frame. In FY 2025 sales tax revenues from the Home Rule Sales Tax and State Sales Tax continued to increase. However, as expected the strong rebound in sales after the initial months of the pandemic at the end of FY 2020 have flattened to a more gradual increase in FY 2024 and FY 2025. Future revenues will need to be monitored closely to account for possible changes due to inflation numbers and the slower local economic growth. The FY 2026 budget for sales taxes increased slightly from FY 2025 revenue estimates to reflect the recent lower gains.

In December 2024, the unemployment rate for the City was 5.9%, for Jackson County 4.6%, for the State of Illinois 5.1%, and for the nation 4.1%. The unemployment numbers have significantly reduced compared to months in the height of the pandemic. However, there is room for improvement as the local service industry-driven economy is experiencing similar employment issues as the nationwide industry trend.

The FY 2026 budget projects total revenues and non-cash credits for depreciation and prepaid bond expenses of approximately \$68.7 million. Total budgeted expenditures are projected to be approximately \$71.6 million. This reflects a decrease of total fund balance of approximately \$2.9 million. Governmental Funds are projected to decrease approximately \$1.9 million. Proprietary Funds are projected to decrease \$0.9 million. The decrease in the funds is due to spending down an accumulated fund balance retained for capital improvements. This reduction is expected as funds are accumulated from prior years for this specific purpose. The General Fund balances are expected to decrease in future years (see page 429 of FY 2026 budget).

City of Carbondale, Illinois

Management's Discussion and Analysis

April 30, 2025

Request for Information

The financial report is designed to provide a general overview of the City of Carbondale's finances and to demonstrate the City's accountability for monetary receipts. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Jeff Davis, Finance Director, City of Carbondale, 200 South Illinois Avenue, Carbondale, Illinois 62902.

City of Carbondale, Illinois
STATEMENT OF NET POSITION
April 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Total
ASSETS				
CURRENT ASSETS				
Cash	\$ 15,840,210	\$ 1,458,646	\$ 17,298,856	\$ 2,225,567
Investments	-	-	-	208,786
Interest receivable on investments	-	3,323	3,323	-
Accounts receivable, net				
Consumers	1,326,721	1,185,348	2,512,069	-
Business service and franchise tax	111,336	-	111,336	-
Other governmental units and agencies	8,109,788	-	8,109,788	-
Property taxes	1,035,331	-	1,035,331	1,236,519
Other	5,115	-	5,115	17,174
Internal balance	514,315	(514,315)	-	-
Due from primary government	-	-	-	-
Due from fiduciary funds	-	-	-	-
Prepayments and other	861,601	836,466	1,698,067	-
Total current assets	<u>27,804,417</u>	<u>2,969,468</u>	<u>30,773,885</u>	<u>3,688,046</u>
NONCURRENT ASSETS				
Land	7,417,044	5,880,981	13,298,025	150,000
Construction in progress	26,966,508	1,171,091	28,137,599	-
Other capital assets, net	49,654,567	52,676,958	102,331,525	129,870
Total noncurrent assets	<u>84,038,119</u>	<u>59,729,030</u>	<u>143,767,149</u>	<u>279,870</u>
Total assets	<u>111,842,536</u>	<u>62,698,498</u>	<u>174,541,034</u>	<u>3,967,916</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows - IMRF regular	1,771,696	714,311	2,486,007	159,591
Deferred outflows - IMRF SLEP	21,305	-	21,305	-
Deferred outflows - Firefighters pension	2,041,001	-	2,041,001	-
Deferred outflows - Police pension	3,761,657	-	3,761,657	-
Deferred outflows - OPEB	2,526,266	-	2,526,266	-
Total deferred outflows of resources	<u>10,121,925</u>	<u>714,311</u>	<u>10,836,236</u>	<u>159,591</u>
Total assets and deferred outflows of resources	<u>\$ 121,964,461</u>	<u>\$ 63,412,809</u>	<u>\$ 185,377,270</u>	<u>\$ 4,127,507</u>

This statement is continued on the following page.

City of Carbondale, Illinois
STATEMENT OF NET POSITION
April 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Total
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 2,361,978	\$ 1,033,749	\$ 3,395,727	\$ 5,035
Accrued payroll and related	2,152,306	196,775	2,349,081	6,048
Consumer deposits	-	754,375	754,375	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	-	-
Due within one year				
General obligation bonds	2,165,000	73,334	2,238,334	-
Notes payable	155,460	453,147	608,607	-
Compensated absences	481,680	68,833	550,513	-
OPEB	480,000	-	480,000	-
Other deposits	22,000	29,866	51,866	-
Total current liabilities	7,818,424	2,610,079	10,428,503	11,083
NONCURRENT LIABILITIES				
General obligation bonds	36,305,000	-	36,305,000	-
Notes payable	274,553	2,244,618	2,519,171	-
Compensated absences	1,912,181	246,933	2,159,114	-
OPEB liability	8,551,114	-	8,551,114	-
Pension liability - IMRF regular	1,891,862	762,391	2,654,253	169,420
Pension liability - IMRF SLEP	541,138	-	541,138	-
Pension liability - Firefighters pension	6,444,281	-	6,444,281	-
Pension liability - Police pension	10,338,375	-	10,338,375	-
Total noncurrent liabilities	66,258,504	3,253,942	69,512,446	169,420
Total liabilities	74,076,928	5,864,021	79,940,949	180,503
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - IMRF regular	22,284	8,980	31,264	1,996
Deferred inflows - IMRF SLEP	-	-	-	-
Deferred inflows - Firefighters pension	545,200	-	545,200	-
Deferred inflows - Police pension	607,265	-	607,265	-
Deferred inflows - OPEB	6,658,343	-	6,658,343	-
Deferred inflows - other	1,880,439	64	1,880,503	-
Total deferred inflows of resources	9,713,531	9,044	9,722,575	1,996
Total liabilities and deferred inflows of resources	\$ 83,790,459	\$ 5,873,065	\$ 89,663,524	\$ 182,499
NET POSITION				
Net investment in capital assets	\$ 81,128,106	\$ 57,803,984	\$ 138,932,090	\$ 279,870
Restricted for:				
Public Safety	2,020,352	-	2,020,352	-
Grant funds	26,368	-	26,368	-
Debt Service	1,765,700	-	1,765,700	-
Economic development	1,825,978	-	1,825,978	-
Maintenance of roadways	1,250,256	-	1,250,256	-
Unrestricted (deficit)	(49,842,758)	(264,240)	(50,106,998)	3,665,138
Total net position	\$ 38,174,002	\$ 57,539,744	\$ 95,713,746	\$ 3,945,008

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF ACTIVITIES
For the fiscal year ended April 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Service Charges, Permits, and Fees	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
		Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities			
Primary government								
Governmental activities								
General government	\$ (7,533,935)	\$ 40,665	\$ 4,205,048	\$ 12,716,824	\$ 9,428,602	\$ -	\$ 9,428,602	\$ -
Public safety	(20,585,308)	813,257	2,136,924	-	(17,635,127)	-	(17,635,127)	-
Community development	(6,375,454)	286,495	-	-	(6,088,959)	-	(6,088,959)	-
Public works	(4,693,959)	131,582	-	-	(4,562,377)	-	(4,562,377)	-
Interest on long term debt	(1,415,540)	-	-	-	(1,415,540)	-	(1,415,540)	-
Total governmental activities	(40,604,196)	1,271,999	6,341,972	12,716,824	(20,273,401)	-	(20,273,401)	-
Business-Type activities:								
Waterworks and Sewerage	(11,393,066)	9,570,654	-	-	-	(1,822,412)	(1,822,412)	-
Solid Waste	(1,166,031)	1,000,722	-	-	-	(165,309)	(165,309)	-
Parking	(207,349)	38,180	-	-	-	(169,169)	(169,169)	-
Rental Properties	(261,250)	38,107	-	-	-	(223,143)	(223,143)	-
Total Business-Type activities	(13,027,696)	10,647,663	-	-	-	(2,380,033)	(2,380,033)	-
Total primary government	\$ (53,631,892)	\$ 11,919,662	\$ 6,341,972	\$ 12,716,824	(20,273,401)	(2,380,033)	(22,653,434)	-
Component unit								
Public Library	\$ (1,532,658)	\$ 28,061	\$ 202,073	\$ -	-	-	-	(1,302,524)
Total component unit	\$ (1,532,658)	\$ 28,061	\$ 202,073	\$ -	-	-	-	(1,302,524)
General Revenues								
Taxes								
General property taxes					2,434,195	-	2,434,195	1,232,868
Business franchise taxes and licenses					371,769	-	371,769	-
Motor fuel tax					1,666,146	-	1,666,146	-
Home rule tax					10,678,655	-	10,678,655	-
Telecommunication tax					222,727	-	222,727	-
Utility tax					1,425,346	-	1,425,346	-
Hotel/Motel tax					992,689	-	992,689	-
Package liquor and food and beverage tax					2,280,668	-	2,280,668	-
Games tax					333,768	-	333,768	-
Cable TV franchise tax					90,961	-	90,961	-
Intergovernmental - Unrestricted								
State sales and income tax					10,417,611	-	10,417,611	-
Local use tax					571,212	-	571,212	-
Replacement taxes					569,551	-	569,551	70,158
Other					349,440	-	349,440	-
Investment earnings					921,842	271,983	1,193,825	145,090
Miscellaneous					76,814	538,460	615,274	-
Transfers					-	-	-	-
Total general revenues, intergovernmental revenue and transfers					33,403,394	810,443	34,213,837	1,448,116
Change in net position					13,129,993	(1,569,590)	11,560,403	145,592
Net position, beginning of year as previously stated					25,087,730	59,109,334	84,197,064	3,799,416
Change in accounting principal (GASB 101)					(43,721)	-	(43,721)	-
Net position, beginning of year as adjusted or restated					25,044,009	59,109,334	84,153,343	3,799,416
Net position, end of year					\$ 38,174,002	\$ 57,539,744	\$ 95,713,746	\$ 3,945,008

See accompanying notes to financial statements.

City of Carbondale, Illinois
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2025

	General	Local Improvement Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	\$ 8,713,479	\$ 2,102,496	\$ 4,804,421	\$ 15,620,396
Accounts receivable				
Consumers	1,004,805	109,782	212,134	1,326,721
Business service and franchise tax	111,336	-	-	111,336
Other governmental units and agencies	5,632,989	2,369,576	107,223	8,109,788
Property taxes	1,035,331	-	-	1,035,331
Other	5,115	-	-	5,115
Due from other funds	553,712	-	22,730	576,442
Due from internal service fund	50,000	-	-	50,000
Due from fiduciary funds	3,050	-	-	3,050
Prepayments and other	855,423	-	578	856,001
Total assets	17,965,240	4,581,854	5,147,086	27,694,180
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows	-	-	-	-
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	\$ 17,965,240	\$ 4,581,854	\$ 5,147,086	\$ 27,694,180
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 36,451	\$ 726,300	\$ 178,003	\$ 940,754
Accrued payroll and related	2,152,306	-	-	2,152,306
Accrued vacation and sick pay	481,680	-	-	481,680
Due to other funds	38,895	-	22,730	61,625
Due to fiduciary funds	27,495	-	-	27,495
Deposits	22,000	-	-	22,000
Total liabilities	2,758,827	726,300	200,733	3,685,860
DEFERRED INFLOWS OF RESOURCES				
Property taxes	1,035,331	-	24,254	1,059,585
School district loan	-	368,827	-	368,827
Other	1,880,439	-	-	1,880,439
Total deferred inflows of resources	2,915,770	368,827	24,254	3,308,851
Fund balances				
Nonspendable	855,423	-	-	855,423
Restricted	1,966,555	-	4,922,099	6,888,654
Committed	1,720,732	-	-	1,720,732
Assigned	7,743	3,486,727	-	3,494,470
Unassigned	7,740,190	-	-	7,740,190
Total fund balances	12,290,643	3,486,727	4,922,099	20,699,469
Total liabilities, deferred outflows of resources and fund balances	\$ 17,965,240	\$ 4,581,854	\$ 5,147,086	\$ 27,694,180

See accompanying notes to financial statements.

City of Carbondale, Illinois
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
April 30, 2025

Total fund balances for governmental funds \$ 20,699,469

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Construction in progress	26,966,508	
Land	7,417,044	
Buildings, net of \$13,026,223 accumulated depreciation	10,639,009	
Improvements other than buildings, net of \$2,841,265 accumulated depreciation	3,258,643	
Equipment, net of \$10,237,180 accumulated depreciation	4,345,745	
Infrastructure, net of \$41,107,149 accumulated depreciation	31,411,170	
Total capital assets		84,038,119

Other long-term assets are not available to pay for current-period expenditures and are deferred, which include property taxes, loan to school district and other 1,428,412

Internal service funds are used by management to charge the cost of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position

Current assets	175,414	
Current liabilities	(1,453,635)	
		(1,278,221)

Internal service funds allocated to business type activities 56,354

The OPEB obligation resulting from contributions less than the annual required contribution are not financial liabilities and, therefore, are not reported in the funds. (13,163,191)

Deferred outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental fund balance sheet. 6,420,910

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities consist of:

GOB bonds payable	(38,470,000)	
Notes payable	(430,013)	
Compensated absences	(1,912,181)	
Pension liability	(19,215,656)	
Total long-term liabilities		(60,027,850)

Total net position of governmental activities \$ 38,174,002

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended April 30, 2025

	General	Local Improvement Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
General property taxes	\$ 1,031,409	\$ -	\$ 1,402,786	\$ 2,434,195
Sales, service and utility taxes	14,083,823	833,933	2,280,668	17,198,424
Intergovernmental revenue	17,589,153	12,716,824	1,062,208	31,368,185
Business franchise taxes and licenses	462,730	-	-	462,730
Fines	188,269	-	-	188,269
Use of money and property	715,083	8,880	197,879	921,842
Service charges, permits and fees	1,078,778	-	4,952	1,083,730
Total revenues	35,149,245	13,559,637	4,948,493	53,657,375
EXPENDITURES				
General government	3,686,254	-	-	3,686,254
Finance	1,314,941	-	-	1,314,941
Police	12,826,614	-	-	12,826,614
Fire and emergency management	4,443,448	-	-	4,443,448
Development services	2,334,724	-	-	2,334,724
Public works	3,484,145	17,227	525,547	4,026,919
Parks & Recreation	385,685	-	-	385,685
Community services	1,853,189	-	1,407,498	3,260,687
Capital outlays	2,793,277	12,948,127	654,423	16,395,827
Debt service				
Principal	-	-	2,625,000	2,625,000
Interest	-	-	1,414,041	1,414,041
Fiscal agent fees	-	-	1,499	1,499
Total expenditures	33,122,277	12,965,354	6,628,008	52,715,639
Excess (Deficiency) of revenues over expenditures	2,026,968	594,283	(1,679,515)	941,736
OTHER FINANCING SOURCES (USES)				
Transfers in	52,560	1,388,564	4,038,785	5,479,909
Transfers out	(3,120,000)	-	(2,359,909)	(5,479,909)
Insurance proceeds	76,814	-	-	76,814
Total other financing sources (uses)	(2,990,626)	1,388,564	1,678,876	76,814
NET CHANGE IN FUND BALANCES	(963,658)	1,982,847	(639)	1,018,550
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY STATED	13,298,022	1,503,880	4,922,738	19,724,640
CHANGE IN ACCOUNTING PRINCIPAL (GASB 101)	(43,721)	-	-	(43,721)
FUND BALANCES, AS ADJUSTED OR RESTATED	13,254,301	1,503,880	4,922,738	19,680,919
FUND BALANCES, END OF YEAR	\$ 12,290,643	\$ 3,486,727	\$ 4,922,099	\$ 20,699,469

See accompanying notes to financial statements.

City of Carbondale, Illinois
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended April 30, 2025

Net change in fund balances - total governmental funds	\$ 1,018,550
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The change in net position reported for governmental activities in the statement of activities is 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. This is the amount by which capital outlays \$16,395,827 exceeded depreciation (\$2,939,973) in the current period.	13,455,854
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in compensated absences	458,537

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Repayment on long-term debt	2,774,969

Internal service funds are used by management to charge the costs of various activities internally to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(346,873)
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Internal service funds allocated to business-type activities	(107,919)
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The net effect of the change in deferred revenues. Revenues in the statement of activities that do not provide current financial resources are not reported in the funds.	24,254
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The increase in OPEB obligation resulting from contributions less than the annual required contribution is not a financial liability and is not reported in the funds.	(277,586)
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Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.	<u>(3,869,793)</u>
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Change in net position of governmental activities	<u>\$ 13,129,993</u>
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See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
April 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Waterworks and Sewerage	Nonmajor Funds	Total	Group Health Insurance Fund
ASSETS				
CURRENT ASSETS				
Cash	\$ 1,085,360	\$ 318,333	\$ 1,403,693	\$ 274,767
Interest receivable on investments	3,323	-	3,323	-
Accounts receivable:				
Consumers	1,030,723	154,625	1,185,348	-
Prepayments and other	176,323	55,808	232,131	7,000
Due from other funds	1,184,853	6,998	1,191,851	-
Inventories	602,935	-	602,935	-
Total current assets	4,083,517	535,764	4,619,281	281,767
NONCURRENT ASSETS				
Capital assets, net	57,803,661	1,925,369	59,729,030	-
Total noncurrent assets	57,803,661	1,925,369	59,729,030	-
Total assets	61,887,178	2,461,133	64,348,311	281,767
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows - IMRF regular	661,399	52,912	714,311	-
Total deferred outflows of resources	661,399	52,912	714,311	-
Total assets and deferred outflows of resources	\$ 62,548,577	\$ 2,514,045	\$ 65,062,622	\$ 281,767
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 662,907	\$ 22,356	\$ 685,263	\$ 1,742,433
Consumer deposits	754,375	-	754,375	-
Other deposits	21,286	8,580	29,866	-
Accrued Payroll	174,325	22,450	196,775	-
Current portion of compensated absences	58,382	10,451	68,833	-
Current portion of notes payable	409,588	43,559	453,147	-
Current portion of bonds payable	73,334	-	73,334	-
Due to other funds	523,194	1,182,972	1,706,166	53,334
Total current liabilities	2,677,391	1,290,368	3,967,759	1,795,767
NONCURRENT LIABILITIES				
Pension liability	705,918	56,473	762,391	-
Notes payable	2,158,721	85,897	2,244,618	-
Bonds payable	-	-	-	-
Compensated absences	246,933	-	246,933	-
Total noncurrent liabilities	3,111,572	142,370	3,253,942	-
Total liabilities	5,788,963	1,432,738	7,221,701	1,795,767
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - IMRF regular	8,315	665	8,980	-
Deferred inflows - other	64	-	64	-
Total deferred inflows of resources	8,379	665	9,044	-
Total liabilities and deferred inflows of Resources	5,797,342	1,433,403	7,230,745	1,795,767
NET POSITION				
Net investment in capital assets	56,008,071	1,795,913	57,803,984	-
Unrestricted	743,164	(715,271)	27,893	(1,514,000)
Total net position	\$ 56,751,235	\$ 1,080,642	\$ 57,831,877	\$ (1,514,000)

See accompanying notes to financial statements.

City of Carbondale, Illinois
RECONCILIATION OF THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS
TO THE STATEMENT OF NET POSITION
April 30, 2025

Total proprietary funds net position	\$ 57,831,877
Total net position reported for enterprise in the statement of net position is different because:	
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds	<u>(292,133)</u>
Total net position of business-type activities	<u>\$ 57,539,744</u>

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended April 30, 2025

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Waterworks and Sewerage</u>	<u>Nonmajor Funds</u>	<u>Total</u>	<u>Group Health Insurance Fund</u>
OPERATING REVENUES				
Charges for services	\$ 9,570,654	\$ 1,023,024	\$ 10,593,678	\$ -
Rentals	-	34,782	34,782	-
Fines	-	15,878	15,878	-
Other	-	3,325	3,325	-
Employee contributions	-	-	-	520,134
Retiree contributions	-	-	-	227,239
City contributions	-	-	-	4,130,283
Total operating revenues	9,570,654	1,077,009	10,647,663	4,877,656
OPERATING EXPENSES				
Personal services	4,414,490	417,853	4,832,343	-
Commodities	662,528	80,253	742,781	-
Contractual	2,296,292	611,627	2,907,919	1,319,246
Maintenance	1,006,490	302,083	1,308,573	-
Health insurance claims	-	-	-	4,130,862
Other charges	24,445	3,444	27,889	-
Depreciation	2,823,990	205,014	3,029,004	-
Total operating expenses	11,228,235	1,620,274	12,848,509	5,450,108
Operating income (loss)	(1,657,581)	(543,265)	(2,200,846)	(572,452)
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	259,324	12,659	271,983	9,740
Other interest expense	(68,166)	(3,102)	(71,268)	-
Insurance proceeds	538,460	-	538,460	-
Total nonoperating revenues (expenses)	729,618	9,557	739,175	9,740
Income (Loss) before transfers	(927,963)	(533,708)	(1,461,671)	(562,712)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Change in net position	(927,963)	(533,708)	(1,461,671)	(562,712)
NET POSITION, BEGINNING OF YEAR	57,679,198	1,614,350	59,293,548	(951,288)
NET POSITION, END OF YEAR	\$ 56,751,235	\$ 1,080,642	\$ 57,831,877	\$ (1,514,000)

See accompanying notes to financial statements.

City of Carbondale, Illinois
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN NET POSITION OF PROPRIETARY FUNDS
TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended April 30, 2025

Change in net position in enterprise funds \$ (1,461,671)

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

Adjustment for the net effect of the current year activity between
the internal service funds and the enterprise funds (107,919)

Change in net position of business-type activities \$ (1,569,590)

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended April 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities -
				Internal Service
	Waterworks and Sewerage	Nonmajor Funds	Total	Fund
				Group Health Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 10,295,906	\$ 1,073,996	\$ 11,369,902	\$ 4,877,654
Payments to claimants	-	-	-	(4,130,862)
Payments to suppliers	(4,373,689)	(739,462)	(5,113,151)	(642,756)
Payments to employees	(3,898,935)	(374,713)	(4,273,648)	-
Net cash provided by (used in) operating activities	2,023,282	(40,179)	1,983,103	104,036
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(3,158,848)	-	(3,158,848)	-
Principal payments on debt	(959,696)	(42,911)	(1,002,607)	-
Credit allowed for overbilling	(211,513)	-	(211,513)	-
Interest and agent fees paid	(68,166)	(3,102)	(71,268)	-
Intergovernmental revenue	-	-	-	-
Proceeds from insurance	538,460	-	538,460	-
Net cash used in capital and related financing activities	(3,859,763)	(46,013)	(3,905,776)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	259,324	12,659	271,983	9,740
Net cash provided by investing activities	259,324	12,659	271,983	9,740
	(1,577,157)	(73,533)	(1,650,690)	113,776
CASH, BEGINNING OF YEAR	2,662,517	391,866	3,054,383	160,991
CASH, END OF YEAR	\$ 1,085,360	\$ 318,333	\$ 1,403,693	\$ 274,767
RECONCILIATION OF OPERATING INCOME (LOSS)				
TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income (loss)	\$ (1,657,581)	\$ (543,265)	\$ (2,200,846)	\$ (572,452)
Adjustments to Reconcile Operating Income (Loss)				
to Net Cash from Operating Activities				
Depreciation and amortization	2,823,990	205,014	3,029,004	-
Changes in Assets and Liabilities				
Account receivable	725,252	(3,013)	722,239	-
Prepaid and other expenses	(8,375)	(5,798)	(14,173)	(9)
Inventory	(100,611)	-	(100,611)	-
Accounts payable	(17,175)	(4,372)	(21,547)	653,381
Accrued salaries	38,161	4,949	43,110	-
Deposits payable	37,206	-	37,206	-
Due to other funds	(294,979)	275,113	(19,866)	3,334
Due from other funds	-	(6,998)	(6,998)	19,782
NET CASH FROM OPERATING ACTIVITIES	\$ 2,023,282	\$ (40,179)	\$ 1,983,103	\$ 104,036
CASH AND CASH EQUIVALENTS				
Cash and cash equivalents	\$ 1,085,360	\$ 318,333	\$ 1,403,693	\$ 274,767
TOTAL CASH AND INVESTMENTS	\$ 1,085,360	\$ 318,333	\$ 1,403,693	\$ 274,767

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
April 30, 2025

	Pension Trust Funds
ASSETS	
Cash	\$ 1,773,066
Investments	
Illinois Police Officers Pension Investment Funds, pooled	61,267,666
Illinois Firefighters Pension Investment Funds, pooled	31,518,574
Due from other funds	30,327
Prepays	<u>3,000</u>
Total assets	<u><u>\$ 94,592,633</u></u>
LIABILITIES	
Due to other funds	<u>\$ 3,050</u>
Total liabilities	<u><u>\$ 3,050</u></u>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	<u><u>\$ 94,589,583</u></u>

See accompanying notes to financial statements.

City of Carbondale, Illinois
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the fiscal year ended April 30, 2025

	<u>Pension</u> <u>Trust Funds</u>
ADDITIONS	
Contributions	
Employer	\$ 1,740,172
Plan Member	746,198
	<hr/>
Total contributions	2,486,370
Investment income	
Net appreciation of investments	6,287,503
Gain (Loss) on sale of investments	1,482,914
Interest	490,270
Dividends	187,051
Investment expense	(90,747)
Other Income	343,255
	<hr/>
Net investment income	8,700,246
	<hr/>
Total additions	11,186,616
DEDUCTIONS	
Benefits and refunds of contributions	5,736,284
Direct operating charges and services	85,454
	<hr/>
Total deductions	5,821,738
INCREASE IN NET POSITION HELD IN TRUST	
FOR PENSION BENEFITS	5,364,878
NET POSITION HELD IN TRUST FOR PENSION	
BENEFITS, BEGINNING OF YEAR	<hr/> 89,224,705
NET POSITION HELD IN TRUST FOR PENSION	
BENEFITS, END OF YEAR	<hr/> <hr/> \$ 94,589,583

See accompanying notes to financial statements.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Reporting Entity

The City of Carbondale was incorporated August 23, 1873, and derives its governing authority from Article VII, Section 6 of the 1970 Illinois Constitution. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: general government, police and fire protection, development services, public works, forestry management, library, capital improvements and water and sewer. The accounting policies of the City of Carbondale conform to United States generally accepted accounting principles (GAAP) as applicable to governments.

As required by GAAP, these financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. A blended component unit, although legally a separate entity, is, in substance, a part of the government's operations and so data from this unit is combined with data from the primary government. A discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

The Carbondale Public Library is included in the City reporting entity as a discrete component unit. The Mayor and Council have control over the Library Board. The City Council sets the annual tax levy which is the major financing source of the Library and approves the Library's budget. The City has legal liability for the general obligation of the Library's debt. Financial transactions are handled through the City Finance Department. The Library is presented as a governmental fund type.

Complete financial statements for the discrete component unit may be obtained at the entity's administrative offices.

City of Carbondale, Illinois
Finance Department
200 South Illinois Avenue, P.O. Box 2047
Carbondale, Illinois 62902-2047

At April 30, 2025, the City did not have any blended component units.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2. Government-Wide and Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City normally considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures, other than compensated absences and principal and interest on long-term debt which are recorded when due, are recorded when the related liability is incurred.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3. *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. See Note D for property tax accrual policy.

The City reports the following major governmental fund:

The General Fund is used to account for all financial transactions which are not required to be accounted for in another fund. This fund accounts for the general operating transactions of the City including police and fire protection, street and equipment repairs and maintenance, cemeteries, development services and administration.

Capital Projects Funds are created to account for financial resources to be used for the acquisition or construction of major capital facilities, except for those projects financed by Enterprise or Special Revenue Funds.

- a. The Local Improvement Fund provides the control for construction of Capital Improvements Program projects that are not funded in other capital projects, governmental, or proprietary funds.

The City reports the following major proprietary fund:

The Waterworks and Sewerage Fund provides for the operation and maintenance of the municipal water and wastewater treatment and distribution systems. In addition, transfers from the Operating Account provide the financing of Capital Improvements and Debt Service requirements.

Additionally, the government reports the following fund types:

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

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3. *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- a. The Motor Fuel Tax Fund accounts for motor fuel tax allocations from the state of Illinois for street maintenance, major street construction and traffic signal capital projects as approved by the Illinois Department of Transportation.
- b. The three Tax Increment Funds account for expenses in the tax increment financing districts.
- c. The Foreign Fire Insurance Board Fund accounts for monies received from the state under Illinois Foreign Fire Fund Statute.
- d. The Enterprise Zone Fee Fund accounts for the fees generated from enterprise zone permits and their allocation to the City of Carbondale and the Jackson Growth Alliance.
- e. The Package Liquor, Food and Beverage Tax Fund accounts for monies received from area businesses in relation to sales of packaged liquor, food and other beverages, and the allocation to be divided between the Local Improvement Fund and the Debt Service Fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises; that is, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- a. The Parking System Operations Fund operates and maintains public use parking lots and metered street areas. Revenue is derived from parking meter receipts, permits, and fines. The Finance Department is responsible for the administration of this fund. Maintenance of the municipal parking lots and meters and the collection of meter revenues are provided by the Street Maintenance Division of the Public Works Department.
- b. The Solid Waste Management Fund, which is administered by the Public Works Department, provides for the municipal refuse collections, landscape waste removal and the recycling program. Revenue is derived from City refuse customer service fees, landscape waste fees and recycling assessment fees.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3. *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

- c. The Rental Properties Fund operates the University City Municipal Complex as a service center for government offices and other nonprofit organizations. Rental income, which provides funds for operating expenses and financing or mortgage principal and interest payments, is the major source of revenue. The Public Works Department is responsible for the operation of this fund.

Internal Service Funds are established to account for services and commodities furnished by a department of the City to other departments within the City.

- a. The Group Health Insurance Fund is used to account for the City's Group Health Insurance premiums which are financed by City, employee, and retiree contributions. This fund is administered by the General Government Department - Human Resources Division.

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent on behalf of others. The following are the City's fiduciary fund types:

- a. Pension Trust Funds are used to account for pension plans established by state and local governments. The measurement focus is based on the flow of economic resources and the accrual basis of accounting.
 - i. The Firefighters' Pension Fund is used to account for the accumulation of resources for pension benefit payments to qualified firefighters.
 - ii. The Police Pension Fund is used to account for the accumulation of resources for pension benefit payments to qualified police officers.

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

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes or other charges between the City's water and sewer function and various other functions of the government. Eliminations of those charges would distort the direct costs and program revenues reported for the various functions concerned.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Amounts reported as program revenues include 1) charges to customers or applicant for goods, services, or privileges provided, 2) operating grants and contributions, 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 are charges to customers for sales and services, rental charges and fines. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

4. Summary of Significant Accounting Policies

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. At April 30, 2025, there were no encumbrances.

Cash and Cash Equivalents

Except where otherwise required, the City maintains all deposits in a bank account in the name of the City. These deposits are invested on a short-term basis with interest income being allocated to the funds based on their respective balance. The City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. At April 30, 2025, there were no cash equivalents.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Summary of Significant Accounting Policies

Investments

Investments are stated at fair value based upon quoted market prices.

Investments held by the fiduciary funds are managed as a single consolidated portfolio and entities that transferred assets to the portfolio are considered Participant Members. Each Participant Member owns a percentage of the overall pool, and their allocated fund is based on the initial in-kind asset transfer and additional cash contributions and withdrawals submitted to the fund. Percentage ownerships for all Participant Member Funds are recalculated each time a contribution or withdrawal is received and invested (or redeemed) from the consolidated portfolio. Income and expense activity for each month is earned at the consolidated portfolio level and is then allocated to each member fund based on the weighted average of the percentage ownership during the month. Participant Member Funds do not own the underlying assets in the consolidated portfolios, but instead own a percentage of the overall Net Asset Value (NAV) of the consolidated fund.

Accounts Receivable

Accounts receivable results primarily from services provided to citizens and are accounted for in the governmental funds. Water and sewer services are accounted for in the Water and Sewer Fund. Parking, rental, and solid waste services are accounted for in the Parking Fund, Rental Properties Fund, and Solid Waste Fund, respectively. All are recorded net of any allowance for doubtful accounts.

Credit is extended to utility customers on a partially-secured basis with a cash deposit required at the inception of service. Property tax receivables are secured by a lien on the related real estate. Other receivables are generally unsecured.

Inventories and Prepayments

Inventories are valued at cost using the weighted average method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Governmental fund prepayments are not resources available for expenditure, and are, accordingly, equally offset by reserved fund balance accounts. The cost of governmental fund prepayments are recorded as expenditures when consumed rather than when purchased.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Summary of Significant Accounting Policies

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life greater than one year. Such assets are recorded at cost or estimated original cost. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs are capitalized on capital assets of business-type activities as a component of construction in progress, based on actual interest cost of the project, less interest income earned on temporary investments of project funds. No interest expense or interest income was charged to construction in progress in Fiscal Year 2025.

Property, plant, and equipment of the City, as well as its component unit, are depreciated using the straight-line method over the estimated useful life of each asset.

The estimated useful lives are as follows:

- | | |
|--|-------------|
| a. Land improvements | 5-40 years |
| b. Buildings | 5-40 years |
| c. Machinery & equipment | 5-50 years |
| d. Water & sewer service lines | 40 years |
| e. Water & wastewater treatment plants | 40-65 years |
| f. Infrastructure | 10-50 years |

Subscription assets

Subscription assets are initially recorded at the initial measurement of the subscription liability which simulates present value, plus subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Summary of Significant Accounting Policies

Deferred Charges

Bond premiums and discounts are being amortized in accordance with the bonds outstanding method.

Compensated Absences

Accumulated unpaid vacation, vested sick pay and additional compensated time are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in 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 bond using the effective interest method. Bonds payable are reported net of applicable bond premiums or discount.

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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow (revenue) until that time. The governmental funds report unavailable revenue from five sources: property taxes, grants, liquor licenses, insurance, and mowing for overgrown properties. These amounts are deferred and recognized as an inflow of resources in the period that amounts become available.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Summary of Significant Accounting Policies

Fund Equity and Net Position

The following classifications describe spending constraints placed on the purposes for which resources can be used in the fund financial statements:

Nonspendable fund balance - includes fund balance amounts that cannot be spent either because it is not in spendable form (such as inventory) or because of legal or contractual constraints.

Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; 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 - amounts a government intends to use for specific purposes; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance - amounts available for any purpose; positive amounts are reported only in the general fund.

The City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes). Assigned fund balance can also be established by the passage of a resolution, or by the city manager.

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. The City does not have a formal stabilization policy or minimum fund balance policy.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4. Summary of Significant Accounting Policies

The City reports three types of net position in its government-wide statement of net position:

Net investment in capital assets - consists of capital asset balances less accumulated depreciation and reduced by outstanding balances of debt used to acquire, construct, or improve those assets.

Restricted net position - net position is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations such as creditors, grantors, or laws or regulations of other governments.

Unrestricted net position - consists of all other net position that does not meet the definitions of the above two components and are available for the City's general use.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the general purpose financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Change in Accounting Principle

Effective for the year ending April 30, 2025, the City of Carbondale adopted Statement No. 100 of the Governmental Accounting Standards Board Accounting Changes and Error Corrections (GASB No. 100) and Statement No. 101 of the Governmental Accounting Standards Board Compensated Absences (GASB No. 101).

GASB No. 100 enhances accounting and financial reporting requirements when there is an accounting change or error correction to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The City had a change in accounting principal that is described in a detailed note disclosure as a result of implementation of GASB No. 100.

GASB No. 101 requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. It further requires that a liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GASB No. 101 further outlines what types of leave qualify for liability reporting and measurement practices regarding rate of pay and associated payroll costs and benefits. The impact of adoption is reflected as a change in accounting principal on the statement of activities.

5. Legal Compliance - Budgetary Control and Budgetary Accounting

The City adopts annual operating budgets for all funds except for the Trust Funds. The City's procedures for developing its operating budgets are as follows:

- The budgetary process begins in mid-fall with re-estimation of current fiscal year revenues and expenditures.
- In December or January, budget ceilings are calculated by computing the estimated fund balance as of the beginning of the next fiscal year for each fund and adding projected fund revenues for the next fiscal year.
- After calculating the budget ceilings, the amount of available spendable resources is calculated by subtracting debt service and capital improvement expenditures from the budget ceilings.
- Available spendable resources are allocated to departments based upon the coming year's philosophy of budgetary intent.
- Department heads prepare budgets based upon their individual department budget ceilings.
- The City Manager, the Finance Director, and the department heads meet to discuss the details of that department's proposed budget.
- After the City Manager has approved the proposed budgets, all department budgets are available for public inspection at the City Clerk's Office, the Finance Office, and the Public Library.
- In January, the City Council approves a revised five-year capital improvements project plan. The upcoming fiscal year of the plan is then incorporated with the City's annual budget.
- One week prior to the public hearing on the budget, the City Manager submits the proposed budget to the City Council for review.
- At least ten days prior to the enactment of the budget, a public hearing is conducted to obtain citizen comments on the proposed City budget.
- The ordinance enacting the budget is adopted by the City Council prior to May 1.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE A | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

5. *Legal Compliance - Budgetary Control and Budgetary Accounting*

- Department and division heads may initiate the transfer of funds between line-item accounts with approval of the City Manager. Transfer of budget funds from one department/division to another department/division requires City Council approval. Increases or decreases in overall budget revenue or expenditure requires City Council approval. The legal level of budgetary control is the department level.
- Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Capital Projects, Debt Service, Enterprise and Internal Service Funds.
- Budgets for the General, Special Revenue, Capital Projects, Debt Service and Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles.
- All appropriated budgets, including those in Capital Projects Funds, lapse at year end.

NOTE B | DEPOSITS AND INVESTMENTS

1. *Deposits*

As of April 30, 2025, a reconciliation of cash and investments (including fiduciary fund assets) as shown on the Statement of Net Position is as follows:

Cash on hand	\$ 5,892
Carrying amount of deposits	21,500,383
Carrying amount of investments	92,786,240
Total	<u>\$ 114,292,515</u>
Government-wide financial statement net position:	
Cash and cash equivalents	\$ 19,524,423
Certificates of Deposit	208,786
Total	<u>\$ 19,733,209</u>
Statement of fiduciary net position:	
Cash and cash equivalents	\$ 1,773,066
Investments in IPOPIF, IFPIF	92,786,240
Total	<u>\$ 94,559,306</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE B | DEPOSITS AND INVESTMENTS

1. Deposits

Custodial credit risk 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 policies require that deposits with financial institutions in excess of FDIC be collateralized with collateral in an amount of 104% of the fair market value of principal and accrued interest. In addition, pledged collateral will be held in safekeeping by an independent third-party depository or by the Federal Reserve Bank. At year-end the carrying amount of the City's deposits totaled \$21,500,383 and the bank balances totaled \$20,201,199. Of the bank balances, \$1,191,333 were covered by federal depository insurance, \$9,897,781 were collateralized by U.S. Government securities held by the pledging institution's trust department in the City's name, \$8,440,223 were deposited in the Illinois Funds, a state investment pool, and \$671,862 were uninsured/uncollateralized. Due to the nature of the Illinois Funds, they are included as deposit balances on the statement of net position. The Police Pension Fund and Firefighters' Pension Fund do not have a deposit policy for custodial credit risk, although their investment policies recommend that the funds be fully invested in the consolidated pension fund.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does comply with the Public Funds Investment Act, 30 ILCS 235. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investment could be sold.

2. Investments

Operating Funds

Authorized Investments: The City's investment policy allows for deposits/investments in local government investment pools or trust funds organized by either the State of Illinois or by intergovernmental legislation, the State of Illinois Public Treasurer's Investment Pool, the Illinois Municipal League Local Government Investment Trust, Illinois Metropolitan Investment Fund (IMET), funds managed, operated and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company, U.S. government obligations, U.S. government agency obligations and U.S. government instrumentality obligations which have a liquid market with a readily determinable market value, certificates of deposit and other evidences of deposit at financial institutions, bankers' acceptances and commercial paper rated in the highest tier by a nationally recognized rating agency, investment-grade obligations of state and local governments and public authorities, money market mutual funds regulated by the Securities and Exchange Commission and whose portfolio consist only of dollar-denominated securities, interest-bearing demand checking accounts, passbook savings account of banks and savings and loan associations insured by FDIC, insured demand accounts and investment instruments of credit unions whose principal office is located in Illinois.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE B | DEPOSITS AND INVESTMENTS

2. *Investments*

Operating Funds

Interest Rate Risk: In accordance with its investment policy, the City limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market funds or similar investment pools. Due to the City’s type of investments at April 30, 2025, U.S. Treasuries, interest rate risk is not significant.

As of April 30, 2025, the City and its component unit had the following investments and maturities:

	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Certificates of Deposit	\$ 208,786	208,786	\$ -	\$ -	\$ -
Total	\$ 208,786	\$ 208,786	\$ -	\$ -	\$ -

Credit Risk: Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity.

The City’s investment policy limits its exposure to credit risk primarily by limiting investments to the safest type of securities and pre-qualify the financial institutions, brokers/dealers, intermediaries, and advisors with which the City does business. In order to reduce the risk of default, the City’s investment policy states the portfolio of the City shall not exceed the following diversification limits:

- No more than thirty percent of the City’s investment portfolio will be invested in a single security type or with a single financial institution.
- Monies deposited at a financial institution shall not exceed sixty-five percent of the capital stock and surplus of the institution.
- Brokered certificates of deposit shall not exceed fifteen percent of the City’s investment portfolio.
- Exceptions to the diversification limits include U.S. Treasury securities and authorized insured investment pools.

Concentration of Credit Risk: To limit the exposure to concentration of credit risk, the City’s investment policy diversifies their investment portfolio so that potential losses on individual securities will be minimized.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE B | DEPOSITS AND INVESTMENTS

2. *Investments*

Operating Funds

Custodial Credit Risk: The City limits its exposure to custodial credit risk by utilizing a third-party custodian for all investments. For an investment, custodial risk 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 possession of an outside party.

Police Pension Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police officer pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police officer pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report as of June 30, 2024. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

IPOPIF is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in the Illinois Police Officers' Pension Investment Fund are valued at Illinois Fund's share price, the price for which the investments could be sold. IPOPIF acts as the investment custodian under the Treasury and Security Division.

The Illinois Police Officers' Pension Fund's investment policy, in accordance with Illinois Statutes, establishes a target allocation across asset classes. The target allocation table is available at www.ipopif.org.

Investment Policy: IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021, revised March 14, 2025. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE B | DEPOSITS AND INVESTMENTS

2. *Investments*

Police Pension Fund

Investments: At year end, the Fund's allocated value of investments with the Illinois Police Officers' Pension Investment Fund were \$61,267,666 measured at the Net Asset Value (NAV) per share as determined by the pool. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org.

Firefighters' Pension Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual report as of June 30, 2024. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

IFPIF is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in the Illinois Firefighters' Pension Investment Fund are valued at Illinois Fund's share price, the price for which the investments could be sold. IFPIF acts as the investment custodian under the Treasury and Security Division.

The Illinois Firefighters' Pension Fund's investment policy, in accordance with Illinois Statutes, establishes a target allocation across asset classes. The target allocation table is available at www.ifpif.org.

Investment Policy: IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Investments: At year end, the Fund's allocated value of investments with the Illinois Firefighters' Pension Investment Fund were \$31,518,574 measured at the Net Asset Value (NAV) per share as determined by the pool. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE C | FAIR VALUE MEASUREMENT

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There are three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities

- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

- Level 3 Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying financial statements, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy.

Certificates of Deposit: Certificates of deposit with local financial institutions are recorded at cost plus earnings which approximates fair value and are considered Level 2 valuations.

A summary of the City and its component unit’s assets at April 30, 2025 measured at estimated fair value on a recurring basis were as follows:

	Fair Value			
	Measurements at April 30, 2025	Level 1	Level 2	Level 3
Certificates of Deposit	\$ 208,786	\$ -	\$ 208,786	\$ -
Total Assets	\$ 208,786	\$ -	\$ 208,786	\$ -

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE D | PROPERTY TAXES

The City's property tax is levied as of January 1 each year on the assessed value listed as of the prior January 1 for all real property in the City. The County Clerk's Office determines necessary tax rates and extends the taxes based upon the equalized assessed values. Assessed values are established by the County Assessment Board at 33 1/3% of assumed market value.

Property taxes are due in two installments, the first installment is normally due in August and the second installment is due in October. Interest, at a maximum of 1 1/2% per month attaches to delinquent taxes. There is not a specific lien date, however, any property with taxes still delinquent are subject to the property tax sale which is normally held on November 30.

Property taxes are recognized as revenue when they become available to finance expenditures. This occurs when the taxes have been collected. Accordingly, assessed but uncollected taxes are reported in the City's financial statements as receivables fully offset by deferred revenue accounts.

The 2023 assessed valuation for property taxes collected in Fiscal Year 2025 in the City of Carbondale was \$313,578,619 and in the Tax Increment Funds were \$24,498,170. The tax levy for 2023 which represents the property taxes collected in Fiscal Year 2025 was 0.7130 per \$100 assessed valuation. The general-purpose corporate tax levy for the City was 0.33016 and 0.38284 represented the Public Library.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2025 was as follows:

Primary Government

	Balance April 30, 2024	Additions	Deductions and Transfers	Balance April 30, 2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,279,468	\$ 137,576	\$ -	\$ 7,417,044
Construction in progress	15,659,810	13,577,594	(2,270,896)	26,966,508
Total capital assets, not being depreciated	22,939,278	13,715,170	(2,270,896)	34,383,552
Capital assets, being depreciated:				
Buildings	23,652,336	12,896	-	23,665,232
Improvements other than buildings	4,814,908	1,285,000	-	6,099,908
Infrastructure	70,668,570	-	1,849,749	72,518,319
Equipment	12,932,738	1,382,761	267,426	14,582,925
	112,068,552	2,680,657	2,117,175	116,866,384
Less accumulated depreciation for:				
Buildings	(12,326,915)	(699,308)	-	(13,026,223)
Improvements other than buildings	(2,670,466)	(170,799)	-	(2,841,265)
Infrastructure	(39,739,571)	(1,367,578)	-	(41,107,149)
Equipment	(9,688,613)	(702,288)	153,721	(10,237,180)
Total accumulated depreciation	(64,425,565)	(2,939,973)	153,721	(67,211,817)
Total capital assets, being depreciated, net	47,642,987	(259,316)	2,270,896	49,654,567
Governmental activities capital assets, net	\$ 70,582,265	\$ 13,455,854	\$ -	\$ 84,038,119

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

Business-Type Activities

	Balance April 30, <u>2024</u>	<u>Additions</u>	Deductions and <u>Transfers</u>	Balance April 30, <u>2025</u>
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 5,880,981	\$ -	\$ -	\$ 5,880,981
Construction in progress	1,022,080	2,262,421	(2,113,410)	1,171,091
	<hr/>			
Total capital assets, not being depreciated	6,903,061	2,262,421	(2,113,410)	7,052,072
	<hr/>			
Capital assets, being depreciated:				
Buildings	42,201,382	-	-	42,201,382
Improvements other than buildings	17,365,837	-	2,591	17,368,428
Vehicles and equipment	12,215,401	896,426	(22,550)	13,089,277
Service Lines	55,869,369	-	2,107,071	57,976,440
	<hr/>			
Total capital assets being depreciated	127,651,989	896,426	2,087,112	130,635,527
	<hr/>			
Less accumulated depreciation for:				
Buildings	(26,435,876)	(950,629)	-	(27,386,505)
Improvements other than buildings	(9,176,455)	(425,000)	-	(9,601,455)
Vehicles and equipment	(8,336,802)	(621,702)	26,298	(8,932,206)
Service Lines	(31,006,730)	(1,031,673)	-	(32,038,403)
	<hr/>			
Total accumulated depreciation	(74,955,863)	(3,029,004)	26,298	(77,958,569)
	<hr/>			
Total capital assets, being depreciated, net	52,696,126	(2,132,578)	2,113,410	52,676,958
	<hr/>			
Business-Type Activities: capital assets, net	\$ 59,599,187	\$ 129,843	\$ -	\$ 59,729,030
	<hr/>			

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

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

Governmental activities	
General government	\$ 2,074,849
Public safety	505,138
Development services	76,037
Public works	<u>283,949</u>
Total depreciation expense - governmental activities	<u>\$ 2,939,973</u>
Business-type activities:	
Waterworks and Sewerage	\$ 2,823,990
Parking	60,056
Solid Waste	105,306
Rental Properties	<u>39,652</u>
Total depreciation expense - business-type activities	<u>\$ 3,029,004</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

Construction in progress of the governmental activities capital assets consists of amounts expended for the following major projects at April 30, 2025:

<u>Project</u>	<u>CIP Balance</u>	<u>Estimated Cost to Complete</u>	<u>Funding Source</u>
Multimodal Transportation Center	\$ 20,347,945	\$ 4,410,338	Federal/Local funding
Drainways/Greenways Path Safety Improvements	\$ 221,923	\$ 2,010,598	Local Funding
West Side Rt13 Bike/Pedestrian Trail (New Era to Wood Road)	\$ 432,208	\$ 1,028,254	Local Funding
Permanent Stage for Washington Street Area	\$ 1,979,090	\$ 177,791	State/Local Funding
Cemetary maintenance and Office Building Replacement	\$ 10,693	\$ 286,277	Local Funding
Consession/Bathroom Pavillion ADA improvements Superblock	\$ 260,617	\$ 839,383	Local Funding
Cherry Street/Elm Street Storm Sewer Interceptor Replacement	\$ 79,405	\$ 678,917	Local Funding
City Wide Drainage Study	\$ 1,629	\$ 484,573	Local Funding
Stormwater Utility Feasability Study	\$ 88,881	\$ 11,978	Local Funding
Replace Corrugated Metal Pipes in SW Quadrant	\$ 104,636	\$ 1,033,448	Local Funding
Town Square/Downtown area brick and pavement repair	\$ 380	\$ 85,768	Local Funding
Lewis Lane & Grand Avenue Roundabout	\$ 65,714	\$ 454,286	Local Funding
Chautauqua Bridge Replacement (Little Crab Creek)	\$ 20,059	\$ 1,472,336	Local Funding

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

<u>Project</u>	<u>CIP Balance</u>	<u>Estimated Cost to Complete</u>	<u>Funding Source</u>
Pleasant Hill Rd, McLafferty to Union Hill Reconstruction	\$ 88,715	\$ 1,366,285	Local Funding
West Mill Street Resurfacing (University to Oakland)	\$ 35,268	\$ 1,119,499	Local Funding
Street Condition Survey	\$ 187,859	\$ 119,310	Local Funding
Pavement Management Program Street Improvements	\$ 118,088	\$ 3,140,290	Local Funding
Wall Street Walnut to Park HSIP	\$ 143,117	\$ 2,453,989	Local Funding
Cherry Street Rehab (Illinois to Oakland)	\$ 42,363	\$ 290,137	Local Funding
College Street Rehab (Illinois to Forest)	\$ 35,027	\$ 322,973	Local Funding
N Marion and Old West Main Rehab	\$ 53,200	\$ 465,000	Local Funding
Poplar Street Rehab	\$ 57,809	\$ 525,291	Local Funding
Grand Ave HSIP	\$ 65,272	\$ 209,728	Local Funding
Superblock area Sidewalk Improvements	\$ 39,491	\$ 180,509	Local Funding

In addition to these projects, there are several projects in construction in progress at fiscal year end that have no additional costs and are anticipated to be placed into service in fiscal year 2026. The total amount of those projects in construction in progress is approximately \$2,428,000.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

Construction in progress of the business-type activities consists of amounts expended for the following major projects at April 30, 2025:

<u>Project</u>	<u>CIP Balance</u>	<u>Estimated Cost to Complete</u>	<u>Funding Source</u>
Poplar Camp Beach Restroom & Concession Stand Replacement	\$ 31,898	\$ 240,723	Local funding
East/West Sanitary Sewer between Schwartz Street & College Street	\$ 3,157	\$ 134,203	Local funding
SEWWTP Inceptor Sewer Extension	\$ 18,823	\$ 308,000	Local funding
Heritage Hills Sanitary Sewer Study	\$ 974	\$ 8,146	Local funding
Sanitary Sewer Lining (CCIP) Program	\$ 378,326	\$ 2,188,019	Local funding
Feeder Water Main Replacement (Chautauqua-Oakland to Tower)	\$ 19,425	\$ 479,467	Local funding
Feeder Water Main Replacement (Oakland-Main to Sycamore)	\$ 24,406	\$ 919,822	Local funding
Dogwood Road Water Main Ext.	\$ 4,089	\$ 8,711	Local funding
Grand Ave, Lewis Lane, & Giant City Rd Replace of Old 18 Feeder	\$ 246,205	\$ 296,155	Local funding
E Walnut St. Watermain Replacement Giant City to Kelly Rae	\$ 23,333	\$ 589,667	Local funding
18" Feeder Watermain Repl. (Lewis to Giant City Rd)	\$ 5,120	\$ 663,960	Local funding
WTP On-Site Chlorine	\$ 28,313	\$ 1,961,688	Local funding
Bicentennial Industrial Park Redundant Booster Pump	\$ 2,800	\$ 367,200	Local funding
SeWWTP Mechanical Bar Screen	\$ 109	\$ 690,000	Local funding

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

<u>Project</u>	<u>CIP Balance</u>	<u>Estimated Cost to Complete</u>	<u>Funding Source</u>
Kent Drive Lift Station & Forcemain Mods	\$ 740	\$ 409,260	Local funding
Murdale Lift Station Pump Addition	\$ 9,456	\$ 234,024	Local funding
Wastewater Treatment Plants Optimization Study	\$ 184,768	\$ 215,232	Local funding

In addition to these projects, there are several projects in construction in progress at fiscal year-end that have no additional costs and are anticipated to be placed into service in fiscal year 2026. The total amount of those projects in construction in progress is approximately \$112,000.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE E | CAPITAL ASSETS

Capital asset activity of the component unit for the year ended April 30, 2025 was as follows:

	Balance April 30, 2024	Additions	Deductions and Transfers	Balance April 30, 2025
Capital assets, not being depreciated:				
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	150,000	-	-	150,000
Capital assets, being depreciated:				
Buildings	2,287,019	-	-	2,287,019
Improvements other than buildings	13,809	-	-	13,809
Books and materials	294,832	-	-	294,832
Total capital assets being depreciated	2,595,660	-	-	2,595,660
Less accumulated depreciation for:				
Buildings	(2,166,121)	(8,636)	-	(2,174,757)
Improvements and other buildings	(13,809)	-	-	(13,809)
Books and materials	(271,355)	(5,869)	-	(277,224)
Total accumulated depreciation	(2,451,285)	(14,505)	-	(2,465,790)
Total capital assets, being depreciated, net	144,375	(14,505)	-	129,870
Governmental activities capital assets, net	\$ 294,375	\$ (14,505)	\$ -	\$ 279,870

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE F | LONG-TERM DEBT

General Obligation Bonds

Proceeds from general obligation bonds have been used for both governmental and business-type activities. Bonds expected to be paid from business-type revenues are reported as business-type activities.

General obligation bonds payable at April 30, 2025 are comprised of the following:

Governmental Activities:

\$6,260,000 general obligation bonds dated September 3, 2020 due semi-annually from December 1, 2022 through December 1, 2029 in installments ranging from \$405,000 to \$560,000. Interest is payable each June 1 and December 1 beginning December 1, 2022. The bonds bear an interest rate of 3% per annum. 2,480,000

\$40,585,000 general obligation bonds dated March 1, 2022 due annually from December 1, 2022 through December 1, 2039 in installments ranging from \$1,415,000 to \$3,085,000. Interest is payable each June 1 and December 1, beginning December 1, 2022. The bonds bear an interest rate of 1.81% to 4.09% per annum. 35,990,000

Total Governmental Activities bonds payable \$ 38,470,000

Business-Type Activities:

\$1,100,000 general obligation bonds dated February 22, 2011 due annually from August 15, 2011 through February 15, 2026 in installments of \$73,333 with an initial interest rate of 3.9% per annum to be adjusted every 3 years. 73,334

Total Business-type Activities bonds payable \$ 73,334

Total bonds payable, all activities \$ 38,543,334

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE F | LONG-TERM DEBT

\$1,100,000 in general obligation bonds issued on February 22, 2011 were used for improvements to the North West Waste Water Treatment Plant.

\$6,260,000 in general obligation bonds issued September 3, 2020 were used to refinance bonds issued July 13, 2020.

\$40,585,000 in general obligation bonds issued March 1, 2022 were used to fund the Police and Firefighter’s pension funds.

The City of Carbondale is a "Home Rule" unit as established by the 1970 Illinois Constitution. As a Home Rule Community, no statutory debt limit exists.

The annual requirements to amortize all bonds outstanding as of April 30, 2025 are as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>
2026	2,238,334	1,356,781
2027	2,330,000	1,295,870
2028	2,495,000	1,230,965
2029	2,600,000	1,157,515
2030	2,680,000	1,077,926
2031-2035	11,900,000	4,170,944
2036-2040	14,300,000	1,771,772
	<u>\$ 38,543,334</u>	<u>\$ 12,061,773</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE F | LONG-TERM DEBT

Governmental Activity Long-Term Debt Notes Payable

The City has financed certain capital expenditures through bank borrowings and other loan agreements at April 30, 2025 as follows:

Various term bank loans, due in monthly and semiannual installments;
 terms of the loans varies through June 2030;
 interest rates range from 2.25% to 4.23% \$ 430,013

All governmental activity notes payable were used in the acquisition and construction of capital assets.

The annual requirements to amortize all governmental activity long-term debt notes payable as of April 30, 2025 are as follows:

Year Ending <u>April 30,</u>	<u>Principle</u>	<u>Interest</u>
2026	155,460	14,511
2027	160,362	9,744
2028	65,576	4,805
2029	48,615	791
	<u>\$ 430,013</u>	<u>\$ 29,851</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE F | LONG-TERM DEBT

Business-Type Activity Note Payable

The business-type activity notes payable at April 30, 2025, are described as follows:

Term bank loans, various amounts due annually, payable in monthly installments; term of the loans varies through April 2029; interest rates range from 2.57% to 4.40%.	\$	383,189
Southern Illinois University, repayment for billing errors, credit to account each year of \$211,513 beginning in 2020 through 2029. Total amount of \$2,115,133 over ten years.		846,053
State of Illinois Environmental Protection Agency, for the construction of a water storage facility on Park Street (CIP WS 0202) due in semi-annual installments of \$172,926 beginning in February 2015 through August 2034 including interest at 2.2950%.		<u>1,468,523</u>
	<u>\$</u>	<u>2,697,765</u>

All the Business-Type notes payable were used in the acquisition and construction of capital assets, with the exception of the credit to Southern Illinois University.

The annual requirements to amortize all business-type activity notes payable at April 30, 2025, are as follows:

Year Ending <u>April 30,</u>	<u>Principle</u>	<u>Interest</u>
2026	453,147	44,472
2027	459,812	37,819
2028	462,477	30,964
2029	427,155	24,463
2030	159,836	19,521
2031-2036	<u>735,338</u>	<u>42,832</u>
	<u>\$ 2,697,765</u>	<u>\$ 200,071</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE F | LONG-TERM DEBT

Long-term liability activity for the year ended April 30, 2025, was as follows:

<u>Governmental activities:</u>	Balance April 30,			Balance	Due
	2024	Additions	Reductions	April 30, 2025	Within One Year
General obligation bonds	\$ 41,095,000	\$ -	\$ (2,625,000)	\$ 38,470,000	\$ 2,165,000
Notes payable	579,982	-	(149,969)	430,013	155,460
Compensated absences	2,675,869	-	(282,008)	2,393,861	481,680
OPEB obligation	12,610,027	-	(3,578,913)	9,031,114	-
Pension liability	18,032,773	1,182,883	-	19,215,656	-
 Long-term liabilities	 \$ 74,993,651	 \$ 1,182,883	 \$ (6,635,890)	 \$ 69,540,644	 \$ 2,802,140

Compensated absences, the pension liability and the OPEB obligation for governmental activities are liquidated by the general fund.

<u>Business-type activities:</u>	Balance April 30,			Balance	Due
	2024	Additions	Reductions	April 30, 2025	Within One Year
General obligation bonds	\$ 831,666	\$ -	\$ (758,332)	\$ 73,334	\$ 73,334
Bond premium	10,535	-	(10,535)	-	-
Notes payable	3,143,015	-	(445,250)	2,697,765	453,147
Compensated absences	349,147	-	(33,381)	315,766	68,833
Pension liability	794,144	-	(31,753)	762,391	-
 Long-term liabilities	 \$ 5,128,507	 \$ -	 \$ (1,279,251)	 \$ 3,849,256	 \$ 595,314

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

The employees of the City of Carbondale are covered by one of the following defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), the Illinois Police Officers' Pension Investment Fund, or the Illinois Firefighters' Pension Investment Fund. The Illinois Municipal Retirement Fund is a multiple-employer agent PERS (Public Employee Retirement System) plan and the Police and Firefighters' Pension Investment Funds are single-employer defined benefit cost sharing plans. The Police Officers' and Firefighters' plans are accounted for as pension trust funds in the City's financial statements. The Illinois Municipal Retirement Fund is not included in the balances shown in the financial statements, except for the contributions made during the year and charged to operating expenditures or expenses. City contributions to these pension plans are funded with property taxes, replacement taxes and general operating revenues.

Illinois Municipal Retirement Fund

IMRF Plan Description

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

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). 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).

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

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Regular Personnel (Non-SLEP)

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	258
Inactive Plan Members entitles to but not yet receiving benefits	111
Active Plan Members	<u>188</u>
Total	557

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. The City’s annual contribution rate for calendar year 2024 was 6.53%. For the fiscal year ended April 30, 2025, the City contributed \$656,517 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

Net Pension Liability

The City's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.25%
- **Salary Increases** were expected to be 2.85% to 13.75%, including inflation.
- The **Investment Rate of Return** was 7.25%
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experiences study from years 2020 to 2022.
- **Mortality**
 - For **Non-Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021.
 - For **Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
 - For **Active Members**, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Actuarial Assumptions

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	33.5%	4.35%
International Equities	18%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternative Investments	12.5%	4.85-6.25%
Cash Equivalents	<u>1%</u>	3.60%
Total	100%	

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)	Primary Government	Component Unit
Balances at December 31, 2023	\$ 75,343,811	\$ 72,402,535	\$ 2,941,276	\$ 2,764,799	\$ 176,477
Changes for the year:					
Service Cost	883,962	-	883,962	830,924	53,038
Interest on the Total Pension Liability	5,308,333	-	5,308,333	4,989,833	318,500
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	707,126	-	707,126	664,698	42,428
Changes of Assumptions	-	-	-	-	-
Contributions - Employer	-	682,921	(682,921)	(641,945)	(40,976)
Contributions - Employees	-	485,605	(485,605)	(456,469)	(29,136)
Net Investment Income	-	7,379,247	(7,379,247)	(6,936,492)	(442,755)
Benefit Payments, including Refunds of Employee Contributions	(5,134,803)	(5,134,803)	-	-	-
Other (Net Transfer)	-	(1,530,749)	1,530,749	1,438,904	91,845
Net Changes	1,764,618	1,882,221	(117,603)	(110,547)	(7,056)
Balances at December 31, 2024	\$ 77,108,429	\$ 74,284,756	\$ 2,823,673	\$ 2,654,253	\$ 169,420
Primary government		\$ 2,654,253			
Component unit		169,420			
Net Pension Liability		\$ 2,823,673			
Plan fiduciary net position as a percentage of the total pension liability		96.34%			
Covered Valuation payroll		\$ 10,458,204			
Net pension liability as a percentage of covered valuation payroll		27.00%			

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

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

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

	Current Single Discount		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 85,111,977	\$ 77,108,429	\$ 70,574,986
Plan Fiduciary Net Position	74,284,756	74,284,756	74,284,756
Net Pension Liability (Asset)	<u>\$ 10,827,221</u>	<u>\$ 2,823,673</u>	<u>\$ (3,709,770)</u>
Net Pension Liability (Asset) - Primary Government	\$ 10,177,588	\$ 2,654,253	\$ (3,487,184)
Net Pension Liability (Asset) - Component Unit	649,633	169,420	(222,586)
Net Pension Liability (Asset)	<u>\$ 10,827,221</u>	<u>\$ 2,823,673</u>	<u>\$ (3,709,770)</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

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

For the year ended April 30, 2025, the City recognized pension expense of \$2,593,341. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources			Deferred Inflows of Resources		
	Primary Government	Component Unit	Total	Primary Government	Component Unit	Total
Deferred Amounts to be Recognized in Pension Expense in Future Periods						
Differences between expected and actual experience	\$ 654,643	\$ 41,786	\$ 696,429	\$ -	\$ -	\$ -
Changes of assumptions	-	-	-	(31,264)	(1,996)	(33,260)
Net difference between projected and actual earning on pension plan investments	1,623,626	103,636	1,727,262	-	-	-
Total Deferred Amounts to be recognized in pension expense in future periods	2,278,270	145,421	2,423,691	(31,264)	(1,996)	(33,260)
Pension Contributions made subsequent to the Measurement Date	207,737	14,170	221,907	-	-	-
Total Deferred Amounts Related to Pensions	\$ 2,486,007	\$ 159,591	\$ 2,645,598	\$ (31,264)	\$ (1,996)	\$ (33,260)

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Regular Personnel (Non-SLEP)

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

Other 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:

Year Ending December 31,	Net Deferred Outflows of Resources		
	Primary Government	Component Unit	Total
2025	\$ 1,188,499	\$ 75,862	\$ 1,264,361
2026	2,468,008	157,532	2,625,540
2027	(971,588)	(62,016)	(1,033,604)
2028	(437,914)	(27,952)	(465,866)
2029	-	-	-
Thereafter	-	-	-
Total	\$ 2,247,005	\$ 143,426	\$ 2,390,431

Sheriff's Law Enforcement (SLEP)

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	1
Inactive Plan Members entitles to but not yet receiving benefits	0
Active Plan Members	<u>0</u>
Total	1

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

Contributions

As set by statute, the City's SLEP Plan Members are required to contribute 7.5% 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. The City's annual contribution rate for calendar year 2024 was 12.48%. For the fiscal year ended April 30, 2025, the City contributed \$38,902 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.25%
- **Salary Increases** were expected to be 2.85% to 13.75%, including inflation.
- The **Investment Rate of Return** was 7.25%
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study from years 2020 to 2022.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

Actuarial Assumptions

- **Mortality**
 - For **Non-Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021.
 - For **Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
 - For **Active Members**, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	33.5%	4.35%
International Equities	18%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternative Investments	12.5%	4.85-6.25%
Cash Equivalents	<u>1%</u>	3.60%
 Total	 100%	

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with long-term expected rate of return are not met).

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

Single Discount Rate

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 1,356,587	\$ 838,554	\$ 518,033
Changes for the year:			
Service Cost	-	-	-
Interest on the Total Pension Liability	94,509	-	94,509
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	11,298	-	11,298
Changes of Assumptions	-	-	-
Contributions - Employer	-	-	-
Contributions - Employees	-	-	-
Net Investment Income	-	89,263	(89,263)
Benefit Payments, including Refunds of Employee Contributions	(106,021)	(106,021)	-
Other (Net Transfer)	-	(6,561)	6,561
Net Changes	(214)	(23,319)	23,105
Balances at December 31, 2024	<u>\$ 1,356,373</u>	<u>\$ 815,235</u>	<u>\$ 541,138</u>

Plan fiduciary net position as a percentage of the total pension liability	60.10%
Covered Valuation payroll	\$ -
Net pension liability as a percentage of covered valuation payroll	0.00%

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

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

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

	Current Single Discount		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 1,488,308	\$ 1,356,373	\$ 1,243,252
Plan Fiduciary Net Position	815,235	815,235	815,235
Net Pension Liability	<u>\$ 673,073</u>	<u>\$ 541,138</u>	<u>\$ 428,017</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

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

For the year ended April 30, 2025, the City recognized pension expense of \$52,175. At April 30, 2025, 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
Deferred Amounts Related to Pensions		
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earning on pension plan investments	21,305	-
Total Deferred Amounts to be recognized in pension expense in future periods	21,305	-
Pension Contributions made subsequent to the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	\$ 21,305	\$ -

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Sheriff's Law Enforcement (SLEP)

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:

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2025	10,622
2026	31,395
2027	(14,203)
2028	(6,509)
2029	-
Thereafter	-
Total	<u>\$ 21,305</u>

Firefighters' Pension Fund

Plan Description

The Plan is a single-employer pension plan that covers all sworn firefighters. The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The defined benefits and the employee and employer contribution levels are governed by Illinois State Statutes, Chapter 40 5/4, Article 4, and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. A separate audit report is issued for the Firefighters' Pension fund and may be obtained directly from the City of Carbondale, Illinois.

Membership of the plan consisted of the following at April 30, 2025 the date of the latest actuarial valuation:

Active members	30
Retirees and beneficiaries	38
Inactive, non-retiring members	<u>5</u>
Total	<u>73</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the State legislature. Plan members are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee terminates covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. The current rate is 29.20% of current payroll. Administrative costs of the plan are financed through investment earnings.

Benefit Provisions

Tier I - Membership started prior to January 1, 2011

A firefighter age 50 or more with 20 years or more of creditable service who is no longer in service as a firefighter, shall receive 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service. The annual pension shall be increased by 2½% of such annual salary for each additional year of service from 20 years of service to 30 years of service, up to a maximum of 25%.

A firefighter who is separated from service having between 10 and 20 years of creditable service, who is not entitled to receive a disability pension, and who did not apply for a refund of contributions at separation of service, shall receive an annual pension upon attainment of age 60 based on the monthly salary attached to rank in the fire services on the date of retirement or separation of service according to the following years of service: for 10 years, 15%; for 11 years, 17.6%; for 12 years, 20.4%, for 13 years, 23.4%; for 14 years, 26.6%; for 15 years, 30%; for 16 years, 33.6%; for 17 years, 37.4%; for 18 years, 41.4%; for 19 years, 45.6% of salary.

The annual pension of a firefighter retired from service with 20 or more years of creditable service shall increase annually, 3% of the original pension amount after the attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the amount of pension payable at the time of increase on each January 1 thereafter.

Tier II - Membership started after December 31, 2010

A firefighter age 55 or more with 10 years of creditable service who is no longer in service as a firefighter, shall receive 2½% of the final average salary for each year of service. The final average salary is defined as the average salary based on the highest consecutive 48 months of the final 60 months of service.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

Benefit Provisions

A firefighter who is separated from service having between 10 and 20 years of creditable service, who is not entitled to receive a disability pension, and who did not apply for a refund of contributions at separation of service, shall receive an annual pension upon attainment of age 60 based on the monthly salary attached to rank in the fire services on the date of retirement or separation of service according to the following years of service: for 10 years, 15%; for 11 years, 17.6%; for 12 years, 20.4%, for 13 years, 23.4%; for 14 years, 26.6%; for 15 years, 30%; for 16 years, 33.6%; for 17 years, 37.4%; for 18 years, 41.4%; for 19 years, 45.6% of salary.

Early retirement is offered for firefighters at age 50 or greater with 10 or more creditable years of service, but with a penalty of ½% for each month prior to age 55.

The annual pension of a firefighter retired from service with 20 or more years of creditable service shall increase annually by the lessor of ½ of the Consumer Price Index - all urban consumers (CPI-U) or 3% increase of the original pension amount after attainment of age 60, followed by an additional increase of the lessor of ½ of the CPI-U or 3% of the original pension amount on each January 1 thereafter.

The Plan also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Members that terminate their participation may withdraw their contributions and forfeit future benefits.

Net Pension Liability

The City's net pension liability was measured as of April 30, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at April 30, 2025:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was 5 year smoothed market, no corridor for contribution determination.
- The **Inflation Rate** was assumed to be 2.5%
- **Salary Increases** were graded by years of service
- The **Investment Rate of Return** was 6.75%
- **Mortality:** PubS-2010 base rates projected generationally with Scale MP2021. Rates (probability of death at each age) have been adjusted by a factor of 1.081 for healthy male retirees, 1.178 for disabled male retirees, and 1.098 for female surviving spouses.

A detailed description of the actuarial assumptions and methods can be found in the May 1, 2024 actuarial valuation report.

Single Discount Rate

A single Discount Rate of 6.75% was used to measure the total pension liability. Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects:

1. A long-term expected rate of return on pension plan investments (to the extent that the plan's net fiduciary position is projected to be sufficient to pay benefits) and
2. A tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary position is insufficient to pay benefits).

For the purposes of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 5.24% and the resulting single discount rate is 6.75%.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

Single Discount Rate

Expected contributions are developed based on the following:

- Employee contributions for current participants
- Normal cost contributions for current participants
- Unfunded Accrued Liability (UAL) contributions for current and future participants

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2024	\$ 37,237,186	\$ 30,779,680	\$ 6,457,506
Changes for the year:			
Service Cost	599,958	-	599,958
Interest on the Total Pension Liability	2,431,690	-	2,431,690
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	968,971	-	968,971
Changes of Assumptions	-	-	-
Contributions - Employer	-	663,293	(663,293)
Contributions - Employees	-	217,836	(217,836)
Net Investment Income	-	3,132,715	(3,132,715)
Benefit Payments, including Refunds of Employee Contributions	(2,237,811)	(2,237,811)	-
Other (Net Transfer)	(39,449)	(39,449)	-
Net Changes	1,723,359	1,736,584	(13,225)
Balances at April 30, 2025	\$ 38,960,545	\$ 32,516,264	\$ 6,444,281

Plan fiduciary net position as a percentage of the total pension liability of the total pension liability 83.46%

Covered Valuation payroll \$ 2,271,586

Net pension liability as a percentage of covered valuation payroll 283.69%

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.75%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Net Pension Liability	\$ 11,373,826	\$ 6,444,281	\$ 2,375,022

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

For the year ended April 30, 2025, the City recognized pension expense of \$2,138,368. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Aggregate Deferred Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Differences between expected and actual experience	\$ 963,280	\$ (482,655)	\$ 480,625
Changes of assumptions	1,077,721	-	1,077,721
Net difference between projected and actual earning on pension plan investments	-	(62,545)	(62,545)
Total Deferred Amounts to be recognized in pension expense in future periods	\$ 2,041,001	\$ (545,200)	\$ 1,495,801

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Firefighters' Pension Fund

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

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:

<u>Year Ending April 30,</u>	<u>Pension Expense/ (Income) Amount</u>
2026	\$ 1,212,275
2027	424,268
2028	(132,757)
2029	(138,471)
20230	130,486
Thereafter	-
Total	<u>\$ 1,495,801</u>

Police Pension Fund

Plan Description

The Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The defined benefits and the employee and employer contribution levels are governed by Illinois State Statutes, Chapter 40 5/4, Article 3, and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. A separate audit report is issued for the Police Pension fund and may be obtained directly from the City of Carbondale, Illinois.

Membership of the plan consisted of the following at April 30, 2025, the date of the latest actuarial valuation:

Active members	60
Retirees and beneficiaries	69
Inactive, non-retired members	<u>25</u>
Total	<u>154</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

Funding Policy

The contribution requirements of plan members and the City are established and may be amended by the State legislature. Plan members are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee terminates covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. The current rate is 22.72% of current payroll. Administrative costs of the plan are financed through investment earnings.

Benefit Provisions

Tier I - Membership started prior to January 1, 2011

A police officer age 50 or more with 20 years or more of creditable service who is no longer in service as a police officer, shall receive 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service. The annual pension shall be increased by 2½% of such annual salary for each additional year of service from 20 years of service to 30 years of service, up to a maximum of 25%.

A police officer who is separated from service having between 8 and 20 years of creditable service, who is not entitled to receive a disability pension, and who did not apply for a refund of contributions at separation of service, shall receive an annual pension upon attainment of age 60 in the amount of 2½% of the annual salary held in the year preceding termination times the number of years of creditable service or 2½% of the annual salary held on the last day of service times the number of years of creditable service, whichever is greater.

The annual pension of a police officer retired from service with 20 or more years of creditable service shall increase annually, 3% of the original pension amount after the attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the amount of pension payable at the time of increase on each January 1 thereafter.

Tier II - Membership started after December 31, 2010

A police officer age 55 or more with 10 years of creditable service who is no longer in service as a police officer, shall receive 2½% of the final average salary for each year of service. The final average salary is defined as the average salary based on the highest consecutive 96 months of the final 120 months of service.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

Benefit Provisions

A police officer who is separated from service having between 8 and 20 years of creditable service, who is not entitled to receive a disability pension, and who did not apply for a refund of contributions at separation of service, shall receive an annual pension upon attainment of age 60 in the amount of 2½% of the annual salary held in the year preceding termination times the number of years of creditable service or 2½% of the annual salary held on the last day of service times the number of years of creditable service, whichever is greater.

Early retirement is offered for police officers at age 50 or greater with 10 or more creditable years of service, but with a penalty of ½% for each month prior to age 55.

The annual pension of a police officer retired from service with 20 or more years of creditable service shall increase annually by the lessor of ½ of the Consumer Price Index - all urban consumers (CPI-U) or 3% increase of the original pension amount after attainment of age 60, followed by an additional increase of the lessor of ½ of the CPI-U or 3% of the original pension amount on each January 1 thereafter.

The Plan also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Members that terminate their participation may withdraw their contributions and forfeit future benefits.

Net Pension Liability

The City's net pension liability was measured as of April 30, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at April 30, 2025:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was 5-year smoothed market, no corridor.
- The **Inflation Rate** was assumed to be 2.50%.
- **Salary Increases** were graded by service
- The **Investment Rate of Return** was 6.75%.
- **Mortality:** PubS-2010 base rates projected generationally with Scale MP2021. Rates (probability of death at each age) have been adjusted by a factor of 1.15 for healthy male retirees and female surviving spouses. Rates have been adjusted by a factor of 1.08 for disabled male retirees.

A detailed description of the actuarial assumptions and methods can be found in the May 1, 2024 actuarial valuation report.

Single Discount Rate

A single Discount Rate of 6.75% was used to measure the total pension liability. Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects:

1. A long-term expected rate of return on pension plan investments (to the extent that the plan's net fiduciary position is projected to be sufficient to pay benefits) and
2. A tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary position is insufficient to pay benefits).

For the purposes of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 5.24% and the resulting single discount rate is 6.75%.

Expected contributions are developed based on the following:

- Employee contributions for current participants
- Normal cost contributions for current participants
- Unfunded Accrued Liability (UAL) contributions for current and future participants

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2024	\$ 67,531,604	\$ 58,445,025	\$ 9,086,579
Changes for the year:			
Service Cost	1,065,823	-	1,065,823
Interest on the Total Pension Liability	4,430,470	-	4,430,470
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	2,928,277	-	2,928,277
Changes of Assumptions	-	-	-
Contributions - Employer	-	1,076,879	(1,076,879)
Contributions - Employees	-	528,362	(528,362)
Net Investment Income	-	5,567,533	(5,567,533)
Benefit Payments, including Refunds of Employee Contributions	(3,498,473)	(3,498,473)	-
Other (Net Transfer)	(46,007)	(46,007)	-
Net Changes	4,880,090	3,628,294	1,251,796
Balances at April 30, 2025	\$ 72,411,694	\$ 62,073,319	\$ 10,338,375

Plan fiduciary net position as a percentage of the total pension liability of the total pension liability	85.72%
Covered Valuation payroll	\$ 4,740,673
Net pension liability as a percentage of covered valuation payroll	218.08%

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

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

The following presents the plan’s net pension liability, calculated using a Single Discount Rate of 6.75%, as well as what the plan’s net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Net Pension Liability	\$ 20,553,702	\$ 10,338,375	\$ 2,036,424

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

For the year ended April 30, 2025, the City recognized pension expense of \$2,239,904. At April 30, 2025, 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	Aggregate Deferred Resources
Deferred Amounts Related to Pensions			
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Differences between expected and actual experience	\$ 2,597,010	\$ (607,265)	\$ 1,989,745
Changes of assumptions	1,159,188	-	1,159,188
Net difference between projected and actual earning on pension plan investments	5,459	-	5,459
Total Deferred Amounts to be recognized in pension expense in future periods	<u>\$ 3,761,657</u>	<u>\$ (607,265)</u>	<u>\$ 3,154,392</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE G | RETIREMENT PLANS

Police Pension Fund

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

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:

<u>Year Ending April 30,</u>	<u>Pension Expense/ (Income) Amount</u>
2026	\$ 2,051,856
2027	842,745
2028	(87,442)
2029	157,966
2030	189,267
Thereafter	-
Total	<u>\$ 3,154,392</u>

Total deferred outflows, deferred inflows, pension asset or liabilities, and pension expenses

The table below summarizes pension plans as reported in each section:

	<u>Deferred Outflow</u>	<u>Deferred Inflow</u>	<u>Net Pension Liability</u>	<u>Expense / (Income)</u>
IMRF Regular (Non-SLEP)	\$ 2,645,598	\$ 33,260	\$ 2,823,673	\$ 2,593,341
IMRF SLEP	21,305	-	541,138	52,175
Firefighter's Pension	2,041,001	545,200	6,444,281	2,138,368
Police Pension	3,761,657	607,265	10,338,375	2,239,904
Total expense for benefits plans	<u>\$ 8,469,561</u>	<u>\$ 1,185,725</u>	<u>\$ 20,147,467</u>	<u>\$ 7,023,788</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE H | DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation, which aggregated \$14,231,721 at April 30, 2025, is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation plan assets are held in trust by a third party.

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the City provides post-employment health care benefits (OPEB) for retired and eligible disabled employees through a single employer group health insurance plan. The benefits, benefit levels, and employee contributions are outlined in the Group Health Insurance Plan agreement with BlueCross BlueShield of Illinois.

The plan is not administered through a trust or equivalent arrangement. There are no assets accumulated for this plan.

Benefits Provided

The City provides post-employment health care benefits to its retirees and eligible disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the City’s retirement plans. All health care benefits are provided through the City’s Group Health Insurance Plan with BlueCross BlueShield of Illinois. The benefit levels are the same as those afforded to active employees. Benefits include inpatient and outpatient hospital services; emergency room; well care exams; ambulance treatment; chiropractic treatment; and prescription drug benefits. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the City’s plan becomes secondary.

Membership

At April 30, 2025, membership consisted of:

	Police	Fire	Municipal	Total
Active participants	59	29	140	228
Disabled participants	6	1	-	7
Retired participants	3	4	11	18
Total	68	34	151	253
Participating employers	1			

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Contributions and Funding Policy

City management reviews the contribution percentages between the City and employees with the Employee Benefits Committee on an annual basis. All retirees contribute 100% of the blended premium to the plan. The City pays 100% of the cost of coverage for police officers and firefighters that are injured in the line of duty.

Annual OPEB costs and Net OPEB Obligation

The City had an actuarial valuation performed for the plan as of April 30, 2025 to determine the employer’s annual required contribution (ARC) for the fiscal year ended April 30, 2025.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at April 30, 2025:

- The **Actuarial Cost Method** used was Entry Age Normal
- The **Discount Rate** used 5.24% annual
- The **Salary Increase** used was 3% per annum

Monthly Health Plan Premium Costs (Blended)*	<u>Coverage</u>	<u>Premiums*</u>	
		<u>IMRF</u>	<u>Police and Fire</u>
	Single	\$ 1,121	\$ 1,121
	Single + Spouse	2,095	2,095
	Single + Children	1,871	1,871
	Family	3,075	3,075

*For valuation calculations, blended rates are adjusted to reflect the individual participant age through actuarial rate factors. The factors used are from the Society of Actuaries June 2013 report: "Health Care Costs - From Birth to Death".

Mortality

Probabilities of death for participants were according to PubS-2010 table rates projected generationally using scale MP2021 for Police Officers and Firefighters. For all others, the PubG-2010 table rates projected generationally using scale MP2021 was used. PubS-2010 base mortality rates were adjusted in accordance with factors as specified in the Police and Fire funding reports as of May 1, 2023.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Retirement

Representative rates of retirement for Police and Fire are:

Age	Police		Fire		Age	Police		Fire	
	Tier 1	Tier 2	Tier 1	Tier 2		Tier 1	Tier 2	Tier 1	Tier 2
50	0.20	0.05	0.12	0.03	58	0.25	0.25	0.20	0.20
51	0.20	0.05	0.12	0.03	59	0.25	0.25	0.20	0.20
52	0.20	0.05	0.15	0.03	60	0.25	0.25	0.25	0.25
53	0.20	0.05	0.15	0.03	61	0.25	0.25	0.25	0.25
54	0.20	0.05	0.20	0.03	62	0.25	0.25	0.25	0.25
55	0.25	0.40	0.20	0.30	63	0.33	0.33	0.33	0.33
56	0.25	0.25	0.20	0.20	64	0.40	0.40	0.33	0.33
57	0.25	0.25	0.20	0.20	65	1.00	1.00	1.00	1.00

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Retirement

Representative rates of retirement for other departments:

Age	Tier 1				Tier 2			
	Reduced Early		Normal Retirement		Reduced Early		Normal Retirement	
	Male	Female	Male	Female	Male	Female	Male	Female
55	0.0700	0.0605	0.330	0.295				
56	0.0700	0.0605	0.265	0.203				
57	0.0700	0.0605	0.185	0.155				
58	0.0700	0.0605	0.225	0.165				
59	0.0700	0.0605	0.220	0.175				
60			0.130	0.115				
61			0.125	0.105				
62			0.215	0.175	0.15	0.13	0.75	0.75
63			0.200	0.175	0.15	0.13	0.75	0.75
64			0.180	0.160	0.15	0.13	0.75	0.75
65			0.260	0.270	0.15	0.13	0.75	0.75
66			0.320	0.320	0.15	0.13	0.75	0.75
67			0.260	0.285			0.75	0.75
68			0.230	0.230			0.75	0.75
69			0.225	0.250			0.75	0.75
70			0.260	0.255			0.75	0.75
71			0.240	0.230			0.75	0.75
72			0.175	0.225			0.75	0.75
73			0.220	0.210			0.75	0.75
74			0.200	0.225			0.75	0.75
75			0.230	0.240			0.75	0.75
76			0.230	0.240			0.75	0.75
77			0.230	0.240			0.75	0.75
78			0.230	0.240			0.75	0.75
79			0.230	0.240			0.75	0.75
80			1.000	1.000			1.00	1.00

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Disability

Age	Police*	Fire*	Other Departments	
			Male	Female
25	0.0003	0.0002	0.0000	0.0000
35	0.0026	0.0022	0.0001	0.0000
45	0.0059	0.0065	0.0002	0.0001
55	0.0086	0.0124	0.0005	0.0002
65	0.0000	0.0158	0.0006	0.0004

**60% of Police and 80% of Fire disabilities are assumed to occur in the line of duty*

Withdrawal

Age	Fire	Service	Other Departments	
			Male	Female
25	0.090	0	0.2480	0.2700
35	0.025	1	0.1980	0.2200
45	0.010	2	0.1530	0.1775
55	0.010	3	0.1330	0.1450
		4	0.1070	0.1200
		5	0.0875	0.1045
		6	0.0770	0.0920
		7	0.0770	0.0880
Service	Police	Age	8 or More Years of Service	
0	0.1300	25	0.0520	0.0880
5	0.0450	35	0.0379	0.0586
10	0.0225	45	0.0247	0.0379
15	0.0125	55	0.0200	0.0300
20	0.0125			

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Participation

50% of employees currently enrolled in medical plans were assumed to participate in the retiree plan for all employee groups.

Spouse Information

50% of employees were assumed to have participating spouses. Females were assumed to be three years younger than males.

Healthcare Cost Inflation Rate

<u>Period</u>	<u>Rates</u>
2025	6.75%
2026	6.50%
2027	6.25%
2028	6.00%
2029	5.50%
2030	5.00%
2031 and Thereafter	4.50%

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

Change in the Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at April 30, 2024	\$ 12,610,027	\$ -	\$ 12,610,027
Changes for the year:			
Service Cost	500,228	-	500,228
Interest on the Total OPEB Liability	510,121	-	510,121
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total OPEB Liability	(2,891,473)	-	(2,891,473)
Changes of Assumptions	(1,240,913)	-	(1,240,913)
Contributions - Employer	-	456,876	(456,876)
Contributions - Employees	-	-	-
Net Investment Income	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(456,876)	(456,876)	-
Other (Net Transfer)	-	-	-
Net Changes	<u>(3,578,913)</u>	-	<u>(3,578,913)</u>
Balances at April 30, 2025	<u>\$ 9,031,114</u>	<u>\$ -</u>	<u>\$ 9,031,114</u>

Plan fiduciary net position as a percentage of the total OPEB liability 0.00%

Covered-employee payroll \$ 17,761,402

Net OPEB as a percentage of covered-employee payroll 50.85%

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

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

The following presents the plan’s net OPEB liability, calculated using a Single Discount Rate of 5.24%, as well as what the plan’s net OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 4.24%	Current Discount Rate 5.24%	1% Increase 6.24%
Police	\$ 6,616,026	\$ 5,845,153	\$ 5,204,287
Fire	2,110,760	1,864,823	1,660,363
Municipal	1,495,373	1,321,138	1,176,288
Net OPEB Liability	<u>\$ 10,222,159</u>	<u>\$ 9,031,114</u>	<u>\$ 8,040,938</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend

The following presents the plan’s net OPEB, calculated using healthcare trend rates that are 1% lower or 1% higher than the trend rates used for the actuarial valuation:

	1% Decrease 5.25% Decreasing to 3.5%	Current Trend Rates 6.25% Decreasing to 4.5%	1% Increase 7.25% Decreasing to 5.5%
Police	\$ 5,092,916	\$ 5,845,153	\$ 6,782,250
Fire	1,624,831	1,864,823	2,163,792
Municipal	1,151,115	1,321,138	1,532,943
Net OPEB Liability	<u>\$ 7,868,862</u>	<u>\$ 9,031,114</u>	<u>\$ 10,478,985</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE I | OTHER POST-EMPLOYMENT BENEFITS

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

For the year ended April 30, 2025, the City recognized OPEB expense of \$734,462. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual non-investment experience	\$ -	\$ (3,148,677)
Changes of assumptions	2,526,266	(3,509,666)
Difference between expected and actual investment earnings	-	-
Total deferred amounts to be recognized in OPEB expense in future periods	<u>\$ 2,526,266</u>	<u>\$ (6,658,343)</u>

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

<u>Year Ending April 30,</u>	<u>OPEB Expense/ (Income) Amount</u>
2026	\$ (275,887)
2027	(275,887)
2028	(275,887)
2029	(275,887)
2030	(275,887)
Thereafter	<u>(2,752,642)</u>
Total	<u>\$ (4,132,077)</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE J | FUND BALANCE CLASSIFICATIONS

The combining balance sheet major and nonmajor governmental funds, include a number of reserves which are maintained for specific purposes. The nature and purpose of the significant reserves are as follows.

Governmental type fund balance in detail are as follows at April 30, 2025:

Nonspendable Fund Balance

General fund:

Prepays and other	\$ 673,909
Inventories	181,514
	<u>\$ 855,423</u>

Restricted Fund Balance

General Fund:

Grant funds and public safety	\$ 1,966,555
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Non-major Funds:

Foreign Fire Insurance Board	80,165
Debt service	1,765,700
TIF 1, 2, 3 and Enterprise Zone Fees	1,825,978
Motor Fuel Fund	1,250,256
	<u>\$ 6,888,654</u>

Committed Fund Balance

General Fund:

Saluki Way	\$ 1,000,000
Perpetual care	673,920
Public safety	42,705
Gifts	4,107
	<u>\$ 1,720,732</u>

Assigned Fund Balance

General Fund:

Employee relations	\$ 4,367
Gifts	3,376

Local Improvement Fund:

Capital improvements	3,486,727
	<u>\$ 3,494,470</u>

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE K | OTHER BONDING

The following notes and bonds were issued by the City of Carbondale, Illinois, to finance various private enterprise and individual projects. Although the legal form of the notes and bonds may vary, they do not constitute an indebtedness, liability, or legal obligation of the City of Carbondale, Illinois, and, accordingly, are not included in the City's financial statements. The following such notes and bonds were issued by the City since the proceeds were used for a purpose which benefited the general public.

Economic and Industrial Revenue Notes and Bonds

The City has issued \$47,945,000 in economic and industrial revenue notes and bonds. Those notes and bonds are payable solely from revenues, receipts, and other monies pledged by the private enterprise or individual utilizing the proceeds.

NOTE L | OTHER REQUIRED DISCLOSURES

Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations in individual funds for the year ended April 30, 2025, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
General Fund	\$ 33,122,277	\$ 31,899,307
Internal Service Fund	\$ 5,450,108	\$ 4,971,584
Waterworks and Sewerage Fund	\$ 11,228,235	\$ 9,970,774
Rental Properties Fund	\$ 261,250	\$ 239,015

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE M | INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and interfund payables are as follows at April 30, 2025:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds:		
General Fund	\$ 606,762	\$ 66,390
Fiduciary	30,327	3,050
Tax Increment Fund #1	-	22,730
Tax Increment Fund #2	22,730	-
Internal Service Fund	-	53,334
Total Governmental	<u>659,819</u>	<u>145,504</u>
Enterprise Funds:		
Waterworks & Sewerage Fund	1,184,853	523,194
Solid Waste Management Fund	6,998	-
Rental Properties Fund	-	1,018,347
Parking System Operations	-	164,625
Total Enterprise Funds	<u>1,191,851</u>	<u>1,706,166</u>
 Total All Funds	 <u>\$ 1,851,670</u>	 <u>\$ 1,851,670</u>

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payment between funds are made.

Interfund balances not expected to be repaid within one year:

Water and Sewer Fund of \$483,000 payable to the General Fund for the funding of projects. The City has not determined when the balance will be repaid.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE N | INTERFUND TRANSFERS

The following is a schedule of transfers as included in the Statement of Activities of the City.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ 52,560	\$ 3,120,000
Total Major Funds	<u>52,560</u>	<u>3,120,000</u>
Nonmajor Governmental Funds:		
Liquor, Food and Beverage Fund	-	2,307,349
Debt Service	4,038,785	-
Local Improvement Fund	1,388,564	-
Tax Increment Fund	-	52,560
Total Nonmajor Funds	<u>5,427,349</u>	<u>2,359,909</u>
Total All Funds	<u>\$ 5,479,909</u>	<u>\$ 5,479,909</u>

Transfers are used to (1) move revenues from the funds that statute or budget requires to collect them to the fund that statute or budget requires to expend them or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE O | RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City maintains an internal service fund for its group health insurance. City employees are insured under a Health Reimbursement Account (HRA) provided through Health Alliance. Each participating fund makes payments to the self-insurance fund for amounts which are determined based on monthly insurance claims reports. Such payments are displayed on the financial statements as revenues and expenditures/expenses.

The City has contracted with Illinois Municipal League Risk Management Association to provide property and general liability, and workers compensation coverage. The City's annual premium payment for fiscal year ending April 30, 2025 was \$1,144,585.

City of Carbondale, Illinois
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

NOTE O | RISK MANAGEMENT

There has been no significant reduction in insurance coverage from the previous year in any of the City’s policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. There are certain outstanding claims against the City which the ultimate outcome cannot be determined at this time.

NOTE P | INTEREST EXPENDITURES/EXPENSES

The total interest expenditures/expenses of the City aggregated \$1,501,144.

NOTE Q | FUND DEFICITS

The Internal Service Fund – Group Health Insurance had a deficit fund balance at fiscal year ending April 30, 2025 of (\$1,514,000).

The Rental Properties fund had a deficit fund balance at fiscal year ending April 30, 2025 of (\$324,743).

NOTE R | CHANGE IN ACCOUNTING PRINCIPLE

As detailed in Note A.4, *Summary of Significant Accounting Policies*, the City implemented GASB No. 101, Compensated Absences. The standard required the recognition of other compensated time that had not previously been recognized as a liability on the balance sheet. An adjustment to the governmental activities net position at April 30, 2024 was made to account for this change.

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances		
	Government-Wide		Component Unit
	Governmental Activities	Business-Type Activities	Public Library
4/30/2024, as previously reported	\$ 25,087,730	\$ 59,109,334	\$ 3,799,416
Change in accounting principle (GASB 101)	(43,721)	-	-
4/30/2024, as adjusted or restated	<u>\$ 25,044,009</u>	<u>\$ 59,109,334</u>	<u>\$ 3,799,416</u>

NOTE S | SUBSEQUENT EVENT

Management evaluated all events and transactions that occurred after April 30, 2025 through November 24, 2025, the issue date of these financial statements.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
IMRF REGULAR PLAN
LAST 10 CALENDAR YEARS

Calendar year ending December 31	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 883,962	\$ 841,572	\$ 838,555	\$ 805,485	\$ 901,419	\$ 893,747	\$ 843,973	\$ 848,254	\$ 871,574	\$ 865,127
Interest on the total pension liability	5,308,333	5,203,436	5,104,645	4,994,943	4,851,072	4,743,801	4,689,531	4,756,497	4,667,687	4,507,508
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	707,126	581,703	394,994	477,711	1,350,035	186,724	(143,021)	(256,973)	(280,509)	696,022
Assumption changes	-	(93,252)	-	-	(509,565)	-	1,694,021	(2,087,798)	(139,113)	69,586
Benefit payments and refunds	(5,134,803)	(5,080,783)	(4,873,368)	(4,689,694)	(4,431,451)	(4,265,559)	(4,143,904)	(4,157,555)	(4,022,947)	(3,816,205)
Net change in total pension liability	\$ 1,764,618	\$ 1,452,676	\$ 1,464,826	\$ 1,588,445	\$ 2,161,510	\$ 1,558,713	\$ 2,940,600	\$ (897,575)	\$ 1,096,692	\$ 2,322,038
Total pension liability - beginning	75,343,811	73,891,135	72,426,309	70,837,864	68,676,354	67,117,641	64,177,041	65,074,616	63,977,924	61,655,886
Total pension liability - ending (a)	\$ 77,108,429	\$ 75,343,811	\$ 73,891,135	\$ 72,426,309	\$ 70,837,864	\$ 68,676,354	\$ 67,117,641	\$ 64,177,041	\$ 65,074,616	\$ 63,977,924
Plan fiduciary net position										
Employer contributions	\$ 682,921	\$ 560,497	\$ 803,570	\$ 922,611	\$ 864,102	\$ 764,575	\$ 992,264	\$ 972,757	\$ 989,891	\$ 1,012,203
Employee contributions	485,605	429,295	413,029	396,308	419,876	408,583	385,296	380,635	397,595	368,793
Pension plan net investment income	7,379,247	7,629,881	(11,238,426)	12,884,609	9,750,542	11,454,234	(4,026,468)	10,818,915	3,929,611	283,936
Benefit payments and refunds	(5,134,803)	(5,080,783)	(4,873,368)	(4,689,694)	(4,431,451)	(4,265,559)	(4,143,904)	(4,157,555)	(4,022,947)	(3,816,205)
Other	(1,530,749)	1,465,734	(221,462)	(652,770)	122,179	16,969	1,102,349	(2,424,429)	42,255	1,459,576
Net change in plan fiduciary net position	1,882,221	5,004,624	(15,116,657)	8,861,064	6,725,248	8,378,802	(5,690,463)	5,590,323	1,336,405	(691,697)
Plan fiduciary net position - beginning	72,402,535	67,397,911	82,514,568	73,653,504	66,928,256	58,549,454	64,239,917	58,649,594	57,313,189	58,004,886
Plan fiduciary net position - ending (b)	\$ 74,284,756	\$ 72,402,535	\$ 67,397,911	\$ 82,514,568	\$ 73,653,504	\$ 66,928,256	\$ 58,549,454	\$ 64,239,917	\$ 58,649,594	\$ 57,313,189
Net pension liability/(asset) - ending (a) - (b)	2,823,673	2,941,276	6,493,224	(10,088,259)	(2,815,640)	1,748,098	8,568,187	(62,876)	6,425,022	6,664,735
Plan fiduciary net position as a percentage of total pension liability	96.34%	96.10%	91.21%	113.93%	103.97%	97.45%	87.23%	100.10%	90.13%	89.58%
Cover valuation payroll	\$ 10,458,204	\$ 9,539,878	\$ 8,996,008	\$ 8,761,738	\$ 8,972,669	\$ 8,737,999	\$ 8,509,983	\$ 8,393,071	\$ 7,957,335	\$ 8,033,357
Net pension liability as a percentage of covered valuation payroll	27.00%	30.83%	72.18%	-115.14%	-31.38%	20.01%	100.68%	-0.75%	80.74%	82.96%
Primary government - net pension liability/(asset)	\$ 2,654,253	\$ 2,764,799	\$ 6,103,631	\$ (9,482,963)	\$ (2,646,702)	\$ 1,643,212	\$ 8,054,096	\$ (59,103)	\$ 5,461,269	\$ 6,264,851
Component unit - net pension liability/(asset)	169,420	176,477	389,593	(605,296)	(168,938)	104,886	514,091	(3,773)	963,753	399,884
Net pension liability/(asset) - ending	\$ 2,823,673	\$ 2,941,276	\$ 6,493,224	\$ (10,088,259)	\$ (2,815,640)	\$ 1,748,098	\$ 8,568,187	\$ (62,876)	\$ 6,425,022	\$ 6,664,735

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
IMRF SLEP PLAN
LAST 10 CALENDAR YEARS

Calendar year ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on the total pension liability	94,509	94,573	94,331	93,971	93,751	93,332	93,447	94,473	91,784	90,782
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	11,298	11,917	11,499	11,177	8,647	8,135	7,524	6,995	7,318	8,349
Assumption changes	-	(2,516)	-	-	(1,442)	-	33,817	(23,997)	(130,742)	(11,848)
Benefit payments and refunds	(106,021)	(103,686)	(101,301)	(99,050)	(96,813)	(94,549)	(92,273)	(90,022)	(87,858)	(85,620)
Net change in total pension liability	(214)	288	4,529	6,098	4,143	6,918	42,515	(12,551)	(119,498)	1,663
Total pension liability - beginning	1,356,587	1,356,299	1,351,770	1,345,672	1,341,529	1,334,611	1,292,096	1,304,647	1,424,145	1,422,482
Total pension liability - ending (a)	\$ 1,356,373	\$ 1,356,587	\$ 1,356,299	\$ 1,351,770	\$ 1,345,672	\$ 1,341,529	\$ 1,334,611	\$ 1,292,096	\$ 1,304,647	\$ 1,424,145
Plan fiduciary net position										
Employer contributions	\$ -	\$ 36,765	\$ 41,368	\$ 44,395	\$ 46,258	\$ 44,552	\$ 45,791	\$ 73,799	\$ 74,924	\$ 77,614
Employee contributions	-	-	-	-	-	-	-	-	-	-
Pension plan net investment income	89,263	94,013	(157,518)	166,099	127,006	150,960	(61,550)	134,655	150,296	2,984
Benefit payments and refunds	(106,021)	(103,686)	(101,301)	(99,050)	(96,813)	(94,549)	(92,273)	(90,022)	(87,858)	(85,620)
Other	(6,561)	23,871	6,039	3,489	5,999	3,307	39,871	(21,814)	(101,986)	37,768
Net change in plan fiduciary net position	(23,319)	50,963	(211,412)	114,933	82,450	104,270	(68,161)	96,618	35,376	32,746
Plan fiduciary net position - beginning	838,554	787,591	999,003	884,070	801,620	697,350	765,511	668,893	633,517	600,771
Plan fiduciary net position - ending (b)	\$ 815,235	\$ 838,554	\$ 787,591	\$ 999,003	\$ 884,070	\$ 801,620	\$ 697,350	\$ 765,511	\$ 668,893	\$ 633,517
Net pension liability/(asset) - ending (a) - (b)	\$ 541,138	\$ 518,033	568,708	352,767	461,602	539,909	637,261	526,585	635,754	790,628
Plan fiduciary net position as a percentage of total pension liability	60.10%	61.81%	58.07%	73.90%	65.70%	59.75%	52.25%	59.25%	51.27%	44.48%
Cover valuation payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability as a percentage of Covered valuation payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION PLAN
LAST 10 CALENDAR YEARS

Fiscal year ending April 30	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	\$ 599,958	\$ 564,054	\$ 508,793	\$ 418,960	\$ 396,246	\$ 438,405	\$ 383,257	\$ 408,256	\$ 397,507	\$ 391,583
Interest on the total pension liability	2,431,690	2,419,871	2,238,470	2,175,468	2,137,310	1,836,564	1,853,219	1,816,028	1,828,656	1,704,543
Benefit changes	-	-	-	-	-	27,161	-	-	-	-
Difference between expected and actual experience	968,971	(587,501)	133,872	81,147	136,990	3,313,317	(382,801)	54,653	(758,076)	645,743
Assumption changes	-	-	1,967,084	420,048	19,221	936,575	-	-	-	733,220
Benefit payments	(2,208,154)	(2,120,092)	(2,103,952)	(2,102,953)	(2,082,848)	(2,034,304)	(1,843,374)	(1,630,318)	(1,676,184)	(1,602,708)
Refunds	(29,657)	-	(40,983)	-	(12,292)	-	-	-	-	-
Administrative expense	(39,449)	(37,477)	(29,313)	(36,567)	(25,082)	(29,279)	-	-	-	-
Net change in total pension liability	1,723,359	238,855	2,673,971	956,103	569,545	4,488,439	10,301	648,619	(208,097)	1,872,381
Total pension liability - beginning	37,237,186	36,998,331	34,324,360	33,368,257	32,798,712	28,310,273	28,299,972	27,651,353	27,859,450	25,987,069
Total pension liability - ending (a)	\$ 38,960,545	\$ 37,237,186	\$ 36,998,331	\$ 34,324,360	\$ 33,368,257	\$ 32,798,712	\$ 28,310,273	\$ 28,299,972	\$ 27,651,353	\$ 27,859,450
Plan fiduciary net position										
Employer contributions	\$ 663,293	\$ 416,474	\$ 392,995	\$ 18,785,915	\$ 978,565	\$ 1,355,729	\$ 1,315,197	\$ 1,238,607	\$ 937,738	\$ 809,742
Employee contributions	217,836	201,690	191,398	181,864	179,357	176,916	173,606	227,274	168,561	161,057
Pension plan net investment income	3,132,715	2,948,320	195,728	(1,860,588)	3,353,851	(160,570)	671,722	956,575	1,141,021	(310,801)
Benefit payments and refunds	(2,237,811)	(2,120,092)	(2,144,935)	(2,102,953)	(2,095,140)	(2,034,304)	(1,843,374)	(1,630,318)	(1,676,184)	(1,602,708)
Other	(39,449)	(37,477)	(29,313)	(36,567)	(25,082)	(29,279)	(30,026)	(25,869)	(25,731)	(29,404)
Net change in plan fiduciary net position	1,736,584	1,408,915	(1,394,127)	14,967,671	2,391,551	(691,508)	287,125	766,269	545,405	(972,114)
Plan fiduciary net position - beginning	30,779,680	29,370,765	30,764,892	15,797,221	13,405,670	14,097,178	13,810,053	13,043,784	12,498,379	13,470,493
Plan Fiduciary net position - ending (b)	\$ 32,516,264	\$ 30,779,680	\$ 29,370,765	\$ 30,764,892	\$ 15,797,221	\$ 13,405,670	\$ 14,097,178	\$ 13,810,053	\$ 13,043,784	\$ 12,498,379
Net Pension Liability/(Asset) - Ending (a) - (b)	6,444,281	6,457,506	7,627,566	3,559,468	17,571,036	19,393,042	14,213,095	14,489,919	14,607,569	15,361,071
Plan fiduciary net position as a percentage of total pension liability	83.46%	82.66%	79.38%	89.63%	47.34%	40.87%	49.80%	48.80%	47.17%	44.86%
Cover valuation payroll	\$ 2,271,586	\$ 2,143,942	\$ 1,999,159	\$ 1,935,556	\$ 1,815,678	\$ 1,739,242	\$ 1,955,436	\$ 1,830,355	\$ 1,776,833	\$ 1,733,554
Net pension liability as a percentage of covered valuation payroll	283.69%	301.20%	381.54%	183.90%	967.74%	1115.03%	726.85%	791.65%	822.11%	886.10%

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION PLAN
LAST 10 CALENDAR YEARS

Fiscal year ending April 30	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	\$ 1,065,823	\$ 1,021,388	\$ 922,679	\$ 1,020,167	\$ 1,061,614	\$ 1,118,777	\$ 1,006,284	\$ 985,684	\$ 956,462	\$ 917,764
Interest on the total pension liability	4,430,470	4,343,387	4,094,897	3,953,765	3,791,818	3,752,997	3,627,039	3,473,759	3,289,486	3,171,932
Benefit changes	-	-	-	-	-	89,377	-	-	-	-
Difference between expected and actual experience	2,928,277	(584,764)	(551,089)	308,750	564,678	(3,000,002)	147,014	484,611	1,089,502	(1,421,636)
Assumption changes	-	-	2,636,153	167,802	36,399	1,381,774	-	-	-	1,550,863
Benefit payments and refunds	(3,498,473)	(3,381,556)	(3,368,095)	(3,237,473)	(2,751,593)	(2,689,715)	(2,690,499)	(2,658,645)	(2,560,486)	(2,407,083)
Administrative expenses	(46,007)	(45,008)	(45,907)	(51,422)	(40,513)	(44,569)	-	-	-	-
Net change in total pension liability	4,880,090	1,353,447	3,688,638	2,161,589	2,662,403	608,639	2,089,838	2,285,409	2,774,964	1,811,840
Total pension liability - beginning	67,531,604	66,178,157	62,489,519	60,327,930	57,665,527	57,056,888	54,967,050	52,681,641	49,906,677	48,094,837
Total pension liability - ending (a)	\$ 72,411,694	\$ 67,531,604	\$ 66,178,157	\$ 62,489,519	\$ 60,327,930	\$ 57,665,527	\$ 57,056,888	\$ 54,967,050	\$ 52,681,641	\$ 49,906,677
Plan fiduciary net position										
Employer contributions	\$ 1,076,879	\$ 795,597	\$ 869,223	\$ 23,393,896	\$ 2,520,973	\$ 3,000,726	\$ 2,951,797	\$ 2,958,276	\$ 2,514,224	\$ 2,175,859
Employee contributions	528,362	466,114	363,368	472,396	397,294	482,453	409,901	558,972	454,017	393,468
Pension plan net investment income	5,567,533	5,138,070	840,236	(2,058,090)	7,884,532	131,506	1,765,598	1,624,878	2,017,775	(29,806)
Benefit payments and refunds	(3,498,473)	(3,381,556)	(3,368,095)	(3,237,473)	(2,751,593)	(2,689,715)	(2,690,499)	(2,658,645)	(2,560,486)	(2,407,083)
Other	(46,007)	(45,008)	(45,907)	(51,422)	(40,513)	(44,569)	(44,729)	(57,030)	(44,813)	(59,011)
Net change in plan fiduciary net position	3,628,294	2,973,217	(1,341,175)	18,519,307	8,010,693	880,401	2,392,068	2,426,451	2,380,717	73,427
Plan fiduciary net position - beginning	58,445,025	55,471,808	56,812,983	38,293,676	30,282,983	29,402,582	27,010,514	24,584,063	22,203,346	22,129,919
Plan fiduciary net position - ending (b)	\$ 62,073,319	\$ 58,445,025	\$ 55,471,808	\$ 56,812,983	\$ 38,293,676	\$ 30,282,983	\$ 29,402,582	\$ 27,010,514	\$ 24,584,063	\$ 22,203,346
Net pension liability/(asset) - ending (a) - (b)	10,338,375	9,086,579	10,706,349	5,676,536	22,034,254	27,382,544	27,654,306	27,956,536	28,097,578	27,703,331
Plan fiduciary net position as a percentage of total pension liability	85.72%	86.54%	83.82%	90.92%	63.48%	52.51%	51.53%	49.14%	46.67%	44.49%
Cover valuation payroll	\$ 4,740,673	\$ 4,127,713	\$ 3,811,454	\$ 3,659,935	\$ 3,906,616	\$ 4,120,557	\$ 4,255,156	\$ 4,123,844	\$ 4,044,497	\$ 3,859,338
Net pension liability as a percentage of covered valuation payroll	218.08%	220.14%	280.90%	155.10%	564.02%	664.54%	649.90%	677.92%	694.71%	717.83%

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

IMRF - Regular Plan					
Fiscal Year Ending April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2025					
Primary Government	\$ 641,946	\$ 617,126	\$ 24,820	\$ 9,830,712	
Component Unit	40,975	39,391	1,584	627,492	
	682,921 *	656,517	\$ 26,404	\$ 10,458,204	6.28%
2024					
Primary Government	\$ 526,867	\$ 556,908	\$ (30,041)	\$ 8,967,485	
Component Unit	33,630	35,547	(1,917)	572,393	
	560,497	592,455	\$ (31,958)	\$ 9,539,878	6.21%
2023					
Primary Government	\$ 755,356	\$ 679,739	\$ 75,616	\$ 8,456,248	
Component Unit	48,214	43,388	4,827	539,760	
	803,570	723,127	\$ 80,443	\$ 8,996,008	8.04%
2022					
Primary Government	\$ 867,254	\$ 823,255	\$ 44,000	\$ 8,236,034	
Component Unit	55,357	52,548	2,808	525,704	
	922,611	875,803	\$ 46,808	\$ 8,761,738	10.00%
2021					
Primary Government	\$ 942,112	\$ 790,371	\$ 151,741	\$ 8,434,309	
Component Unit	60,135	50,449	9,686	538,360	
	\$ 1,002,247	\$ 840,820	\$ 161,427	\$ 8,972,669	9.37%
2020					
Primary Government	\$ 718,701	\$ 751,932	\$ (33,232)	\$ 8,213,719	
Component Unit	45,874	47,996	(2,121)	524,280	
	\$ 764,575	\$ 799,928	\$ (35,353)	\$ 8,737,999	9.15%
2019					
Primary Government	\$ 932,728	\$ 860,574	\$ 72,154	\$ 7,999,384	
Component Unit	59,536	54,930	4,606	510,599	
	\$ 992,264	\$ 915,504	\$ 76,760	\$ 8,509,983	10.76%
2018					
Primary Government	\$ 914,392	\$ 922,640	\$ (8,248)	\$ 7,889,487	
Component Unit	58,365	58,892	(527)	503,584	
	\$ 972,757	\$ 981,532	\$ (8,775)	\$ 8,393,071	11.69%
2017					
Primary Government	\$ 930,498	\$ 918,574	\$ 11,925	\$ 7,479,895	
Component Unit	59,394	58,632	761	477,440	
	\$ 989,892	\$ 977,206	\$ 12,686	\$ 7,957,335	12.28%
2016					
Primary Government	\$ 951,471	\$ 979,766	\$ (28,295)	\$ 7,551,356	
Component Unit	60,732	62,538	(1,806)	482,001	
	\$ 1,012,203	\$ 1,042,304	\$ (30,101)	\$ 8,033,357	12.97%

*Estimated based on contribution rate of 6.53% and covered valuation payroll of \$10,458,204.

IMRF - SLEP Plan					
Fiscal Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2024	\$ - *	\$ -	\$ -	\$ -	-
2023	\$ -	\$ 36,765	\$ (36,765)	\$ -	-
2022	\$ -	\$ 41,368	\$ (41,368)	\$ -	-
2021	\$ -	\$ 44,395	\$ (44,395)	\$ -	-
2020	\$ -	\$ 46,258	\$ (46,258)	\$ -	-
2019	\$ -	\$ 44,552	\$ (44,552)	\$ -	-
2018	\$ -	\$ 45,791	\$ (45,791)	\$ -	-
2017	\$ -	\$ 73,799	\$ (73,799)	\$ -	-
2016	\$ -	\$ 74,924	\$ (74,924)	\$ -	-
2015	\$ -	\$ 77,614	\$ (77,614)	\$ -	-

*Estimated based on contribution rate of 12.48% and covered valuation payroll of \$0

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

Notes to Schedule:

Summary Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate**

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine 2024 Contribution Rates:

Actuarial Cost Method:

Aggregate entry age normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

Non-Taxing bodies: 10-year rolling period

Taxing bodies (Regular, SLEP and ECO groups): 20-year closed period

Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years; and one employer was financed over 25 years).

Asset Valuation Method:

5-year smoothed market; 20% corridor

Wage Growth:

2.75%

Price Inflation:

2.25%

Salary Increases:

2.75% to 13.75% including inflation

Investment Rate of Return:

7.25%

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

Mortality:

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

Other Information:

Notes

There were no benefit changes during the year.

** Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

Fire Pension Plan						
Fiscal Year Ending April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
2025	\$ 422,200	\$ 663,293	\$ (241,093)	\$ 2,271,586	29.20%	
2024	\$ 169,715	\$ 416,474	\$ (246,759)	\$ 2,143,942	19.43%	
2023	\$ 232,319	\$ 392,995	\$ (160,676)	\$ 1,999,159	19.66%	
2022	\$ 1,263,527	\$ 18,785,915	\$ (17,522,388)	\$ 1,935,556	970.57%	
2021	\$ 980,635	\$ 978,565	\$ 2,070	\$ 1,815,678	53.90%	
2020	\$ 1,125,979	\$ 1,355,729	\$ (229,750)	\$ 1,739,242	77.95%	
2019	\$ 1,078,016	\$ 1,315,197	\$ (237,181)	\$ 1,955,436	67.26%	
2018	\$ 977,624	\$ 1,238,607	\$ (260,983)	\$ 1,830,355	67.67%	
2017	\$ 887,372	\$ 937,738	\$ (50,366)	\$ 1,776,833	52.78%	
2016	\$ 671,819	\$ 809,742	\$ (137,923)	\$ 1,733,554	46.71%	

Police Pension Plan						
Fiscal Year Ending April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
2025	\$ 611,758	\$ 1,076,879	\$ (465,121)	\$ 4,740,673	22.72%	
2024	\$ 350,111	\$ 795,597	\$ (445,486)	\$ 4,127,713	19.27%	
2023	\$ 675,373	\$ 869,223	\$ (193,850)	\$ 3,811,454	22.81%	
2022	\$ 2,524,289	\$ 23,393,896	\$ (20,869,607)	\$ 3,659,935	639.19%	
2021	\$ 2,526,614	\$ 2,520,973	\$ 5,641	\$ 3,906,616	64.53%	
2020	\$ 2,464,756	\$ 3,000,727	\$ (535,971)	\$ 4,120,557	72.82%	
2019	\$ 2,389,378	\$ 2,951,797	\$ (562,419)	\$ 4,255,156	69.37%	
2018	\$ 2,166,883	\$ 2,958,276	\$ (791,393)	\$ 4,123,844	71.74%	
2017	\$ 1,942,621	\$ 2,514,224	\$ (571,603)	\$ 4,044,497	62.16%	
2016	\$ 1,646,503	\$ 2,175,859	\$ (529,356)	\$ 3,859,338	56.38%	

Notes to Schedule:

Summary Actuarial Methods and Assumptions Used in the Calculation of the 2025 Contribution Rate

Valuation Date: Actuarially determined contributions are calculated as of May 1 of each year prior to the beginning of the year in which contributions are reported.

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates

Actuarial Cost Method: Entry age normal
Amortization Method: Level dollar
Amortization Period: Ends in fiscal year 2040
Asset Valuation Method: 5-year smoothed market, no corridor for contribution determination
Salary Increases: Graded by service
Inflation: 2.50%
Investment Rate of Return: 6.75% per year

A detailed description of the actuarial assumptions and methods can be found in the May 1, 2025 actuarial valuation report.

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates

Actuarial Cost Method: Entry age normal
 Amortization Method: Level dollar
 Amortization Period: Ends in fiscal year 2040

Asset Valuation Method: 5-year smoothed market, no corridor for contribution determination

Salary Increases: Graded rates assessed on age for Fire and service for Police

Payroll Growth 3.00% for Fire and Police per year
 Investment Rate of Return: 6.75% per year

Retirement Age:

Tier 1					
Age	Rate of Retirement		Age	Rate of Retirement	
	<u>Fire</u>	<u>Police</u>		<u>Fire</u>	<u>Police</u>
	50	0.12		0.20	61
51	0.12	0.20	62	0.25	0.25
52	0.15	0.20	63	0.33	0.33
53	0.15	0.20	64	0.33	0.40
54	0.20	0.20	65	1.00	1.00
55	0.20	0.25	66	1.00	1.00
56	0.20	0.25	67	1.00	1.00
57	0.20	0.25	68	1.00	1.00
58	0.20	0.25	69	1.00	1.00
59	0.20	0.25	70	1.00	1.00
60	0.25	0.25			

Tier 2					
Age	Rate of Retirement		Age	Rate of Retirement	
	<u>Fire</u>	<u>Police</u>		<u>Fire</u>	<u>Police</u>
	50	0.03		0.05	61
51	0.03	0.05	62	0.25	0.25
52	0.03	0.05	63	0.33	0.33
53	0.03	0.05	64	0.33	0.40
54	0.03	0.05	65	1.00	1.00
55	0.30	0.40	66	1.00	1.00
56	0.20	0.25	67	1.00	1.00
57	0.20	0.25	68	1.00	1.00
58	0.20	0.25	69	1.00	1.00
59	0.20	0.25	70	1.00	1.00
60	0.25	0.25			

Mortality: Probably of death for participants were according to the Pubs-2010 table rates projected generationally using scale MP2021 for Police Officers and Firefighters. For all others the PubG-2010 table base rates projected generationally using scale MP2021 was used. PubS-2010 base mortality rates were adjusted in accordance with factors as specified in the Police and Fire fundings reports as of May 1, 2025

Diability: Age only, assuming 60% of Police and 80% of Fire disabilities occur in the line of duty.

Other Information: There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the May 1, 2025 actuarial valuation report.

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
MULTIYEAR SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Fiscal year ending April 30	2025	2024	2023	2022	2021	2020	2019
Total pension liability							
Service cost	\$ 500,228	\$ 519,678	\$ 375,342	\$ 501,970	\$ 398,365	\$ 348,402	\$ 323,335
Interest on the total pension liability	510,121	472,085	400,722	295,301	351,644	385,808	377,542
Benefit changes	-	-	-	-	-	-	-
Difference between expected and actual experience	(2,891,473)	-	(233,108)	-	(491,864)	-	-
Assumption changes	(1,240,913)	(686,931)	679,526	(2,654,533)	1,917,979	1,502,420	269,962
Benefit payments and refunds	(456,876)	(433,916)	(400,804)	(309,151)	(352,548)	(311,963)	(290,198)
Net change in total pension liability	(3,578,913)	(129,084)	821,678	(2,166,413)	1,823,576	1,924,667	680,641
Total pension liability - beginning	12,610,027	12,739,111	11,917,433	14,083,846	12,260,270	10,335,603	9,654,962
Total pension liability - ending (a)	\$ 9,031,114	\$ 12,610,027	\$ 12,739,111	\$ 11,917,433	\$ 14,083,846	\$ 12,260,270	\$ 10,335,603
Plan Fiduciary net position							
Employer contributions	\$ 456,876	\$ 433,916	\$ 400,804	\$ 309,151	\$ 352,548	\$ 311,963	\$ 290,198
Employee contributions	-	-	-	-	-	-	-
Pension plan net investment income	-	-	-	-	-	-	-
Benefit payments and refunds	(456,876)	(433,916)	(400,804)	(309,151)	(352,548)	(311,963)	(290,198)
Other	-	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-	-
Plan fiduciary net position - e (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability/(asset) - ending (a) - (b)	9,031,114	12,610,027	12,739,111	11,917,433	14,083,846	12,260,270	10,335,603
Plan fiduciary net position as a percentage							
of total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee-payroll	\$ 17,761,402	\$ 14,682,021	\$ 14,254,390	\$ 15,442,135	\$ 14,992,363	\$ 15,383,914	\$ 14,935,839
Net pension liability as a percentage							
of covered-employee payroll	50.85%	85.89%	89.37%	77.17%	93.94%	79.70%	69.20%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

A 10-year schedule is required. This statement provides the required information for as many years for which information has been measured.

A 10-year schedule will be built prospectively.

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
General property taxes	\$ 1,035,331	\$ 1,035,331	\$ 1,031,409	\$ (3,922)
Sales, service and utility taxes	14,093,883	14,093,883	14,083,823	(10,060)
Intergovernmental revenue	13,875,791	16,727,420	17,589,153	861,733
Business franchise taxes and licenses	481,765	481,765	462,730	(19,035)
Fines	199,000	199,000	188,269	(10,731)
Use of money and property	768,713	843,713	715,083	(128,630)
Service charges, permits and fees	997,100	997,100	1,078,778	81,678
Total revenues	31,451,583	34,378,212	35,149,245	771,033
EXPENDITURES				
General government	3,535,645	3,815,626	3,686,254	129,372
Finance	1,349,446	1,349,446	1,314,941	34,505
Police	11,849,826	11,721,500	12,826,614	(1,105,114)
Fire and emergency management	4,215,667	4,304,316	4,443,448	(139,132)
Development services	1,874,759	2,801,267	2,334,724	466,543
Public works	3,280,733	3,177,162	3,484,145	(306,983)
Parks & Recreation	381,927	381,927	385,685	(3,758)
Community services	1,529,785	1,579,785	1,853,189	(273,404)
Capital Outlays	385,400	2,768,278	2,793,277	(24,999)
Total expenditures	28,403,188	31,899,307	33,122,277	(1,222,970)
Excess (Deficiency) of revenues over expenditures	3,048,395	2,478,905	2,026,968	(451,937)
OTHER FINANCING SOURCES (USES)				
Transfers in	52,560	52,560	52,560	-
Transfers out	(3,120,000)	(3,120,000)	(3,120,000)	-
Insurance proceeds	25,000	62,121	76,814	14,693
Total other financing sources (uses)	(3,042,440)	(3,005,319)	(2,990,626)	14,693
NET CHANGE IN FUND BALANCES	5,955	(526,414)	(963,658)	(437,244)
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY STATED	13,298,022	13,298,022	13,298,022	-
CHANGE IN ACCOUNTING PRINCIPAL (GASB 101)	(43,721)	(43,721)	(43,721)	-
FUND BALANCES, AS ADJUSTED OR RESTATED	13,254,301	13,254,301	13,254,301	-
FUND BALANCES, END OF YEAR	\$ 13,260,256	\$ 12,727,887	\$ 12,290,643	\$ (437,244)

See independent auditors' report.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
April 30, 2025

BUDGETARY BASIS OF ACCOUNTING

The City adopts annual operating budgets for all funds except for the Trust and Agency Funds. The City's procedures for developing its operating budgets are as follows:

- The budgetary process begins in mid-fall with re-estimation of current fiscal year revenues and expenditures.
- In December or January, budget ceilings are calculated by computing the estimated fund balance as of the beginning of the next fiscal year for each fund and adding projected fund revenues for the next fiscal year.
- After calculating the budget ceilings, the amount of available spendable resources is calculated by subtracting debt service and capital improvement expenditures from the budget ceilings.
- Available spendable resources are allocated to departments based upon the coming year's philosophy of budgetary intent.
- Department heads prepare budgets based upon their individual department budget ceilings.
- The City Manager, the Finance Director, and the department heads meet to discuss the details of each department's proposed budget.
- After the City Manager has approved the proposed budgets, all department budgets are available for public inspection at the City Clerk's Office, the Finance Office, the Public Library, and via the City's website.
- In January, the City Council conducts a review of proposed new projects for the five-year capital improvement project plans. The upcoming fiscal year of the plan is then incorporated into the City's annual budget for adoption prior to May 1.
- One week prior to the public hearing on the budget, the City Manager submits the proposed budget to the City Council for review.
- At least ten days prior to the enactment of the budget, a public hearing is conducted to obtain citizen comments on the proposed City budget.
- The ordinance enacting the budget is adopted by the City Council prior to May 1.

City of Carbondale, Illinois
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
April 30, 2025

- Department and division heads may initiate the transfer of funds between line-item accounts with the approval of the City Manager. Transfer of budget funds from one department/division to another department/division requires City Council approval. Increases or decreases in overall budget revenue or expenditure requires City Council approval. The legal level of budgetary control is the department level.
- Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Capital Projects, Debt Service, Enterprise and Internal Service Funds.
- Budgets for the General, Special Revenue, Capital Projects, Debt Service and Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles.
- All appropriated budgets, including those in Capital Projects Funds, lapse at year end.

MAJOR GOVERNMENTAL FUNDS

The General Fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in other funds. These services include general government, public safety, community development, public works, lake and forestry management, and debt service.

Capital Projects Funds are created to account for financial resources to be used for the acquisition or construction of major capital facilities, except for those projects financed by Enterprise or Special Revenue Funds.

The Local Improvement Fund provides the control for construction of Capital Improvements Program projects that are not funded in other capital project, governmental, or proprietary funds. The primary sources of funding include the three-cent per gallon locally collected motor fuel tax, the funding source transfer from the General Fund and bond proceeds.

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
General property taxes				
Firefighters' pension	\$ 300,281	\$ 300,281	\$ 299,142	\$ (1,139)
Police pension	735,050	735,050	732,267	(2,783)
Total general property taxes	1,035,331	1,035,331	1,031,409	(3,922)
Sales, service and utility taxes				
Home rule sales	9,986,652	9,986,652	10,144,722	158,070
Use	921,928	921,928	571,212	(350,716)
Cannabis excise tax	34,097	34,097	34,248	151
Telephone and telegraph utility	240,671	240,671	222,727	(17,944)
Gas utility	280,330	280,330	284,765	4,435
Electric utility	970,471	970,471	978,620	8,149
Water utility	152,539	152,539	161,961	9,422
Municipal motor fuel tax	360,000	360,000	378,240	18,240
Municipal hotel/motel tax	854,445	854,445	992,689	138,244
Misc sales related taxes	292,750	292,750	314,639	21,889
Total sales, service and utility taxes	14,093,883	14,093,883	14,083,823	(10,060)
Intergovernmental revenue				
Sales tax	6,205,721	6,205,721	6,519,718	313,997
Illinois state income tax	3,737,547	3,737,547	3,897,893	160,346
Firemen's pension replacement tax	29,533	29,533	47,140	17,607
Police pension replacement tax	56,410	56,410	76,600	20,190
Road and bridge replacement tax	75,000	75,000	65,666	(9,334)
Township road and bridge tax	155,000	155,000	156,381	1,381
General Replacement tax	555,000	555,000	223,764	(331,236)
Mobile home privilege tax	635	635	553	(82)
Other governmental units	887,502	3,737,603	4,205,048	467,445
Illinois ESDA grant	26,000	26,000	17,881	(8,119)
Housing rehab grant	405,000	405,000	88,226	(316,774)
Police grants	1,412,443	1,412,443	1,934,272	521,829
Fire grants	-	1,528	22,243	20,715
Video gaming tax	330,000	330,000	333,768	3,768
Total intergovernmental revenue	13,875,791	16,727,420	17,589,153	861,733

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Business franchise taxes and licenses				
Utility franchise fees	210,480	210,480	210,480	-
Cable television franchise tax	105,000	105,000	90,961	(14,039)
Liquor licenses	75,000	75,000	75,374	374
Vending licenses	100	100	305	205
Taxicab licenses	45	45	-	(45)
Entertainment machine licenses	6,500	6,500	48,025	41,525
Motion picture licenses	1,600	1,600	-	(1,600)
Contractor and builder licenses	40	40	370	330
Hotel and motel licenses	3,000	3,000	2,520	(480)
Miscellaneous licenses	80,000	80,000	34,695	(45,305)
Total business franchise taxes and licenses	481,765	481,765	462,730	(19,035)
Fines				
Court fines	115,000	115,000	93,386	(21,614)
Animal violations	2,000	2,000	692	(1,308)
Parking non-meter	4,500	4,500	4,047	(453)
Pay by mail fines	13,500	13,500	21,200	7,700
Miscellaneous fines	64,000	64,000	68,944	4,944
Total fines	199,000	199,000	188,269	(10,731)
Use of money and property				
Interest on investments	654,514	654,514	435,880	(218,634)
Rental of property	69,699	69,699	49,006	(20,693)
Rental of parks	9,500	9,500	6,595	(2,905)
Sale of city property	-	-	1,363	1,363
Private contributions	-	75,000	21,550	(53,450)
Police gifts and contributions	5,000	5,000	44,945	39,945
Miscellaneous	30,000	30,000	155,744	125,744
Total use of money and property	768,713	843,713	715,083	(128,630)
Service charges, permits and fees				
General government	30,650	30,650	35,713	5,063
Public safety	582,350	582,350	624,988	42,638
Community development	283,600	283,600	286,495	2,895
Public works	100,500	100,500	131,582	31,082
Total service charges, permits and fees	997,100	997,100	1,078,778	81,678
Total revenues	31,451,583	34,378,212	35,149,245	771,033

(Continued)

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal Year ended April 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES				
General Government				
Mayor and City Council:				
Personal services	109,675	109,675	109,377	298
Direct operating charges and services	17,713	17,713	25,123	(7,410)
Total Mayor and City Council	127,388	127,388	134,500	(7,112)
City Manager				
Personal services	304,439	304,439	276,683	27,756
Direct operating charges and services	10,574	10,574	38,044	(27,470)
Total City Manager	315,013	315,013	314,727	286
City Clerk				
Personal services	214,988	214,988	224,209	(9,221)
Direct operating charges and services	16,634	16,634	11,207	5,427
Total City Clerk	231,622	231,622	235,416	(3,794)
City Attorney				
Personal services	330,306	330,306	340,835	(10,529)
Direct operating charges and services	20,640	20,640	31,230	(10,590)
Total City Attorney	350,946	350,946	372,065	(21,119)
Human Resources				
Personal services	297,224	297,224	313,210	(15,986)
Direct operating charges and services	49,299	49,299	50,703	(1,404)
Total human resources	346,523	346,523	363,913	(17,390)
Economic development				
Personal services	219,057	219,057	236,139	(17,082)
Direct operating charges and services	75,735	75,735	43,214	32,521
Expenditures transferred out	(42,260)	(42,260)	(42,260)	-
Total economic development	252,532	252,532	237,093	15,439
Support services				
Personal services	72,797	72,797	78,038	(5,241)
Direct operating charges and services	559,095	635,502	605,316	30,186
Services and charges transferred in	153,379	153,379	139,040	14,339
Capital outlays	95,000	1,529,500	1,524,266	5,234
Program loans	-	-	4,861	(4,861)
Program grants	180,000	180,000	380,554	(200,554)
Division contingency	100,000	200,000	-	200,000
Total support services	1,160,271	2,771,178	2,732,075	39,103

(Continued)

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
City Hall/Civic Center				
Personal services	898,479	898,479	777,846	120,633
Direct operating charges and services	52,109	52,109	45,439	6,670
Nonoperating charges	2,300	2,300	410	1,890
Expenditures transferred out	(106,538)	(2,964)	(2,964)	-
Total City Hall/Civic Center	846,350	949,924	820,731	129,193
Total general government	3,630,645	5,345,126	5,210,520	134,606
Finance				
Financial Management				
Personal services	917,590	917,590	935,620	(18,030)
Direct operating charges and services	198,997	198,997	213,761	(14,764)
Expenditures transferred out	(404,538)	(404,538)	(411,248)	6,710
Total financial management	712,049	712,049	738,133	(26,084)
Information Systems				
Personal services	301,822	301,822	296,631	5,191
Direct operating charges and services	328,990	328,990	309,083	19,907
Capital outlays	19,490	19,490	-	19,490
Expenditures transferred out	(28,905)	(28,905)	(28,906)	1
Division contingency	16,000	16,000	-	16,000
Total information systems	637,397	637,397	576,808	60,589
Total finance	1,349,446	1,349,446	1,314,941	34,505
Police				
Personal services	10,191,367	10,111,367	11,038,777	(927,410)
Direct operating charges and services	1,657,959	1,609,633	1,787,436	(177,803)
Capital outlays	138,000	713,284	712,938	346
Employee Premium Payments	500	500	401	99
Total police	11,987,826	12,434,784	13,539,552	(1,104,768)

(Continued)

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Fire				
Fire protection				
Personal services	3,761,213	3,761,213	3,894,935	(133,722)
Direct operating charges and services	193,187	283,219	300,995	(17,776)
Capital outlays	-	330,000	330,000	-
Debt redemption	113,772	113,772	113,766	6
Division contingency	5,000	3,617	-	3,617
Total fire protection	<u>4,073,172</u>	<u>4,491,821</u>	<u>4,639,696</u>	<u>(147,875)</u>
Emergency management				
Personal services	118,682	118,682	113,320	5,362
Direct operating charges and services	23,813	23,813	20,432	3,381
Capital outlays	-	-	-	-
Total emergency management	<u>142,495</u>	<u>142,495</u>	<u>133,752</u>	<u>8,743</u>
Total fire and emergency management	<u>4,215,667</u>	<u>4,634,316</u>	<u>4,773,448</u>	<u>(139,132)</u>
Development services				
Development management				
Personal services	642,684	642,684	615,550	27,134
Direct operating charges and services	132,181	317,789	217,537	100,252
Program Grants	8,750	749,650	740,900	8,750
Capital outlays	-	-	28,873	(28,873)
Services and charges transferred in	(80,193)	(80,193)	(80,193)	-
Total development management	<u>703,422</u>	<u>1,629,930</u>	<u>1,522,667</u>	<u>107,263</u>
Building and neighborhood services				
Personal services	677,466	677,466	671,418	6,048
Direct operating charges and services	488,054	488,054	164,822	323,232
Capital outlay	64,500	64,500	78,549	(14,049)
Services and charges transferred in	5,200	5,200	4,464	736
Total building and neighborhood services	<u>1,235,220</u>	<u>1,235,220</u>	<u>919,253</u>	<u>315,967</u>
Planning services				
Direct operating charges and services	617	617	226	391
Total planning services	<u>617</u>	<u>617</u>	<u>226</u>	<u>391</u>
Total development services	<u>1,939,259</u>	<u>2,865,767</u>	<u>2,442,146</u>	<u>423,621</u>

(Continued)

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public works				
Engineering and administration				
Personal services	628,888	628,888	518,423	110,465
Direct operating charges and services	39,024	39,024	29,915	9,109
Services and charges transferred in	5,000	5,000	5,226	(226)
Expenditures transferred out	(383,813)	(383,813)	(437,628)	53,815
Total engineering and administration	289,099	289,099	115,936	173,163
Equipment maintenance				
Personal services	328,821	328,821	379,475	(50,654)
Direct operating charges and services	25,177	25,177	18,844	6,333
Services and charges transferred in	5,000	5,000	1,136	3,864
Capital outlays	11,200	11,200	10,000	1,200
Expenditures transferred out	(7,925)	(111,496)	(72,231)	(39,265)
Total equipment maintenance	362,273	258,702	337,224	(78,522)
Building maintenance				
Personal services	251,758	251,758	306,270	(54,512)
Direct operating charges and services	323,546	323,546	458,427	(134,881)
Services and charges transferred in	500	500	241	259
Expenditures transferred out	(134,885)	(134,885)	(153,237)	18,352
Total building maintenance	440,919	440,919	611,701	(170,782)
Street maintenance				
Personal services	1,502,003	1,502,003	1,582,239	(80,236)
Direct operating charges and services	198,598	198,598	144,353	54,245
Services and charges transferred in	101,715	101,715	189,286	(87,571)
Capital outlays	67,500	67,500	58,609	8,891
Debt Redemption	52,788	52,788	52,788	-
Expenditures transferred out	(179,494)	(179,494)	(120,063)	(59,431)
Total street maintenance	1,743,110	1,743,110	1,907,212	(164,102)
Cemeteries				
Personal services	266,609	266,609	256,134	10,475
Direct operating charges and services	41,783	41,783	46,754	(4,971)
Capital outlay	-	43,094	44,594	(1,500)
Total cemeteries	308,392	351,486	347,482	4,004

(Continued)

City of Carbondale, Illinois
GENERAL FUND
SCHEDULE OF DETAILED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Forestry management				
Personal services	112,392	112,392	138,664	(26,272)
Direct operating charges and services	118,285	118,285	138,617	(20,332)
Capital outlay	9,200	9,200	5,448	3,752
Expenditures transferred out	(15,037)	(15,037)	512	(15,549)
Total forestry management	<u>224,840</u>	<u>224,840</u>	<u>283,241</u>	<u>(58,401)</u>
Total Public Works	<u>3,368,633</u>	<u>3,308,156</u>	<u>3,602,796</u>	<u>(294,640)</u>
Parks & Recreation				
Personal Services	276,992	276,992	278,486	(1,494)
Direct operating charges and services	118,350	118,350	107,199	11,151
Services and charges Operating Div	(13,415)	(13,415)	-	(13,415)
Total Parks & Recreation	<u>381,927</u>	<u>381,927</u>	<u>385,685</u>	<u>(3,758)</u>
Community services				
Agencies and organizations				
Direct operating charges and services	516,656	566,656	840,060	(273,404)
Nonoperating charges	1,000,000	1,000,000	1,000,000	-
Services and charges transferred in	13,129	13,129	13,129	-
Total agencies	<u>1,529,785</u>	<u>1,579,785</u>	<u>1,853,189</u>	<u>(273,404)</u>
Total community services	<u>1,529,785</u>	<u>1,579,785</u>	<u>1,853,189</u>	<u>(273,404)</u>
Total expenditures	<u>28,403,188</u>	<u>31,899,307</u>	<u>33,122,277</u>	<u>(1,222,970)</u>
Excess of revenues over expenditures	<u>3,048,395</u>	<u>2,478,905</u>	<u>2,026,968</u>	<u>(451,937)</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers to debt service fund	(3,120,000)	(3,120,000)	(3,120,000)	-
Transfers from Special tax Allocation fund	52,560	52,560	52,560	
Insurance Proceeds	25,000	62,121	76,814	14,693
Total other financing sources and (uses)	<u>(3,042,440)</u>	<u>(3,005,319)</u>	<u>(2,990,626)</u>	<u>14,693</u>
NET CHANGE IN FUND BALANCE	5,955	(526,414)	(963,658)	(437,244)
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY STATED	13,298,022	13,298,022	13,298,022	-
CHANGE IN ACCOUNTING PRINCIPAL (GASB 101)	(43,721)	(43,721)	(43,721)	-
FUND BALANCES, AS ADJUSTED OR RESTATED	<u>13,254,301</u>	<u>13,254,301</u>	<u>13,254,301</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 13,260,256</u>	<u>\$ 12,727,887</u>	<u>\$ 12,290,643</u>	<u>\$ (437,244)</u>

City of Carbondale, Illinois
LOCAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Municipal motor fuel tax	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Sales, service and utility taxes	512,451	512,451	533,933	21,482
Intergovernmental revenue	17,683,799	17,833,799	12,716,824	(5,116,975)
Use of money and property	19,000	19,000	8,880	(10,120)
Total revenues	18,515,250	18,665,250	13,559,637	(5,105,613)
EXPENDITURES				
Publicworks	-	-	17,227	(17,227)
Capital outlays	20,233,603	21,400,803	12,948,127	8,452,676
Total expenditures	20,233,603	21,400,803	12,965,354	8,435,449
Deficiency of revenues over expenditures	(1,718,353)	(2,735,553)	594,283	3,329,836
OTHER FINANCING SOURCES (USES)				
Transfers in	1,337,500	1,337,500	1,388,564	51,064
Transfers out	-	-	-	-
Loan proceeds	-	-	-	-
Total other financing sources (uses)	1,337,500	1,337,500	1,388,564	51,064
NET CHANGE IN FUND BALANCES	(380,853)	(1,398,053)	1,982,847	3,380,900
FUND BALANCES, BEGINNING OF YEAR	1,503,880	1,503,880	1,503,880	-
FUND BALANCES, END OF YEAR	\$ 1,123,027	\$ 105,827	\$ 3,486,727	\$ 3,380,900

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

The Tax Increment Fund #1 accounts for expense in tax increment financing district #1.

The Tax Increment Fund #2 accounts for expense in tax increment financing district #2.

The Tax Increment Fund #3 accounts for expense in tax increment financing district #3.

The Motor Fuel Tax Fund accounts for motor fuel tax allocations from the State of Illinois for street maintenance, major street construction and traffic signal capital projects as approved by the Illinois Department of Transportation.

Foreign Fire Insurance Board accounts for money received from the state under the Illinois Foreign Fire Fund Statute.

Enterprise Zone Fees Fund accounts for the fees generated from enterprise zone permits and their allocation to the City of Carbondale and the Jackson Growth Alliance.

Package Liquor and Food and Beverage Fund accounts for monies received from area businesses in relation to sales of packaged liquor, food and other beverages, and the allocation to be divided between the Local Improvement Fund and the Police and Fire Pension Funds

The Debt Service Fund accounts for financial resources to be used for the redemption of principal, interest and paying agent fees for General Obligation Bonds issued on behalf of Governmental Activities.

City of Carbondale, Illinois
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
April 30, 2025

	Special Revenue								
	Tax Increment Fund #1	Tax Increment Fund #2	Tax Increment Fund #3	Motor Fuel Tax Fund	Foreign Fire Insurance Board	Enterprise Zone Fees Fund	Package Liquor, Food and Beverage Tax Fund	Debt Service Fund	Total
ASSETS									
Cash	\$ 709,709	\$ 928,494	\$ 56,654	\$ 1,130,097	\$ 80,165	\$ 93,463	\$ 40,139	\$ 1,765,700	\$ 4,804,421
Accounts receivable									
Consumers	-	139,045	-	73,089	-	-	-	-	212,134
Other governmental units and agencies	24,254	-	-	82,706	-	-	263	-	107,223
Due from other funds	-	22,730	-	-	-	-	-	-	22,730
Prepayments and other	-	-	-	-	-	578	-	-	578
Total assets	733,963	1,090,269	56,654	1,285,892	80,165	94,041	40,402	1,765,700	5,147,086
Total assets	\$ 733,963	\$ 1,090,269	\$ 56,654	\$ 1,285,892	\$ 80,165	\$ 94,041	\$ 40,402	\$ 1,765,700	\$ 5,147,086
LIABILITIES									
Accounts payable	\$ -	\$ 141,434	\$ -	\$ 35,636	\$ -	\$ 933	\$ -	\$ -	\$ 178,003
Due to other funds	22,730	-	-	-	-	-	-	-	22,730
Due to fiduciary	-	-	-	-	-	-	-	-	-
Total liabilities	22,730	141,434	-	35,636	-	933	-	-	200,733
DEFERRED INFLOWS OF RESOURCES									
Deferred - property taxes	24,254	-	-	-	-	-	-	-	24,254
Total deferred inflows of resources	24,254	-	-	-	-	-	-	-	24,254
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted for									
Economic development	686,979	948,835	56,654	-	-	93,108	40,402	-	1,825,978
Maintenance of roadways	-	-	-	1,250,256	-	-	-	-	1,250,256
Debt service	-	-	-	-	-	-	-	1,765,700	1,765,700
Public safety	-	-	-	-	80,165	-	-	-	80,165
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	686,979	948,835	56,654	1,250,256	80,165	93,108	40,402	1,765,700	4,922,099
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	\$ 733,963	\$ 1,090,269	\$ 56,654	\$ 1,285,892	\$ 80,165	\$ 94,041	\$ 40,402	\$ 1,765,700	\$ 5,147,086

City of Carbondale, Illinois
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended April 30, 2025

	Special Revenue								
	Tax Increment Fund #1	Tax Increment Fund #2	Tax Increment Fund #3	Motor Fuel Tax Fund	Foreign Fire Insurance Board	Enterprise Zone Fees Fund	Package Liquor, Food and Beverage Tax Fund	Debt Service Fund	Total
REVENUES									
General property taxes	\$ 241,854	\$ 1,143,764	\$ 17,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,402,786
Sales, service and utility tax	-	-	-	-	-	-	2,280,668	-	2,280,668
Intergovernmental revenue	-	-	-	987,906	74,302	-	-	-	1,062,208
Use of money and property	21,104	27,939	1,388	131,188	-	763	715	14,782	197,879
Service charges, permits and fees	-	-	-	-	-	4,952	-	-	4,952
Total Revenues	262,958	1,171,703	18,556	1,119,094	74,302	5,715	2,281,383	14,782	4,948,493
EXPENDITURES									
Public works	-	-	-	525,547	-	-	-	-	525,547
Community services	119,626	1,246,321	-	-	36,049	5,502	-	-	1,407,498
Capital outlays	-	-	-	629,467	24,956	-	-	-	654,423
Debt Service									
Principal	-	-	-	-	-	-	-	2,625,000	2,625,000
Interest	-	-	-	-	-	-	-	1,414,041	1,414,041
Fiscal agent fees	-	-	-	-	-	-	-	1,499	1,499
Total Expenditures	119,626	1,246,321	-	1,155,014	61,005	5,502	-	4,040,540	6,628,008
Excess (Deficiency) of revenues over expenditures	143,332	(74,618)	18,556	(35,920)	13,297	213	2,281,383	(4,025,758)	(1,679,515)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	4,038,785	4,038,785
Transfers out	(52,560)	-	-	-	-	-	(2,307,349)	-	(2,359,909)
Total other financing sources (uses)	(52,560)	-	-	-	-	-	(2,307,349)	4,038,785	1,678,876
NET CHANGE IN FUND BALANCES	90,772	(74,618)	18,556	(35,920)	13,297	213	(25,966)	13,027	(639)
FUND BALANCES, BEGINNING OF YEAR	596,207	1,023,453	38,098	1,286,176	66,868	92,895	66,368	1,752,673	4,922,738
FUND BALANCES, END OF YEAR	\$ 686,979	\$ 948,835	\$ 56,654	\$ 1,250,256	\$ 80,165	\$ 93,108	\$ 40,402	\$ 1,765,700	\$ 4,922,099

City of Carbondale, Illinois
TAX INCREMENT FUND #1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
General property tax	\$ 234,415	\$ 234,415	\$ 241,854	\$ 7,439
Use of money and property	17,426	17,426	21,104	3,678
Total revenues	<u>251,841</u>	<u>251,841</u>	<u>262,958</u>	<u>11,117</u>
EXPENDITURES				
Community services				
Development incentives - grants	124,801	124,801	116,926	7,875
Direct operating charges and services	2,000	2,000	2,700	(700)
Total community services	<u>126,801</u>	<u>126,801</u>	<u>119,626</u>	<u>7,175</u>
Total expenditures	<u>126,801</u>	<u>126,801</u>	<u>119,626</u>	<u>7,175</u>
Excess of revenues over expenditures	<u>125,040</u>	<u>125,040</u>	<u>143,332</u>	<u>18,292</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(52,560)	265,206	(52,560)	(317,766)
Total other financing sources (uses)	<u>(52,560)</u>	<u>265,206</u>	<u>(52,560)</u>	<u>(317,766)</u>
NET CHANGE IN FUND BALANCES	72,480	390,246	90,772	(299,474)
FUND BALANCES, BEGINNING OF YEAR	<u>596,207</u>	<u>596,207</u>	<u>596,207</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 668,687</u>	<u>\$ 986,453</u>	<u>\$ 686,979</u>	<u>\$ (299,474)</u>

City of Carbondale, Illinois
TAX INCREMENT FUND #2
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
General property tax	\$ 967,880	\$ 967,880	\$ 1,143,764	\$ 175,884
Use of money and property	15,000	15,000	27,939	12,939
Total revenues	982,880	982,880	1,171,703	188,823
EXPENDITURES				
Community services				
Development incentives - grants	771,429	1,251,736	1,163,990	87,746
Direct operating charges and services	83,350	83,350	82,331	1,019
Total community services	854,779	1,335,086	1,246,321	88,765
Total expenditures	854,779	1,335,086	1,246,321	88,765
Excess (Deficiency) of revenues over expenditures	128,101	(352,206)	(74,618)	277,588
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	128,101	(352,206)	(74,618)	277,588
FUND BALANCES, BEGINNING OF YEAR	1,023,453	1,023,453	1,023,453	-
FUND BALANCES, END OF YEAR	\$ 1,151,554	\$ 671,247	\$ 948,835	\$ 277,588

City of Carbondale, Illinois
TAX INCREMENT FUND #3
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
General property tax	\$ 5,859	\$ 5,859	\$ 17,168	\$ 11,309
Use of money and property	1,000	1,000	1,388	388
Total revenues	6,859	6,859	18,556	11,697
EXPENDITURES				
Community services				
Development incentives - grants	-	-	-	-
Direct operating charges and services	-	-	-	-
Total community services	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	6,859	6,859	18,556	11,697
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	6,859	6,859	18,556	11,697
FUND BALANCES, BEGINNING OF YEAR	38,098	38,098	38,098	-
FUND BALANCES, END OF YEAR	\$ 44,957	\$ 44,957	\$ 56,654	\$ 11,697

City of Carbondale, Illinois
MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Intergovernmental revenue	\$ 1,834,005	\$ 1,834,005	\$ 987,906	\$ (846,099)
Use of money and property	64,900	64,900	131,188	66,288
Total revenues	<u>1,898,905</u>	<u>1,898,905</u>	<u>1,119,094</u>	<u>(779,811)</u>
EXPENDITURES				
Public works				
Direct operating charges and services	550,312	550,312	525,547	24,765
Capital outlays	2,971,800	2,971,800	629,467	2,342,333
Total expenditures	<u>3,522,112</u>	<u>3,522,112</u>	<u>1,155,014</u>	<u>2,367,098</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,623,207)</u>	<u>(1,623,207)</u>	<u>(35,920)</u>	<u>1,587,287</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,623,207)</u>	<u>(1,623,207)</u>	<u>(35,920)</u>	<u>1,587,287</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,286,176</u>	<u>1,286,176</u>	<u>1,286,176</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (337,031)</u>	<u>\$ (337,031)</u>	<u>\$ 1,250,256</u>	<u>\$ 1,587,287</u>

City of Carbondale, Illinois
FOREIGN FIRE INSURANCE BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Intergovernmental revenue	\$ 65,000	\$ 65,000	\$ 74,302	\$ 9,302
Use of money and property	-	-	-	-
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>74,302</u>	<u>9,302</u>
EXPENDITURES				
Public Safety				
Other expenditures	72,500	72,500	48,944	23,556
Capital outlay	-	-	12,061	(12,061)
Total community services	<u>72,500</u>	<u>72,500</u>	<u>61,005</u>	<u>11,495</u>
Total expenditures	<u>72,500</u>	<u>72,500</u>	<u>61,005</u>	<u>11,495</u>
Excess of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>13,297</u>	<u>20,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(7,500)	(7,500)	13,297	20,797
FUND BALANCES, BEGINNING OF YEAR	66,868	66,868	66,868	-
FUND BALANCES, END OF YEAR	\$ 59,368	\$ 59,368	\$ 80,165	\$ 20,797

City of Carbondale, Illinois
ENTERPRISE ZONE FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ 480	\$ 480	\$ 763	\$ 283
Service charges, permits and fees	2,500	2,500	4,952	2,452
Total revenues	2,980	2,980	5,715	2,735
EXPENDITURES				
Development services				
Other Expenditures	27,500	27,500	5,502	21,998
Total community services	27,500	27,500	5,502	21,998
Total expenditures	27,500	27,500	5,502	21,998
Excess of revenues over expenditures	(24,520)	(24,520)	213	24,733
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	(24,520)	(24,520)	213	24,733
FUND BALANCES, BEGINNING OF YEAR	92,895	92,895	92,895	-
FUND BALANCES, END OF YEAR	\$ 68,375	\$ 68,375	\$ 93,108	\$ 24,733

City of Carbondale, Illinois
PACKAGE LIQUOR, FOOD AND BEVERAGE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Package liquor tax	\$ 430,000	\$ 430,000	\$ 469,779	\$ 39,779
Food and beverage tax	1,815,000	1,815,000	1,810,888	(4,112)
Use of money and property	6,000	6,000	715	(5,285)
Total revenues	2,251,000	2,251,000	2,281,382	30,382
EXPENDITURES				
Other expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	2,251,000	2,251,000	2,281,382	30,382
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,245,000)	(2,245,000)	(2,307,348)	(62,348)
Total other financing sources (uses)	(2,245,000)	(2,245,000)	(2,307,348)	(62,348)
NET CHANGE IN FUND BALANCES	6,000	6,000	(25,966)	(31,966)
FUND BALANCES, BEGINNING OF YEAR	66,368	66,368	66,368	-
FUND BALANCES, END OF YEAR	\$ 72,368	\$ 72,368	\$ 40,402	\$ (31,966)

City of Carbondale, Illinois
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budgeted	Final Budgeted	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ 25,500	\$ 25,500	\$ 14,782	\$ (10,718)
Total revenues	25,500	25,500	14,782	(10,718)
EXPENDITURES				
Debt service				
Principal	2,625,000	2,625,000	2,625,000	-
Interest	1,414,042	1,414,042	1,414,041	1
Fiscal agent fees	2,250	2,250	1,499	751
Other debt interest	-	-	-	-
Total expenditures	4,041,292	4,041,292	4,040,540	752
Deficiency of revenues over expenditures	(4,015,792)	(4,015,792)	(4,025,758)	(9,966)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	4,027,500	4,027,500	4,038,785	11,285
Total other financing sources	4,027,500	4,027,500	4,038,785	11,285
NET CHANGE IN FUND BALANCES	11,708	11,708	13,027	1,319
FUND BALANCES, BEGINNING OF YEAR	1,752,673	1,752,673	1,752,673	-
FUND BALANCES, END OF YEAR	\$ 1,764,381	\$ 1,764,381	\$ 1,765,700	\$ 1,319

ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting municipal activities which render services on a user charge basis to the general public.

The significant characteristic of an Enterprise Fund is that the accounting system makes it possible to determine operating profit or loss. Because of this feature and the fact that reports for an Enterprise Fund are self-contained, creditors and the general public can evaluate the performance of the municipal enterprise on the same basis as investor-owned enterprises in the same industry.

The Waterworks and Sewerage Fund provides for the operation and maintenance of the municipal water and wastewater treatment and distribution systems. In addition, transfers from the Operating Account provide the financing of Capital Improvements and Debt Service requirements. Operating revenues are derived from water and sewer service charges. Capital Improvements are also financed from property owner contributions and General Obligation Bond proceeds. The Public Works Department is responsible for the administration of the Waterworks and Sewerage Fund.

The Parking System Operations Fund operates and maintains public use parking lots and metered street areas. Revenue is derived from parking meter receipts, permits, and fines. The Finance Department is responsible for the administration of this fund. Maintenance of the municipal parking lots and meters are provided by the Street Maintenance Division of the Public Works Department.

The Solid Waste Management Fund, which is administered by the Public Works Department, provides for the municipal refuse collections, landscape waste removal, and the recycling program. Revenue is derived from City refuse customer service fees, landscape waste fees and recycling assessment fees.

The Rental Properties Fund operates the University City Municipal Complex as a service center for government offices and other nonprofit organizations. Rental income, which provides funds for operating expenses and financing or mortgage principal and interest payments, is the major source of revenue. The Public Works Department is responsible for the operation of this fund.

City of Carbondale, Illinois
STATEMENT OF NET POSITION BY FUND
NONMAJOR PROPRIETARY FUNDS
April 30, 2025

	Parking System Operations	Solid Waste Management	Rental Properties	Total
ASSETS				
CURRENT ASSETS				
Cash	\$ -	\$ 318,333	\$ -	\$ 318,333
Accounts receivable				
Consumers	287	142,219	12,119	154,625
Prepayments and other	1,601	40,829	13,378	55,808
Due from other funds	-	6,998	-	6,998
Total current assets	1,888	508,379	25,497	535,764
NONCURRENT ASSETS				
Capital assets, net	1,057,482	186,280	681,607	1,925,369
Total noncurrent assets	1,057,482	186,280	681,607	1,925,369
Total assets	1,059,370	694,659	707,104	2,461,133
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows - IMRF regular	-	52,912	-	52,912
Total deferred outflows of resources	-	52,912	-	52,912
Total Assets and Deferred outflows of Resources	\$ 1,059,370	\$ 747,571	\$ 707,104	\$ 2,514,045
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 1,423	\$ 12,201	\$ 8,732	\$ 22,356
Other deposits	3,812	-	4,768	8,580
Accrued Payroll	-	22,450	-	22,450
Current portion of compensated absences	1,363	9,088	-	10,451
Current portion of notes payable	-	43,559	-	43,559
Due to other funds	164,625	-	1,018,347	1,182,972
Total current liabilities	171,223	87,298	1,031,847	1,290,368
NONCURRENT LIABILITIES				
Notes payable	-	85,897	-	85,897
Pension liability	-	56,473	-	56,473
Total noncurrent liabilities	-	142,370	-	142,370
Total liabilities	171,223	229,668	1,031,847	1,432,738
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - IMRF regular	-	665	-	665
Total deferred inflows of resources	-	665	-	665
Total Liabilities and Deferred Inflows of Resources	171,223	230,333	1,031,847	1,433,403
NET POSITION				
Net investment in capital assets	1,057,482	56,824	681,607	1,795,913
Unrestricted	(169,335)	460,414	(1,006,350)	(715,271)
Total net position	\$ 888,147	\$ 517,238	\$ (324,743)	\$ 1,080,642

City of Carbondale, Illinois
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY FUND
NONMAJOR PROPRIETARY FUNDS
For the fiscal year ended April 30, 2025

	Parking System Operations	Solid Waste Management	Rental Properties	Total
OPERATING REVENUES				
Charges for services	\$ 22,302	\$ 1,000,722	\$ -	\$ 1,023,024
Rentals	-	-	34,782	34,782
Fines	15,878	-	-	15,878
Other	-	-	3,325	3,325
Total operating revenues	38,180	1,000,722	38,107	1,077,009
OPERATING EXPENSES				
Personal services	37,901	379,952	-	417,853
Commodities	489	77,260	2,504	80,253
Contractual	78,326	338,852	194,449	611,627
Maintenance	30,577	250,305	21,201	302,083
Other charges	-	-	3,444	3,444
Depreciation	60,056	105,306	39,652	205,014
Total operating expenses	207,349	1,151,675	261,250	1,620,274
Operating (loss)	(169,169)	(150,953)	(223,143)	(543,265)
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	8,962	3,677	20	12,659
Other interest expense	-	(3,102)	-	(3,102)
Total nonoperating revenues (expenses)	8,962	575	20	9,557
Loss before transfers	(160,207)	(150,378)	(223,123)	(533,708)
TRANSFERS IN				
	-	-	-	-
CHANGE IN NET POSITION	(160,207)	(150,378)	(223,123)	(533,708)
NET POSITION, BEGINNING OF YEAR	1,048,354	667,616	(101,620)	1,614,350
TOTAL NET POSITION, END OF YEAR	\$ 888,147	\$ 517,238	\$ (324,743)	\$ 1,080,642

City of Carbondale, Illinois
STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the fiscal year ended April 30, 2025

	Nonmajor Business-type Activities - Enterprise Funds			
	Parking System Operations	Solid Waste Management	Rental Properties	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 38,180	\$ 998,564	\$ 37,252	\$ 1,073,996
Payments to suppliers	(9,319)	(692,871)	(37,272)	(739,462)
Payments to employees	(37,823)	(336,890)	-	(374,713)
Net cash used in operating activities	(8,962)	(31,197)	(20)	(40,179)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-	-	-	-
Principal payments on note payable agreements	-	(42,911)	-	(42,911)
Interest paid	-	(3,102)	-	(3,102)
Net cash used in capital and related financing activities	-	(46,013)	-	(46,013)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	8,962	3,677	20	12,659
Net cash provided by investing activities	8,962	3,677	20	12,659
Net increase (decrease) in cash	-	(73,533)	-	(73,533)
CASH, BEGINNING OF YEAR	-	391,866	-	391,866
CASH, END OF YEAR	\$ -	\$ 318,333	\$ -	\$ 318,333
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (169,169)	\$ (150,953)	\$ (223,143)	\$ (543,265)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities				
Depreciation and amortization	60,056	105,306	39,652	205,014
Changes in Assets and Liabilities				
Account receivable	-	(2,158)	(855)	(3,013)
Due from other funds	-	(6,998)	-	(6,998)
Prepaid and other expenses	(41)	(4,896)	(861)	(5,798)
Accounts payable	288	(9,164)	4,504	(4,372)
Accrued salaries	78	4,871	-	4,949
Due to other funds	99,826	(5,396)	180,683	275,113
Deferred outflows of resources	-	41,143	-	41,143
Pension liability	-	(2,352)	-	(2,352)
Deferred inflows of resources	-	(600)	-	(600)
NET CASH FROM OPERATING ACTIVITIES	\$ (8,962)	\$ (31,197)	\$ (20)	\$ (40,179)
CASH AND CASH EQUIVALENTS				
Cash and cash equivalents	\$ -	\$ 318,333	\$ -	\$ 318,333
TOTAL CASH AND CASH EQUIVALENTS	\$ -	\$ 318,333	\$ -	\$ 318,333

City of Carbondale, Illinois
WATERWORKS AND SEWERAGE FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES				
Charges for services				
Water	\$ 4,070,500	\$ 4,070,500	\$ 4,357,970	\$ 287,470
Sewerage	4,292,000	4,292,000	4,799,479	507,479
Other	459,025	459,025	436,613	(22,412)
	<u>8,821,525</u>	<u>8,821,525</u>	<u>9,594,062</u>	<u>772,537</u>
LESS				
Uncollectable accounts	35,000	35,000	80	34,920
Cost of materials sold	27,500	27,500	23,328	4,172
	<u>8,759,025</u>	<u>8,759,025</u>	<u>9,570,654</u>	<u>811,629</u>
OPERATING EXPENSES				
Personal services	3,977,922	3,876,283	4,414,490	(538,207)
Commodities	655,908	681,245	662,528	18,717
Contractual	1,866,135	1,981,661	2,296,292	(314,631)
Maintenance	708,731	895,032	1,006,490	(111,458)
Other charges	38,487	25,916	24,445	1,471
Depreciation	2,510,637	2,510,637	2,823,990	(313,353)
	<u>9,757,820</u>	<u>9,970,774</u>	<u>11,228,235</u>	<u>(1,257,461)</u>
Operating income (loss)	<u>(998,795)</u>	<u>(1,211,749)</u>	<u>(1,657,581)</u>	<u>(445,832)</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental revenue	100,000	100,000	-	(100,000)
Use of money and property	206,110	206,110	259,324	53,214
Other debt interest expense	(62,308)	(62,308)	(68,166)	(5,858)
Insurance proceeds	-	332,447	538,460	206,013
	<u>243,802</u>	<u>576,249</u>	<u>729,618</u>	<u>153,369</u>
CHANGE IN NET POSITION	<u>(754,993)</u>	<u>(635,500)</u>	<u>(927,963)</u>	<u>(292,463)</u>
NET POSITION, BEGINNING OF YEAR	<u>57,679,198</u>	<u>57,679,198</u>	<u>57,679,198</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$ 56,924,205</u>	<u>\$ 57,043,698</u>	<u>\$ 56,751,235</u>	<u>\$ (292,463)</u>

City of Carbondale, Illinois
PARKING SYSTEM OPERATIONS FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION- BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Charges for services				
Parking meters	\$ 28,301	\$ 28,301	\$ 12,192	\$ (16,109)
Parking permits	7,674	7,674	10,110	2,436
Fines	16,500	16,500	15,878	(622)
	<hr/>			
Total operating revenues	52,475	52,475	38,180	(14,295)
OPERATING EXPENSES				
Personal services	58,611	58,611	37,901	20,710
Commodities	1,768	1,768	489	1,279
Contractual	92,750	90,250	78,326	11,924
Maintenance	69,118	71,618	30,577	41,041
Other charges	50	50	-	50
Depreciation	63,488	63,488	60,056	3,432
	<hr/>			
Total operating expenses	285,785	285,785	207,349	78,436
	<hr/>			
Operating income (loss)	(233,310)	(233,310)	(169,169)	64,141
NONOPERATING REVENUES				
Use of money and property	-	-	8,962	8,962
	<hr/>			
Total nonoperating revenues	-	-	8,962	8,962
CHANGE IN NET POSITION				
	(233,310)	(233,310)	(160,207)	73,103
NET POSITION, BEGINNING OF YEAR				
	1,048,354	1,048,354	1,048,354	-
NET POSITION, END OF YEAR				
	\$ 815,044	\$ 815,044	\$ 888,147	\$ 73,103

City of Carbondale, Illinois
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Charges for services				
Refuse collection fees	\$ 696,000	\$ 696,000	\$ 695,172	\$ (828)
Recycling collection fees	289,536	289,536	289,711	175
Landscape waste collection fees	15,000	15,000	15,839	839
	<hr/>			
Total operating revenues	1,000,536	1,000,536	1,000,722	186
<hr/>				
OPERATING EXPENSES				
Personal services	378,959	378,959	379,952	(993)
Commodities	113,190	113,190	77,260	35,930
Contractual	332,947	332,947	338,852	(5,905)
Maintenance	218,049	218,049	250,305	(32,256)
Other charges	3,560	3,560	-	3,560
Depreciation	105,306	105,306	105,306	-
	<hr/>			
Total operating expenses	1,152,011	1,152,011	1,151,675	336
	<hr/>			
Operating income (loss)	(151,475)	(151,475)	(150,953)	(150)
<hr/>				
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	3,210	3,210	3,677	467
Other debt interest	(3,414)	(3,414)	(3,102)	312
	<hr/>			
Total nonoperating revenues (expenses)	(204)	(204)	575	779
	<hr/>			
CHANGE IN NET POSITION	(151,679)	(151,679)	(150,378)	629
	<hr/>			
NET POSITION, BEGINNING OF YEAR	667,616	667,616	667,616	-
	<hr/>			
NET POSITION, END OF YEAR	\$ 515,937	\$ 515,937	\$ 517,238	\$ 629
	<hr/>			

City of Carbondale, Illinois
RENTAL PROPERTIES FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Rentals	\$ 55,478	\$ 55,478	\$ 34,782	\$ (20,696)
Other	1,250	1,250	3,325	2,075
Total operating revenues	56,728	56,728	38,107	(18,621)
OPERATING EXPENSES				
Commodities	13,795	13,795	2,504	11,291
Contractual	149,926	149,926	194,449	(44,523)
Maintenance	28,231	28,231	21,201	7,030
Other charges	3,400	3,400	3,444	(44)
Depreciation	43,663	43,663	39,652	4,011
Total operating expenses	239,015	239,015	261,250	(22,235)
Operating income (loss)	(182,287)	(182,287)	(223,143)	(40,856)
NONOPERATING REVENUES				
Use of money an property	-	-	20	(20)
Total nonoperating revenues	-	-	20	(20)
CHANGE IN NET POSITION	(182,287)	(182,287)	(223,123)	(40,876)
NET POSITION, BEGINNING OF YEAR	(101,620)	(101,620)	(101,620)	-
NET POSITION, END OF YEAR	\$ (283,907)	\$ (283,907)	\$ (324,743)	\$ (40,836)

INTERNAL SERVICE FUND

The Internal Service Fund is established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

The Group Health Insurance Fund is used to account for the City's Group Health Insurance premiums which are financed by City, employee, and retiree contributions, this fund is administered by the General Government Department - Human Resources Division.

City of Carbondale, Illinois
INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	The Group Health Insurance Fund	Variance with Final Budget
OPERATING REVENUES				
Employee contributions	\$ 550,259	\$ 550,259	\$ 520,134	\$ (30,125)
Retiree contributions	265,047	265,047	227,239	(37,808)
City contributions	4,248,695	4,248,695	4,130,283	(118,412)
Total operating revenues	5,064,001	5,064,001	4,877,656	(186,345)
OPERATING EXPENSES				
Contractual	1,320,404	1,320,404	1,319,246	1,158
Health insurance claims	3,651,180	3,651,180	4,130,862	(479,682)
Total operating expenses	4,971,584	4,971,584	5,450,108	(478,524)
Operating income (loss)	92,417	92,417	(572,452)	(664,869)
NONOPERATING REVENUES				
Use of money and property	2,720	2,720	9,740	7,020
Total nonoperating revenues	2,720	2,720	9,740	7,020
Income before transfers	95,137	95,137	(562,712)	(657,849)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
CHANGE IN NET POSITION	95,137	95,137	(562,712)	(657,849)
NET POSITION - BEGINNING OF YEAR	(951,288)	(951,288)	(951,288)	-
NET POSITION - END OF YEAR	\$ (856,151)	\$ (856,151)	\$ (1,514,000)	\$ (657,849)

FIDUCIARY FUNDS

Fiduciary Funds are established to account for assets held by the City in a trustee capacity. Fiduciary Funds include pension trust funds, private purpose trust funds and agency funds.

Firefighters' Pension Fund is used to account for the accumulation of resources for pension benefit payments to qualified firemen.

Police Pension Fund is used to account for the accumulation of resources for pension benefit payments to qualified policemen.

City of Carbondale, Illinois
STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
April 30, 2025

	Firefighters' Pension Fund	Police Pension Fund	Totals
ASSETS			
Cash	\$ 986,283	\$ 786,783	\$ 1,773,066
Due from other funds	11,461	18,866	30,327
Prepaid Expenses	1,500	1,500	3,000
	<u>999,244</u>	<u>807,149</u>	<u>1,806,393</u>
Investments, at fair value			
Illinois Police Officers Pension Investment Funds, pooled	-	61,267,666	61,267,666
Illinois Firefighters Pension Investment Funds, pooled	31,518,574	-	31,518,574
	<u>31,518,574</u>	<u>61,267,666</u>	<u>92,786,240</u>
Total investments	<u>31,518,574</u>	<u>61,267,666</u>	<u>92,786,240</u>
Total assets	<u>\$ 32,517,818</u>	<u>\$ 62,074,815</u>	<u>\$ 94,592,633</u>
LIABILITIES			
Due to other funds	\$ 1,553	\$ 1,497	\$ 3,050
Total liabilities	<u>1,553</u>	<u>1,497</u>	<u>3,050</u>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	<u>\$ 32,516,265</u>	<u>\$ 62,073,318</u>	<u>\$ 94,589,583</u>

City of Carbondale, Illinois
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
For the fiscal year ended April 30, 2025

	Firefighters' Pension Fund	Police Pension Fund	Totals
ADDITIONS			
Contributions			
Employer	\$ 663,293	\$ 1,076,879	\$ 1,740,172
Plan Member	217,836	528,362	746,198
Total contributions	881,129	1,605,241	2,486,370
Investment income			
Net appreciation of investments	2,175,371	4,112,132	6,287,503
Gain (loss) on sale of investments	362,563	1,120,351	1,482,914
Interest	459,182	31,088	490,270
Dividends	187,051	-	187,051
Investment expense	(51,089)	(39,658)	(90,747)
Other Income (loss)	(363)	343,618	343,255
Net investment income	3,132,715	5,567,531	8,700,246
Total additions	4,013,844	7,172,772	11,186,616
DEDUCTIONS			
Benefits and refunds of contributions	2,237,811	3,498,473	5,736,284
Administrative expense	39,447	46,007	85,454
Total deductions	2,277,258	3,544,480	5,821,738
INCREASE IN NET POSITION HELD IN TRUST FOR PENSION BENEFITS	1,736,586	3,628,292	5,364,878
NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING OF YEAR	30,779,679	58,445,026	89,224,705
NET POSITION HELD IN TRUST FOR PENSION BENEFITS, END OF YEAR	\$ 32,516,265	\$ 62,073,318	\$ 94,589,583

DISCRETELY PRESENTED COMPONENT UNIT

Component units are legally separate entities that meet any of three tests: 1) the primary government appoints the voting majority of the board of the component unit and is able to impose its will or is in a relationship of financial burden or benefit; 2) the component unit is fiscally dependent upon the primary government; or 3) the financial statements would be misleading if data from the component unit were not included. The following meet all qualifications.

The Public Library Fund provides a general program of public library services to the residents of Carbondale. The primary source of revenue is local property taxes.

City of Carbondale, Illinois
PUBLIC LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the fiscal year ended April 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
General property taxes	\$ 1,200,512	\$ 1,200,512	\$ 1,195,384	\$ (5,128)
Intergovernmental revenue	107,289	107,289	70,158	(37,131)
Fines	8,000	8,000	-	(8,000)
Use of money and property	22,250	22,250	145,090	122,840
Service charges, permits and fees	10,000	10,000	28,061	18,061
Contributions	53,060	53,060	202,073	149,013
Total revenues	1,401,111	1,401,111	1,640,766	239,655
EXPENDITURES				
Current - Library				
Personal services	909,739	909,739	886,753	22,986
Direct operating charges and services	462,981	462,981	517,681	(54,700)
Capital outlay	20,000	20,000	-	20,000
Total expenditures	1,392,720	1,392,720	1,404,434	(11,714)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,391	8,391	236,332	227,941
FUND BALANCES, BEGINNING OF YEAR	2,203,412	2,203,412	2,203,412	-
FUND BALANCES, END OF YEAR	\$ 2,211,803	\$ 2,211,803	\$ 2,439,744	\$ 227,941

City of Carbondale, Illinois
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF DISCRETELY PRESENTED COMPONENT UNITS
TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended April 30, 2025

Net change in fund balances - total discretely presented component units \$ 236,332

The change in net position reported for discretely presented component units in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$14,505) exceeded capital outlays (\$0) in the current period. (14,505)

The net effect of the change in deferred revenues. Revenues in the statement of activities that do not provide current financial resources are not reported in the funds. 37,484

Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. (113,719)

Change in net position of discretely presented component units \$ 145,592

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Capital assets used in the operations are not accounted for in governmental funds in the fund financial statements but are included in the governmental activities column in the government-wide financial statements. These include all capital assets including infrastructure assets not accounted for in Proprietary Funds or Trust Funds.

City of Carbondale, Illinois
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
April 30, 2025

	<u>2025</u>
Governmental Funds Capital Assets	
Land and improvements	\$ 13,516,952
Buildings	23,665,232
Streets, storm sewers, and sidewalks	72,518,319
Equipment	14,582,925
Construction in progress	<u>26,966,508</u>
Total Governmental Funds Capital Assets	<u><u>\$ 151,249,936</u></u>
Investments in Governmental Funds Capital Assets by source	
General fund	\$ 30,314,418
Special revenue fund	19,106,331
Community development grant	407,275
Foreign fire insurance board	147,585
Capital projects fund	<u>101,274,327</u>
Total Governmental Funds Capital Assets	<u><u>\$ 151,249,936</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Carbondale, Illinois
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
April 30, 2025

Function and Activity	Land and Improvements	Buildings	Streets, storm sewers, and sidewalks	Equipment	Construction in Progress	Total
General Government	\$ 1,073,174	\$ 331,756	\$ 843,364	\$ 1,775,662	\$ -	\$ 4,023,956
Public Safety						
Police	640,539	8,052,467	-	4,829,339	-	13,522,345
Fire	199,172	5,208,205	-	3,985,037	-	9,392,414
Total Public Safety	839,711	13,260,672	-	8,814,376	-	22,914,759
Public Works	9,812,442	10,072,804	71,674,955	3,712,344	26,966,508	122,239,053
Parks & Recreation	155,012	-	-	136,033	-	291,045
Development Services	1,636,613	-	-	144,510	-	1,781,123
Total Governmental Funds Capital Assets	\$ 13,516,952	\$ 23,665,232	\$ 72,518,319	\$ 14,582,925	\$ 26,966,508	\$ 151,249,936

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Carbondale, Illinois
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
April 30, 2025

Function and Activity	Governmental Funds Capital Assets April 30, 2024	Additions	Deductions	Governmental Funds Capital Assets April 30, 2025
General Government:	\$ 2,871,128	\$ 640,867	\$ -	\$ 3,511,995
Public Safety:				
Police	13,838,369	424,790	(97,281)	14,165,878
Fire	8,910,114	330,000	-	9,240,114
Total Public Safety	22,748,483	754,790	(97,281)	23,405,992
Public Works:	107,245,761	15,000,170	(41,340)	122,204,591
Parks & Recreation	292,039	-	-	292,039
Development Services:	1,850,419	-	(15,100)	1,835,319
Total Governmental Funds Capital Assets	\$ 135,007,830	\$ 16,395,827	\$ (153,721)	\$ 151,249,936

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

STATISTICAL SECTION

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	177-182
Revenue Capacity These schedules contain information to help the readers assess the City's most significant local revenue source, the sales tax.	183-195
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	196-200
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	201-204
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	205-206
Miscellaneous Information	207-208

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Carbondale, Illinois
NET POSITION BY COMPONENTS
Last ten fiscal years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets	\$ 34,733,217	\$ 36,302,259	\$ 36,970,813	\$ 38,755,049	\$ 41,487,985	\$ 42,844,880	\$ 46,599,354	\$ 52,190,509	\$ 67,862,283	\$ 81,128,106
Restricted	4,182,816	4,203,435	3,918,418	4,504,819	5,198,153	5,841,237	7,013,428	7,821,093	6,327,692	6,888,654
Unrestricted	(29,746,775)	(33,661,239)	(35,447,252)	(46,464,805)	(51,264,899)	(50,080,514)	(52,760,218)	(61,680,779)	(49,047,990)	(49,842,758)
Total governmental activities net position	\$ 9,169,258	\$ 6,844,455	\$ 5,441,979	\$ (3,204,937)	\$ (4,578,761)	\$ (1,394,397)	\$ 852,564	\$ (1,669,177)	\$ 25,141,985	\$ 38,174,002
Business-type activities:										
Net investment in capital assets	\$ 46,575,061	\$ 51,194,354	\$ 53,024,801	\$ 51,562,653	\$ 52,898,623	\$ 53,395,768	\$ 52,943,982	\$ 53,167,459	\$ 55,613,971	\$ 57,803,984
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	9,237,266	7,700,036	7,127,115	6,817,653	5,253,863	5,147,410	6,173,522	2,240,696	3,495,363	(264,240)
Total business-type activities net position	\$ 55,812,327	\$ 58,894,390	\$ 60,151,916	\$ 58,380,306	\$ 58,152,486	\$ 58,543,178	\$ 59,117,504	\$ 55,408,155	\$ 59,109,334	\$ 57,539,744
Primary Government:										
Net investment in capital assets	\$ 81,308,278	\$ 87,496,613	\$ 89,995,614	\$ 90,317,702	\$ 94,386,608	\$ 96,240,648	\$ 99,543,336	\$ 105,357,968	\$ 105,357,968	\$ 138,932,090
Restricted	4,182,816	4,203,435	3,918,418	4,504,819	5,198,153	5,841,237	7,013,428	7,821,093	6,327,692	6,888,654
Unrestricted	(20,509,509)	(25,961,203)	(28,320,137)	(39,647,152)	(46,011,036)	(44,933,104)	(46,586,696)	(59,440,083)	(45,552,627)	(50,106,998)
Total primary government net position	\$ 64,981,585	\$ 65,738,845	\$ 65,593,895	\$ 55,175,369	\$ 53,573,725	\$ 57,148,781	\$ 59,970,068	\$ 53,738,978	\$ 66,133,033	\$ 95,713,746

City of Carbondale, Illinois
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
Governmental activities:										
General government	\$ 5,050,840	\$ 5,596,103	\$ 6,952,357	\$ 5,806,854	\$ 5,361,775	\$ 4,709,792	\$ 6,874,219	\$ 12,357,177	\$ 3,294,454	\$ 7,533,935
Public safety	15,129,336	17,160,819	16,319,330	17,213,748	19,354,380	16,882,942	20,142,820	20,226,116	9,892,437	20,585,308
Community development	4,122,966	4,342,558	3,809,593	3,097,048	3,369,009	3,003,957	3,563,379	3,464,201	1,618,089	6,375,454
Public works	3,074,046	3,574,530	3,437,547	3,520,323	3,206,066	3,238,465	3,266,792	5,202,305	1,512,381	4,693,959
Interest on long-term debt	729,338	649,093	639,635	579,478	528,745	594,177	217,110	1,184,885	1,470,877	1,415,540
Total governmental activities expenses	28,106,526	31,323,103	31,158,462	30,217,451	31,819,975	28,429,333	34,064,320	42,434,684	17,788,238	40,604,196
Business-type activities:										
Waterworks and sewerage	7,881,874	8,518,761	9,343,628	9,014,301	9,197,806	8,092,383	8,112,340	12,529,117	6,434,875	11,393,066
Solid Waste	797,993	791,572	987,645	941,681	1,072,351	956,848	1,052,901	1,275,558	828,226	1,166,031
Other programs	548,752	442,323	359,524	551,916	481,092	424,703	485,398	436,041	435,527	468,599
Total business-type activities expenses	9,228,619	9,752,656	10,690,797	10,507,898	10,751,249	9,473,934	9,650,639	14,240,716	7,698,628	13,027,696
Total primary government expenses	37,335,145	41,075,759	41,849,259	40,725,349	42,571,224	37,903,267	43,714,959	56,675,400	25,486,866	53,631,892
Program Revenue:										
Governmental activities:										
Charges for services:										
General government	772,141	608,352	479,459	421,453	351,621	247,506	185,753	43,289	36,164	40,665
Public safety	432,756	464,423	499,764	452,647	523,302	504,472	488,132	590,065	794,665	813,257
Community development	280,712	304,382	314,641	341,925	308,913	288,613	297,538	308,775	262,350	286,495
Public works	95,263	118,453	104,220	98,311	101,209	106,195	123,609	165,673	131,921	131,582
Operating grants and contributions:										
General government	243,660	290,992	232,390	35,090	-	1,068,536	2,175,434	115,564	-	4,205,048
Public safety	280,209	239,791	338,026	379,453	168,449	121,305	93,131	207,349	1,359,839	2,136,924
Community development	152,648	237,622	-	-	1,656,862	-	25,000	1,896,528	-	-
Public works	148,681	187,215	134,016	-	-	-	-	-	-	-
Other governmental	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
General government	-	-	-	-	-	-	-	3,631,700	8,785,101	12,716,824
Public safety	-	-	-	-	-	-	-	-	-	-
Total governmental activities program revenue	2,406,070	2,451,230	2,102,516	1,728,879	3,110,356	2,336,627	3,388,597	6,958,943	11,370,040	20,330,795
Business-type activities:										
Charges for services:										
Waterworks and sewerage	10,728,003	10,394,974	9,998,590	9,381,996	9,178,207	8,727,472	8,941,821	9,167,760	8,944,377	9,570,654
Solid Waste	929,751	950,055	958,550	1,010,539	999,869	996,163	1,002,832	1,006,308	1,005,232	1,000,722
Other programs	346,997	306,869	259,066	207,737	137,352	71,163	135,585	127,856	104,881	76,287
Operating grants and contributions:										
Waterworks and sewerage	-	-	-	-	-	-	-	-	271,147	-
Solid Waste	-	-	-	-	-	-	-	-	-	-
Other programs	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions:										
Waterworks and sewerage	-	-	-	-	-	-	-	-	750,000	-
Solid Waste	-	-	-	-	-	-	-	-	-	-
Other programs	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenue	12,004,751	11,651,898	11,216,206	10,600,272	10,315,428	9,794,798	10,080,238	10,301,924	11,075,637	10,647,663
Total primary government program revenue	14,410,821	14,103,128	13,318,722	12,329,151	13,425,784	12,131,425	13,468,835	17,260,867	22,445,677	30,978,458
Net (Expense) Revenue:										
Governmental activities	(25,700,456)	(28,871,873)	(29,055,946)	(28,488,572)	(28,709,619)	(26,092,706)	(30,675,723)	(35,475,741)	(6,418,198)	(20,273,401)
Business-type activities	2,776,132	1,899,242	525,409	92,374	(435,821)	320,864	429,599	(3,938,792)	3,377,009	(2,380,033)
Total primary government net (expense) revenue	(22,924,324)	(26,972,631)	(28,530,537)	(28,396,198)	(29,145,440)	(25,771,842)	(30,246,124)	(39,414,533)	(3,041,189)	(22,653,434)

(Continued)

City of Carbondale, Illinois
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
General property taxes	1,226,871	1,390,312	1,854,168	1,749,469	1,740,820	1,804,964	1,989,700	2,033,306	2,212,232	2,434,195
Home rule and local tax	10,230,493	10,028,424	9,528,858	9,325,503	8,470,723	10,970,540	11,937,799	11,752,511	12,824,589	12,959,323
Service taxes	1,475,938	2,151,884	3,802,787	3,933,001	3,697,924	1,863,171	2,087,073	2,125,898	1,285,776	1,326,457
Utility taxes	2,024,984	1,941,737	1,909,074	1,876,259	1,762,102	1,662,041	1,767,500	1,707,140	1,585,646	1,648,073
Business franchise taxes and licenses	500,828	495,053	502,224	486,861	501,828	490,015	512,407	504,372	513,934	462,730
Motor fuel tax	1,076,761	1,511,192	1,573,179	1,549,581	1,300,129	2,170,400	2,035,486	1,583,680	1,618,551	1,666,146
Mobile home privilege tax	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues - unrestricted										
State sales, income, and use tax	8,694,160	8,255,549	8,052,537	8,241,774	8,967,491	9,685,500	11,597,972	10,959,185	11,186,133	11,338,263
Replacement tax	234,158	293,170	221,608	360,736	426,573	424,307	764,143	985,081	804,045	569,551
Federal Subsidies for Build America Bonds interest	148,018	143,876	138,942	133,695	127,656	95,601	7,946	-	-	-
Investment earnings	322,876	216,286	446,330	407,239	254,443	104,197	182,715	791,327	1,181,344	921,842
Miscellaneous	94,556	119,587	125,937	77,960	86,106	6,334	39,943	511,500	17,110	76,814
Transfers	-	-	(502,174)	-	-	-	-	-	-	-
Total governmental activities	26,029,643	26,547,070	27,653,470	28,142,078	27,335,795	29,277,070	32,922,684	32,954,000	33,229,360	33,403,394
Business-type activities:										
Investment earnings	85,565	110,122	159,916	247,563	208,001	66,505	61,076	228,666	293,001	271,983
Intergovernmental revenue	29,617	1,069,816	63,113	-	-	-	63,379	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-
Miscellaneous	124,983	2,883	6,914	3,586	-	3,323	20,272	777	31,169	538,460
Transfers	-	-	502,174	-	-	-	-	-	-	-
Total business-type activities	240,165	1,182,821	732,117	251,149	208,001	69,828	144,727	229,443	324,170	810,443
Total primary government	26,269,808	27,729,891	28,385,587	28,393,227	27,543,796	29,346,898	33,067,411	33,183,443	33,553,530	34,213,837
Changes in Net Position:										
Governmental activities:	329,187	(2,324,803)	(1,402,476)	(346,494)	(1,373,824)	3,184,364	2,246,961	(2,521,741)	26,811,162	13,129,993
Business-type activities:	3,016,297	3,082,063	1,257,526	343,523	(227,820)	390,692	574,326	(3,709,349)	3,701,179	(1,569,590)
Total primary government	3,345,484	757,260	(144,950)	(2,971)	(1,601,644)	3,575,056	2,821,287	(6,231,090)	30,512,341	11,560,403
Changes in accounting principals and corrections of errors										
Governmental activities:	(32,433,851)	-	-	(9,654,962)	-	-	-	-	-	(43,721)
Business-type activities:	(1,068,633)	-	-	(2,115,133)	-	-	-	-	-	-
Total primary government	(33,502,484)	-	-	(11,770,095)	-	-	-	-	-	(43,721)
Changes in Net Position after changes in accounting principals and corrections of errors:										
Governmental activities:	(32,104,664)	(2,324,803)	(1,402,476)	(10,001,456)	(1,373,824)	3,184,364	2,246,961	(2,521,741)	26,811,162	13,086,272
Business-type activities:	1,947,664	3,082,063	1,257,526	(1,771,610)	(227,820)	390,692	574,326	(3,709,349)	3,701,179	(1,569,590)
Total primary government	\$ (30,157,000)	\$ 757,260	\$ (144,950)	\$ (11,773,066)	\$ (1,601,644)	\$ 3,575,056	\$ 2,821,287	\$ (6,231,090)	\$ 30,512,341	\$ 11,516,682

City of Carbondale, Illinois
FUND BALANCES, GOVERNMENTAL FUNDS
Last ten fiscal years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund:										
Nonspendable	\$ 518,245	\$ 421,430	\$ 453,243	\$ 400,405	\$ 713,786	\$ 692,566	\$ 724,303	\$ 794,154	\$ 982,882	\$ 855,423
Restricted	533,075	575,998	775,088	958,334	1,058,999	1,110,495	1,199,074	1,281,602	1,404,954	1,966,555
Committed	1,647,689	1,681,377	1,707,454	1,512,779	1,537,818	1,578,655	1,616,640	1,666,554	1,689,728	1,720,732
Assigned	3,950	3,950	3,950	4,808	4,808	4,808	5,656	6,091	7,185	7,743
Unassigned	5,925,588	4,868,331	3,750,273	3,465,524	1,346,308	4,453,685	8,499,859	9,240,055	9,213,273	7,740,190
Total General Fund	\$ 8,628,547	\$ 7,551,086	\$ 6,690,008	\$ 6,341,850	\$ 4,661,719	\$ 7,840,209	\$ 12,045,532	\$ 12,988,456	\$ 13,298,022	\$ 12,290,643
All Other Governmental Funds:										
Special revenue funds										
Restricted	\$ 1,136,864	\$ 1,107,556	\$ 1,178,903	\$ 1,342,642	\$ 2,521,766	\$ 3,130,557	\$ 4,287,132	\$ 4,859,506	\$ 3,170,065	\$ 3,156,399
Unassigned	(14,802)	-	-	-	-	(228,989)	-	-	-	-
Capital project funds										
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	845,266	381,022	845,358	251,896	288,133	-	564,917	1,796,005	1,503,880	3,486,727
Debt service fund										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,512,877	2,494,881	1,920,853	1,913,704	1,617,388	1,600,072	1,527,222	1,679,984	1,752,673	1,765,700
Total all other governmental funds	\$ 4,480,205	\$ 3,983,459	\$ 3,945,114	\$ 3,508,242	\$ 4,427,287	\$ 4,501,640	\$ 6,379,271	\$ 8,335,495	\$ 6,426,618	\$ 8,408,826

GASB Statement No. 54 was implemented at April 30, 2012.

City of Carbondale, Illinois
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
Last ten fiscal years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
General property taxes	\$ 1,229,297	\$ 1,473,184	\$ 1,854,168	\$ 1,749,469	\$ 1,740,820	\$ 1,804,964	\$ 1,989,700	\$ 2,033,306	\$ 2,212,232	\$ 2,434,195
Sales Service and utility taxes	14,015,318	14,806,309	15,961,562	15,804,901	14,933,417	15,203,271	17,017,990	17,126,865	17,199,471	17,198,424
Intergovernmental revenue	10,546,372	10,331,267	9,830,912	9,896,496	11,516,838	12,729,534	15,465,548	17,924,903	22,250,209	31,368,185
Business franchise taxes and licenses	500,828	495,052	502,224	486,861	501,828	490,015	512,407	504,372	513,934	462,730
Fines	626,482	512,398	400,961	351,739	294,343	241,540	167,341	197,660	181,237	188,269
Use of money and property	322,876	216,286	446,330	407,239	254,443	123,691	182,716	791,327	1,181,344	921,842
Service charges, permits and fees	917,231	993,866	990,363	962,597	990,702	918,747	927,691	1,107,802	1,043,863	1,083,730
Federal subsidies for Build America Bonds interest	148,018	143,876	138,942	133,695	127,656	95,601	7,946	-	-	-
Property owner contributions	-	-	-	-	33,657	-	-	-	-	-
Total Revenues	28,306,422	28,972,238	30,125,462	29,792,997	30,393,704	31,607,363	36,271,339	39,686,235	44,582,290	53,657,375
Expenditures										
General government	2,579,686	2,528,327	2,597,240	2,258,261	2,303,810	2,466,403	2,970,306	3,211,107	3,370,198	3,686,254
Finance	953,224	1,001,238	1,118,122	1,018,141	1,102,704	977,075	1,181,514	1,131,222	1,243,853	1,314,941
Police	9,534,607	10,318,871	10,970,205	10,931,990	11,138,743	10,511,970	31,360,978	9,182,713	10,795,539	12,826,614
Fire	3,799,134	3,914,875	4,437,785	5,089,128	4,444,001	4,016,123	22,071,238	3,716,758	3,972,858	4,443,448
Development services	1,281,351	1,228,975	1,045,842	1,040,266	1,071,759	1,135,948	919,393	1,133,630	1,225,762	2,334,724
Public works	3,111,713	3,438,859	3,318,650	3,843,136	3,193,701	3,142,937	3,123,891	3,279,998	3,396,508	4,026,919
Parks & Recreation	-	-	-	-	-	-	136,303	163,152	421,602	385,685
Community services	2,838,788	3,073,009	2,740,782	2,054,644	2,138,609	1,975,195	2,198,194	3,807,659	2,025,732	3,260,687
Capital improvements	1,322,921	2,670,427	4,904,912	2,922,137	3,461,159	2,104,123	4,418,005	6,382,672	15,535,782	16,395,827
Debt service										
Principal	1,710,000	1,765,000	1,805,000	1,340,000	1,785,000	1,600,000	1,670,000	3,320,000	2,740,000	2,625,000
Interest	690,903	627,815	599,661	576,328	525,345	591,027	214,510	1,183,384	1,469,877	1,414,041
Fiscal agent fees	4,080	4,050	3,072	3,150	3,400	3,150	2,600	1,501	1,000	1,499
Total Expenditures	27,826,407	30,571,446	33,541,271	31,077,181	31,168,231	28,523,951	70,266,932	36,513,796	46,198,711	52,715,639
Excess of revenues (under) expenditures	480,015	(1,599,208)	(3,415,809)	(1,284,184)	(774,527)	3,083,412	(33,995,593)	3,172,439	(1,616,421)	941,736
Other Financing Sources (Uses):										
Refunding bond proceeds	-	-	-	-	-	(152,179)	(546,394)	-	-	-
Loan proceeds	-	-	2,970,149	460,200	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	315,276	40,584,999	-	-	-
Insurance proceeds	64,984	25,001	48,411	38,954	13,441	6,334	39,943	226,708	17,110	76,814
Transfers in	2,605,396	2,859,822	3,018,792	3,033,576	2,639,284	3,359,495	4,019,659	5,699,723	5,667,019	5,479,909
Transfers out	(2,605,396)	(2,859,822)	(3,520,966)	(3,033,576)	(2,639,284)	(3,359,495)	(4,019,659)	(6,199,723)	(5,667,019)	(5,479,909)
Total other financing sources (uses)	64,984	25,001	2,516,386	499,154	13,441	169,431	40,078,548	(273,292)	17,110	76,814
Net changes in fund balance	\$ 544,999	\$ (1,574,207)	\$ (899,423)	\$ (785,030)	\$ (761,086)	\$ 3,252,843	\$ 6,082,955	\$ 2,899,147	\$ (1,599,311)	\$ 1,018,550
Debt service as a percentage of noncapital expenditures	9.1%	8.6%	8.4%	6.8%	8.4%	8.3%	2.9%	15.0%	13.7%	11.1%

City of Carbondale, Illinois
GOVERNMENT-WIDE EXPENSES BY FUNCTION
Last ten fiscal years
(Unaudited)

Fiscal Year	General Government	Public Safety	Community Development	Public Works	Interest on Long Term Debt	Waterworks and Sewerage	Solid Waste	Other Programs	Total
2016	\$ 5,050,840	\$ 15,129,336	\$ 4,122,966	\$ 3,074,046	\$ 729,338	\$ 7,881,874	\$ 797,993	\$ 548,752	\$ 37,335,145
2017	\$ 5,596,103	\$ 17,160,819	\$ 4,342,558	\$ 3,574,530	\$ 649,093	\$ 8,518,761	\$ 791,572	\$ 442,323	\$ 41,075,759
2018	\$ 6,952,357	\$ 16,319,330	\$ 3,809,593	\$ 3,437,547	\$ 639,635	\$ 9,343,628	\$ 987,645	\$ 359,524	\$ 41,849,259
2019	\$ 5,806,854	\$ 17,213,748	\$ 3,097,048	\$ 3,520,323	\$ 579,478	\$ 9,014,301	\$ 941,681	\$ 551,916	\$ 40,725,349
2020	\$ 5,361,775	\$ 19,354,380	\$ 3,369,009	\$ 3,206,066	\$ 528,745	\$ 9,197,806	\$ 1,072,351	\$ 481,092	\$ 42,571,224
2021	\$ 4,709,792	\$ 16,882,942	\$ 3,003,957	\$ 3,238,465	\$ 594,177	\$ 8,092,383	\$ 956,848	\$ 424,703	\$ 37,903,267
2022	\$ 6,874,219	\$ 20,142,820	\$ 3,563,379	\$ 3,266,792	\$ 217,110	\$ 8,112,340	\$ 1,052,901	\$ 485,398	\$ 43,714,959
2023	\$ 12,357,177	\$ 20,226,116	\$ 3,464,201	\$ 5,202,305	\$ 1,184,885	\$ 12,529,117	\$ 1,275,558	\$ 436,041	\$ 56,675,400
2024	\$ 3,294,454	\$ 9,892,437	\$ 1,618,089	\$ 1,512,381	\$ 1,470,877	\$ 6,434,875	\$ 828,226	\$ 435,527	\$ 25,486,866
2025	\$ 7,533,935	\$ 20,585,308	\$ 6,375,454	\$ 4,693,959	\$ 1,415,540	\$ 11,393,066	\$ 1,166,031	\$ 468,599	\$ 53,631,892

City of Carbondale, Illinois
GOVERNMENT-WIDE REVENUES
Last ten fiscal years
(Unaudited)

Fiscal Year	Program Revenues			General Revenues							Total
	Service Charges Permits and Fees	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Investment Earnings	Intergovernmental Revenues	Insurance Proceeds	Federal Subsidies Build America Bonds	Miscellaneous		
2016	\$ 13,585,623	\$ 825,198	\$ -	\$ 16,770,033	\$ 408,441	\$ 8,723,777	\$ -	\$ 148,018	\$ 219,539	\$ 40,680,629	
2017	\$ 13,147,508	\$ 955,620	\$ -	\$ 17,811,772	\$ 326,408	\$ 9,325,365	\$ -	\$ 143,876	\$ 122,470	\$ 41,833,019	
2018	\$ 12,614,290	\$ 704,432	\$ -	\$ 19,391,898	\$ 606,246	\$ 8,115,650	\$ -	\$ 138,942	\$ 132,851	\$ 41,704,309	
2019	\$ 11,914,608	\$ 414,543	\$ -	\$ 19,281,410	\$ 654,802	\$ 8,241,774	\$ -	\$ 133,695	\$ 81,546	\$ 40,722,378	
2020	\$ 11,600,473	\$ 1,825,311	\$ -	\$ 17,900,099	\$ 462,444	\$ 8,967,491	\$ -	\$ 127,656	\$ 86,106	\$ 40,969,580	
2021	\$ 10,941,584	\$ 1,189,841	\$ -	\$ 19,385,438	\$ 104,197	\$ 9,685,500	\$ -	\$ 95,601	\$ 6,334	\$ 41,408,495	
2022	\$ 11,175,270	\$ 2,293,565	\$ -	\$ 21,063,994	\$ 243,791	\$ 11,691,465	\$ -	\$ 7,946	\$ 60,215	\$ 46,536,246	
2023	\$ 11,409,726	\$ 2,219,441	\$ 3,631,700	\$ 21,936,201	\$ 1,019,993	\$ 9,714,972	\$ -	\$ -	\$ 511,277	\$ 50,443,310	
2024	\$ 11,279,590	\$ 1,359,839	\$ 8,785,101	\$ 20,040,728	\$ 1,474,345	\$ 13,011,325	\$ -	\$ -	\$ 48,279	\$ 55,999,207	
2025	\$ 11,919,662	\$ 6,341,972	\$ 12,716,824	\$ 20,496,924	\$ 1,193,825	\$ 11,907,814	\$ -	\$ -	\$ 615,274	\$ 65,192,295	

City of Carbondale, Illinois
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION
TOTAL PRIMARY GOVERNMENT
 Last ten fiscal years

Fiscal Year		General Government	Finance	Police	Fire	Development Services	Public Works	Parks and Recreation	Community Services	Capital Improvements	Debt Service	Totals Primary Government
2016	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,377,345	\$ 953,224	\$ 9,534,607	\$ 3,799,134	\$ 1,281,351	\$ 3,111,713	\$ -	\$ 2,838,788	\$ 1,525,262	\$ 2,404,983	\$ 27,826,407
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,377,345	\$ 953,224	\$ 9,534,607	\$ 3,799,134	\$ 1,281,351	\$ 3,111,713	\$ -	\$ 2,838,788	\$ 1,525,262	\$ 2,404,983	\$ 27,826,407
2017	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,528,327	\$ 1,001,238	\$ 10,318,871	\$ 3,914,875	\$ 1,228,975	\$ 3,438,859	\$ -	\$ 3,073,009	\$ 2,670,427	\$ 2,396,865	\$ 30,571,446
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,528,327	\$ 1,001,238	\$ 10,318,871	\$ 3,914,875	\$ 1,228,975	\$ 3,438,859	\$ -	\$ 3,073,009	\$ 2,670,427	\$ 2,396,865	\$ 30,571,446
2018	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,597,240	\$ 1,118,122	\$ 10,970,205	\$ 4,437,785	\$ 1,045,842	\$ 3,318,650	\$ -	\$ 2,740,782	\$ 4,904,912	\$ 2,407,733	\$ 33,541,271
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,597,240	\$ 1,118,122	\$ 10,970,205	\$ 4,437,785	\$ 1,045,842	\$ 3,318,650	\$ -	\$ 2,740,782	\$ 4,904,912	\$ 2,407,733	\$ 33,541,271
2019	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,258,261	\$ 1,018,141	\$ 10,931,990	\$ 5,089,128	\$ 1,040,266	\$ 3,843,136	\$ -	\$ 2,054,644	\$ 2,922,137	\$ 1,919,478	\$ 31,077,181
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,258,261	\$ 1,018,141	\$ 10,931,990	\$ 5,089,128	\$ 1,040,266	\$ 3,843,136	\$ -	\$ 2,054,644	\$ 2,922,137	\$ 1,919,478	\$ 31,077,181
2020	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,303,810	\$ 1,102,704	\$ 11,138,743	\$ 4,444,001	\$ 1,071,759	\$ 3,193,701	\$ -	\$ 2,138,609	\$ 3,461,159	\$ 2,313,745	\$ 31,168,231
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,303,810	\$ 1,102,704	\$ 11,138,743	\$ 4,444,001	\$ 1,071,759	\$ 3,193,701	\$ -	\$ 2,138,609	\$ 3,461,159	\$ 2,313,745	\$ 31,168,231
2021	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,466,403	\$ 977,075	\$ 10,511,970	\$ 4,016,123	\$ 1,135,948	\$ 3,142,937	\$ -	\$ 1,975,195	\$ 2,104,123	\$ 2,194,177	\$ 28,523,951
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,466,403	\$ 977,075	\$ 10,511,970	\$ 4,016,123	\$ 1,135,948	\$ 3,142,937	\$ -	\$ 1,975,195	\$ 2,104,123	\$ 2,194,177	\$ 28,523,951
2022	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 2,970,306	\$ 1,181,514	\$ 31,360,978	\$ 22,071,238	\$ 919,393	\$ 3,123,891	\$ 136,303	\$ 2,198,194	\$ 4,418,005	\$ 1,887,110	\$ 70,266,932
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 2,970,306	\$ 1,181,514	\$ 31,360,978	\$ 22,071,238	\$ 919,393	\$ 3,123,891	\$ 136,303	\$ 2,198,194	\$ 4,418,005	\$ 1,887,110	\$ 70,266,932
2023	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 3,211,107	\$ 1,131,222	\$ 9,182,713	\$ 3,716,758	\$ 1,133,630	\$ 3,279,998	\$ 163,152	\$ 3,807,659	\$ 6,382,672	\$ 4,504,885	\$ 36,513,796
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 3,211,107	\$ 1,131,222	\$ 9,182,713	\$ 3,716,758	\$ 1,133,630	\$ 3,279,998	\$ 163,152	\$ 3,807,659	\$ 6,382,672	\$ 4,504,885	\$ 36,513,796
2024	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 3,370,198	\$ 1,243,853	\$ 10,795,539	\$ 3,972,858	\$ 1,225,762	\$ 3,396,508	\$ 421,602	\$ 2,025,732	\$ 15,535,782	\$ 4,210,877	\$ 46,198,711
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 3,370,198	\$ 1,243,853	\$ 10,795,539	\$ 3,972,858	\$ 1,225,762	\$ 3,396,508	\$ 421,602	\$ 2,025,732	\$ 15,535,782	\$ 4,210,877	\$ 46,198,711
2025	Gen., Special Rev., Debt Serv., Cap. Proj. Funds	\$ 3,686,254	\$ 1,314,941	\$ 12,826,614	\$ 4,443,448	\$ 2,334,724	\$ 4,026,919	\$ 385,685	\$ 3,260,687	\$ 16,395,827	\$ 4,040,540	\$ 52,715,639
	Expendable Trust Funds	-	-	-	-	-	-	-	-	-	-	-
	Totals	\$ 3,686,254	\$ 1,314,941	\$ 12,826,614	\$ 4,443,448	\$ 2,334,724	\$ 4,026,919	\$ 385,685	\$ 3,260,687	\$ 16,395,827	\$ 4,040,540	\$ 52,715,639

City of Carbondale, Illinois
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
TOTAL REPORTING ENTITY
Last ten fiscal years

Fiscal Year		General Government	Finance	Police	Fire	Development Services	Public Works	Parks and Recreation	Community Services	Capital Improvements	Debt Service	Totals Reporting Entity
2016	Totals-Primary Government	\$ 2,377,345	\$ 953,224	\$ 9,534,607	\$ 3,799,134	\$ 1,281,351	\$ 3,111,713	\$ -	\$ 2,838,788	\$ 1,525,262	\$ 2,404,983	\$ 27,826,407
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,030,859
	Totals	\$ 2,377,345	\$ 953,224	\$ 9,534,607	\$ 3,799,134	\$ 1,281,351	\$ 3,111,713	\$ -	\$ 2,838,788	\$ 1,525,262	\$ 2,404,983	\$ 28,857,266
2017	Totals-Primary Government	\$ 2,528,327	\$ 1,001,238	\$ 10,318,871	\$ 3,914,875	\$ 1,228,975	\$ 3,438,859	\$ -	\$ 3,073,009	\$ 2,670,427	\$ 2,396,865	\$ 30,571,446
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,150,748
	Totals	\$ 2,528,327	\$ 1,001,238	\$ 10,318,871	\$ 3,914,875	\$ 1,228,975	\$ 3,438,859	\$ -	\$ 3,073,009	\$ 2,670,427	\$ 2,396,865	\$ 31,722,194
2018	Totals-Primary Government	\$ 2,597,240	\$ 1,118,122	\$ 10,970,205	\$ 4,437,785	\$ 1,045,842	\$ 3,318,650	\$ -	\$ 2,740,782	\$ 4,904,912	\$ 2,407,733	\$ 33,541,271
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,054,329
	Totals	\$ 2,597,240	\$ 1,118,122	\$ 10,970,205	\$ 4,437,785	\$ 1,045,842	\$ 3,318,650	\$ -	\$ 2,740,782	\$ 4,904,912	\$ 2,407,733	\$ 34,595,600
2019	Totals-Primary Government	\$ 2,258,261	\$ 1,018,141	\$ 10,931,990	\$ 5,089,128	\$ 1,040,266	\$ 3,843,136	\$ -	\$ 2,054,644	\$ 2,922,137	\$ 1,919,478	\$ 31,077,181
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,126,205
	Totals	\$ 2,258,261	\$ 1,018,141	\$ 10,931,990	\$ 5,089,128	\$ 1,040,266	\$ 3,843,136	\$ -	\$ 2,054,644	\$ 2,922,137	\$ 1,919,478	\$ 32,203,386
2020	Totals-Primary Government	\$ 2,303,810	\$ 1,102,704	\$ 11,138,743	\$ 4,444,001	\$ 1,071,759	\$ 3,193,701	\$ -	\$ 2,138,609	\$ 3,461,159	\$ 2,313,745	\$ 31,168,231
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,047,079
	Totals	\$ 2,303,810	\$ 1,102,704	\$ 11,138,743	\$ 4,444,001	\$ 1,071,759	\$ 3,193,701	\$ -	\$ 2,138,609	\$ 3,461,159	\$ 2,313,745	\$ 32,215,310
2021	Totals-Primary Government	\$ 2,466,403	\$ 977,075	\$ 10,511,970	\$ 4,016,123	\$ 1,135,948	\$ 3,142,937	\$ -	\$ 1,975,195	\$ 2,104,123	\$ 2,194,177	\$ 28,523,951
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,037,471
	Totals	\$ 2,466,403	\$ 977,075	\$ 10,511,970	\$ 4,016,123	\$ 1,135,948	\$ 3,142,937	\$ -	\$ 1,975,195	\$ 2,104,123	\$ 2,194,177	\$ 29,561,422
2022	Totals-Primary Government	\$ 2,970,306	\$ 1,181,514	\$ 31,360,978	\$ 22,071,238	\$ 919,393	\$ 3,123,891	\$ 136,303	\$ 2,198,194	\$ 4,418,005	\$ 1,887,110	\$ 70,266,932
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,189,609
	Totals	\$ 2,970,306	\$ 1,181,514	\$ 31,360,978	\$ 22,071,238	\$ 919,393	\$ 3,123,891	\$ 136,303	\$ 2,198,194	\$ 4,418,005	\$ 1,887,110	\$ 71,456,541
2023	Totals-Primary Government	\$ 3,211,107	\$ 1,131,222	\$ 9,182,713	\$ 3,716,758	\$ 1,133,630	\$ 3,279,998	\$ 163,152	\$ 3,807,659	\$ 6,382,672	\$ 4,504,885	\$ 36,513,796
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,193,131
	Totals	\$ 3,211,107	\$ 1,131,222	\$ 9,182,713	\$ 3,716,758	\$ 1,133,630	\$ 3,279,998	\$ 163,152	\$ 3,807,659	\$ 6,382,672	\$ 4,504,885	\$ 37,706,927
2024	Totals-Primary Government	\$ 3,370,198	\$ 1,243,853	\$ 10,795,539	\$ 3,972,858	\$ 1,225,762	\$ 3,396,508	\$ 421,602	\$ 2,025,732	\$ 15,535,782	\$ 4,210,877	\$ 46,198,711
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,284,092
	Totals	\$ 3,370,198	\$ 1,243,853	\$ 10,795,539	\$ 3,972,858	\$ 1,225,762	\$ 3,396,508	\$ 421,602	\$ 2,025,732	\$ 15,535,782	\$ 4,210,877	\$ 47,482,803
2025	Totals-Primary Government	\$ 3,686,254	\$ 1,314,941	\$ 12,826,614	\$ 4,443,448	\$ 2,334,724	\$ 4,026,919	\$ 385,685	\$ 3,260,687	\$ 16,395,827	\$ 4,040,540	\$ 52,715,639
	Discrete Component Unit	-	-	-	-	-	-	-	-	-	-	1,404,434
	Totals	\$ 3,686,254	\$ 1,314,941	\$ 12,826,614	\$ 4,443,448	\$ 2,334,724	\$ 4,026,919	\$ 385,685	\$ 3,260,687	\$ 16,395,827	\$ 4,040,540	\$ 54,120,073

Note: Primary Government totals include the General, Special Revenue, Debt Service and Capital Projects Funds
Note: Discrete Component Unit is the Carbondale Public Library

City of Carbondale, Illinois
GENERAL GOVERNMENTAL REVENUES BY SOURCE
TOTAL PRIMARY GOVERNMENT
Last ten fiscal years

Fiscal Year		General Property Taxes	Sales, Service & Utility Taxes	Inter-governmental Revenue	Business Franchise Taxes & Licenses	Fines	Use of Money & Property	Service Charges, Permits & Fees	Property Owner Contributions	Totals Primary Government
2016	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,229,297	\$ 14,015,318	\$ 10,694,390	\$ 500,828	\$ 626,482	\$ 322,876	\$ 917,231	\$ -	\$ 28,306,422
	Totals	\$ 1,229,297	\$ 14,015,318	\$ 10,694,390	\$ 500,828	\$ 626,482	\$ 322,876	\$ 917,231	\$ -	\$ 28,306,422
2017	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,473,184	\$ 14,950,185	\$ 10,331,267	\$ 495,052	\$ 512,398	\$ 216,286	\$ 993,866	\$ -	\$ 28,972,238
	Totals	\$ 1,473,184	\$ 14,950,185	\$ 10,331,267	\$ 495,052	\$ 512,398	\$ 216,286	\$ 993,866	\$ -	\$ 28,972,238
2018	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,854,168	\$ 15,961,562	\$ 9,969,854	\$ 502,224	\$ 400,961	\$ 446,330	\$ 990,363	\$ -	\$ 30,125,462
	Totals	\$ 1,854,168	\$ 15,961,562	\$ 9,969,854	\$ 502,224	\$ 400,961	\$ 446,330	\$ 990,363	\$ -	\$ 30,125,462
2019	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,749,469	\$ 15,804,901	\$ 10,030,191	\$ 486,861	\$ 351,739	\$ 407,239	\$ 962,597	\$ -	\$ 29,792,997
	Totals	\$ 1,749,469	\$ 15,804,901	\$ 10,030,191	\$ 486,861	\$ 351,739	\$ 407,239	\$ 962,597	\$ -	\$ 29,792,997
2020	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,740,820	\$ 14,933,417	\$ 11,644,494	\$ 501,828	\$ 294,343	\$ 254,443	\$ 990,702	\$ 33,657	\$ 30,393,704
	Totals	\$ 1,740,820	\$ 14,933,417	\$ 11,644,494	\$ 501,828	\$ 294,343	\$ 254,443	\$ 990,702	\$ 33,657	\$ 30,393,704
2021	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,804,964	\$ 15,203,271	\$ 12,825,135	\$ 490,015	\$ 241,540	\$ 123,691	\$ 918,747	\$ -	\$ 31,607,363
	Totals	\$ 1,804,964	\$ 15,203,271	\$ 12,825,135	\$ 490,015	\$ 241,540	\$ 123,691	\$ 918,747	\$ -	\$ 31,607,363
2022	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 1,989,700	\$ 17,017,990	\$ 15,473,495	\$ 512,407	\$ 167,341	\$ 182,715	\$ 927,691	\$ -	\$ 36,271,339
	Totals	\$ 1,989,700	\$ 17,017,990	\$ 15,473,495	\$ 512,407	\$ 167,341	\$ 182,715	\$ 927,691	\$ -	\$ 36,271,339
2023	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 2,033,306	\$ 17,126,865	\$ 17,924,903	\$ 504,372	\$ 197,660	\$ 791,327	\$ 1,107,802	\$ -	\$ 39,686,235
	Totals	\$ 2,033,306	\$ 17,126,865	\$ 17,924,903	\$ 504,372	\$ 197,660	\$ 791,327	\$ 1,107,802	\$ -	\$ 39,686,235
2024	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 2,212,232	\$ 17,199,471	\$ 22,250,209	\$ 513,934	\$ 181,237	\$ 1,181,344	\$ 1,043,863	\$ -	\$ 44,582,290
	Totals	\$ 2,212,232	\$ 17,199,471	\$ 22,250,209	\$ 513,934	\$ 181,237	\$ 1,181,344	\$ 1,043,863	\$ -	\$ 44,582,290
2025	Gen., Special Rev., Debt Serv., Cap. Proj. Funds Expendable Trust Funds	\$ 2,434,195	\$ 17,198,424	\$ 31,368,185	\$ 462,730	\$ 188,269	\$ 921,842	\$ 1,083,730	\$ -	\$ 53,657,375
	Totals	\$ 2,434,195	\$ 17,198,424	\$ 31,368,185	\$ 462,730	\$ 188,269	\$ 921,842	\$ 1,083,730	\$ -	\$ 53,657,375

City of Carbondale, Illinois
GENERAL GOVERNMENTAL REVENUES BY SOURCE
TOTAL REPORTING ENTITY
Last ten fiscal years

Fiscal Year		General Property Taxes	Sales, Service & Utility Taxes	Inter-governmental Revenue	Business Franchise Taxes & Licenses	Fines	Use of Money & Property	Service Charges, Permits & Fees	Property Owner Contributions	Totals Reporting Entity
2016	Totals-Primary Government	\$ 1,229,297	\$ 14,015,318	\$ 10,694,390	\$ 500,828	\$ 626,482	\$ 322,876	\$ 917,231	\$ -	\$ 28,306,422
	Discrete Component Unit	1,002,469	-	56,712	-	15,879	676	3,746	65,750	1,145,232
	Totals	\$ 2,231,766	\$ 14,015,318	\$ 10,751,102	\$ 500,828	\$ 642,361	\$ 323,552	\$ 920,977	\$ 65,750	\$ 29,451,654
2017	Totals-Primary Government	\$ 1,473,184	\$ 14,950,185	\$ 10,331,267	\$ 495,052	\$ 512,398	\$ 216,286	\$ 993,866	\$ -	\$ 28,972,238
	Discrete Component Unit	1,026,877	-	52,742	-	-	6,462	18,737	112,245	1,217,063
	Totals	\$ 2,500,061	\$ 14,950,185	\$ 10,384,009	\$ 495,052	\$ 512,398	\$ 222,748	\$ 1,012,603	\$ 112,245	\$ 30,189,301
2018	Totals-Primary Government	\$ 1,854,168	\$ 16,100,504	\$ 9,830,912	\$ 502,224	\$ 400,961	\$ 446,330	\$ 990,363	\$ -	\$ 30,125,462
	Discrete Component Unit	1,027,473	-	52,399	-	-	6,871	18,256	70,487	1,175,486
	Totals	\$ 2,881,641	\$ 16,100,504	\$ 9,883,311	\$ 502,224	\$ 400,961	\$ 453,201	\$ 1,008,619	\$ 70,487	\$ 31,300,948
2019	Totals-Primary Government	\$ 1,749,469	\$ 15,804,901	\$ 10,030,191	\$ 486,861	\$ 351,739	\$ 407,239	\$ 962,597	\$ -	\$ 29,792,997
	Discrete Component Unit	1,042,196	-	42,967	-	-	12,402	19,345	105,013	1,221,923
	Totals	\$ 2,791,665	\$ 15,804,901	\$ 10,073,158	\$ 486,861	\$ 351,739	\$ 419,641	\$ 981,942	\$ 105,013	\$ 31,014,920
2020	Totals-Primary Government	\$ 1,740,820	\$ 14,933,417	\$ 11,644,494	\$ 501,828	\$ 294,343	\$ 254,443	\$ 990,702	\$ 33,657	\$ 30,393,704
	Discrete Component Unit	1,058,472	-	55,242	-	-	48,769	16,597	48,847	1,227,927
	Totals	\$ 2,799,292	\$ 14,933,417	\$ 11,699,736	\$ 501,828	\$ 294,343	\$ 303,212	\$ 1,007,299	\$ 82,504	\$ 31,621,631
2021	Totals-Primary Government	\$ 1,804,964	\$ 15,203,271	\$ 12,825,135	\$ 490,015	\$ 241,540	\$ 123,691	\$ 918,747	\$ -	\$ 31,607,363
	Discrete Component Unit	1,067,976	-	52,231	-	-	35,612	5,318	63,501	1,224,638
	Totals	\$ 2,872,940	\$ 15,203,271	\$ 12,877,366	\$ 490,015	\$ 241,540	\$ 159,303	\$ 924,065	\$ 63,501	\$ 32,832,001
2022	Totals-Primary Government	\$ 1,989,700	\$ 17,017,990	\$ 15,473,495	\$ 512,407	\$ 167,341	\$ 182,715	\$ 927,691	\$ -	\$ 36,271,339
	Discrete Component Unit	1,106,512	-	120,121	-	-	40,675	11,722	107,138	1,386,168
	Totals	\$ 3,096,212	\$ 17,017,990	\$ 15,593,616	\$ 512,407	\$ 167,341	\$ 223,390	\$ 939,413	\$ 107,138	\$ 37,657,507
2023	Totals-Primary Government	\$ 2,033,306	\$ 17,126,865	\$ 17,924,903	\$ 504,372	\$ 197,660	\$ 791,327	\$ 1,107,802	\$ -	\$ 39,686,235
	Discrete Component Unit	1,112,462	-	157,214	-	-	77,424	10,947	172,352	1,530,399
	Totals	\$ 3,145,768	\$ 17,126,865	\$ 18,082,117	\$ 504,372	\$ 197,660	\$ 868,751	\$ 1,118,749	\$ 172,352	\$ 41,216,634
2024	Totals-Primary Government	\$ 2,212,232	\$ 17,199,471	\$ 22,250,209	\$ 513,934	\$ 181,237	\$ 1,181,344	\$ 1,043,863	\$ -	\$ 44,582,290
	Discrete Component Unit	1,154,844	-	113,868	-	-	134,940	24,797	169,370	1,597,819
	Totals	\$ 3,367,076	\$ 17,199,471	\$ 22,364,077	\$ 513,934	\$ 181,237	\$ 1,316,284	\$ 1,068,660	\$ 169,370	\$ 46,180,109
2025	Totals-Primary Government	\$ 2,434,195	\$ 17,198,424	\$ 31,368,185	\$ 462,730	\$ 188,269	\$ 921,842	\$ 1,083,730	\$ -	\$ 53,657,375
	Discrete Component Unit	1,232,868	-	70,158	-	-	145,090	28,061	202,073	1,678,250
	Totals	\$ 3,667,063	\$ 17,198,424	\$ 31,438,343	\$ 462,730	\$ 188,269	\$ 1,066,932	\$ 1,111,791	\$ 202,073	\$ 55,335,625

Note: Primary Government totals include the General, Special Revenue, Debt Service and Capital Projects Funds
Note: Discrete Component Unit is the Carbondale Public Library

City of Carbondale, Illinois
TAXABLE SALES BY CATEGORY - MUNICIPAL TAX
Last ten calendar years
(Unaudited)

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Merchandise	\$ 974,225	\$ 942,920	\$ 896,671	\$ 896,686	\$ 912,814	\$ 782,695	\$ 850,965	\$ 850,440	\$ 876,352	\$ 936,077
Food	848,535	830,010	836,916	861,838	850,174	809,074	867,729	879,695	901,216	953,880
Drinking and Eating Places	837,571	807,626	740,279	732,086	746,031	580,954	713,872	760,059	796,898	795,577
Apparel	353,816	336,602	307,027	294,612	292,606	207,640	306,827	266,437	269,359	263,604
Furniture & H.H. & Radio	360,887	332,917	313,925	294,911	287,569	277,777	208,725	180,457	158,109	144,936
Lumber, Building, Hardware	376,906	379,728	378,231	347,782	351,354	407,047	421,504	462,650	428,128	423,543
Automotive & Filling Stations	1,054,117	1,014,821	972,547	935,851	911,943	860,848	921,613	858,663	876,985	858,039
Drugs & Miscellaneous Retail	905,413	908,682	894,408	875,346	881,859	1,013,365	1,381,992	1,344,399	1,360,381	1,426,399
Agriculture & All Others	228,894	277,850	303,859	297,379	288,488	240,369	331,931	389,322	393,233	446,143
Manufacturers	75,934	80,067	84,053	80,863	72,317	49,931	56,856	72,675	70,581	70,836
TOTAL	\$ 6,016,298	\$ 5,911,223	\$ 5,727,916	\$ 5,617,354	\$ 5,595,155	\$ 5,229,700	\$ 6,062,014	\$ 6,064,797	\$ 6,131,242	\$ 6,319,034
CITY DIRECT SALES TAX RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Data Source

Illinois Department of Revenue

Taxable Sales figures are not provided by the state, however the sales tax receipts are provided per category and estimated sales can be calculated by dividing the sales tax receipts by the tax rate. Retail businesses are offered a discount on taxes submitted on a timely basis and the municipality cannot determine if the discount has been reduced from amounts listed.

City of Carbondale, Illinois
TAXABLE SALES BY CATEGORY - HOME RULE
Last ten calendar years
(Unaudited)

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Merchandise	\$ 1,785,151	\$ 1,804,668	\$ 1,721,092	\$ 1,702,979	\$ 1,653,468	\$ 1,403,768	\$ 1,582,772	\$ 1,501,971	\$ 1,507,382	\$ 1,541,565
Food	784,137	772,513	775,421	768,839	789,476	718,197	906,819	995,358	925,889	928,477
Drinking and Eating Places	1,962,590	1,993,153	1,835,393	1,817,338	1,887,667	1,441,271	1,772,823	1,852,770	1,981,965	1,975,520
Apparel	843,187	840,318	766,638	735,600	730,396	518,093	765,727	665,453	672,510	657,400
Furniture & H.H. & Radio	846,574	820,057	773,707	727,520	710,562	683,867	509,957	446,345	390,527	354,211
Lumber, Building, Hardware	892,044	947,375	942,922	867,894	876,026	1,015,679	1,051,978	1,150,297	1,067,956	1,055,303
Automotive & Filling Stations	448,371	451,665	457,142	516,166	466,746	406,904	482,328	500,031	483,702	481,047
Drugs & Miscellaneous Retail	1,612,870	1,674,474	1,630,307	1,563,308	1,536,277	1,616,298	2,447,026	2,317,635	2,335,239	2,426,416
Agriculture & All Others	483,838	631,282	687,920	669,493	643,216	534,608	736,624	906,013	916,391	1,038,100
Manufacturers	175,263	191,178	200,462	191,986	167,233	114,474	149,747	175,374	169,166	169,160
TOTAL	\$ 9,834,025	\$ 10,126,683	\$ 9,791,004	\$ 9,561,123	\$ 9,461,067	\$ 8,453,159	\$ 10,405,801	\$ 10,511,247	\$ 10,450,727	\$ 10,627,199
CITY DIRECT SALES TAX RATE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Data Source

Illinois Department of Revenue

Taxable Sales figures are not provided by the state, however the sales tax receipts are provided per category and estimated sales can be calculated by dividing the sales tax receipts by the tax rate. Retail businesses are offered a discount on taxes submitted on a timely basis and the municipality cannot determine if the discount has been reduced from amounts listed.

Home Rule Sales Tax Implemented September 1, 1992 -
Home Rule Sales Tax Revised July 1, 1999 -
Home Rule Sales Tax Revised January 1, 2008 -
Home Rule Sales Tax Revised July 1, 2010 -
Home Rule Sales Tax Revised July 1, 2014 -
Home Rule Sales Tax Revised July 1, 2015 -

City of Carbondale, Illinois
DIRECT AND OVERLAPPING SALES TAX RATES
Last ten calendar years
(Unaudited)

Calendar Year	City Direct Rate	County Rate	County Schools Rate	State Rate	Total
2015	3.50%	0.25%	0.00%	5.00%	8.75%
2016	3.50%	0.25%	0.00%	5.00%	8.75%
2017	3.50%	0.25%	0.00%	5.00%	8.75%
2018	3.50%	0.25%	1.00%	5.00%	9.75%
2019	3.50%	0.25%	1.00%	5.00%	9.75%
2020	3.50%	0.25%	1.00%	5.00%	9.75%
2021	3.50%	0.25%	1.00%	5.00%	9.75%
2022	3.50%	0.25%	1.00%	5.00%	9.75%
2023	3.50%	0.25%	1.00%	5.00%	9.75%
2024	3.50%	0.25%	1.00%	5.00%	9.75%

Data Source

City and County Records

Home Rule Sales Tax Implemented September 1, 1992	0.75%
Home Rule Sales Tax Revised July 1, 1999	1.00%
Home Rule Sales Tax Revised January 1, 2009	1.50%
Home Rule Sales Tax Revised July 1, 2010	2.00%
Home Rule Sales Tax Revised July 1, 2014	2.25%
Home Rule Sales Tax Revised July 1, 2015	2.50%

City of Carbondale, Illinois
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last ten fiscal years
(Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railway Property	Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2016	\$136,878,103	\$154,202,953	\$2,007,228	\$3,428,166	\$696,644	\$297,213,094	0.46%	0.34791	\$891,639,282	33.33%
2017	\$139,494,953	\$161,065,740	\$2,076,643	\$3,507,517	\$768,592	\$306,913,445	3.26%	0.33691	\$920,740,335	33.33%
2018	\$139,006,110	\$164,219,022	\$2,333,975	\$3,574,434	\$672,081	\$309,805,622	0.94%	0.33393	\$929,416,866	33.33%
2019	\$132,440,218	\$162,751,342	\$2,065,372	\$3,510,177	\$785,530	\$301,552,639	-2.66%	0.34333	\$904,657,917	33.33%
2020	\$128,745,282	\$153,168,139	\$2,016,786	\$3,424,962	\$636,128	\$287,991,297	-4.50%	0.35921	\$863,973,891	33.33%
2021	\$127,730,126	\$149,964,423	\$2,035,709	\$3,272,964	\$558,641	\$283,561,863	-1.54%	0.36481	\$850,685,589	33.33%
2022	\$127,259,282	\$147,000,602	\$2,056,895	\$3,339,730	\$633,544	\$280,290,053	-1.15%	0.36905	\$840,870,159	33.33%
2023	\$134,174,403	\$155,357,424	\$2,268,680	\$3,648,479	\$750,940	\$296,199,926	5.68%	0.34925	\$888,599,778	33.33%
2024	\$141,158,892	\$164,659,434	\$2,322,038	\$4,311,708	\$869,287	\$313,321,359	5.78%	0.33016	\$939,964,077	33.33%
2025	\$156,789,788	\$173,552,881	\$2,502,717	\$4,751,783	\$1,095,660	\$338,692,829	8.10%	0.30515	\$1,016,078,487	33.33%

Source: Jackson County Tax Extension Office

Note: State law prescribes an assessment ratio of 33% of actual value.

CITY OF CARBONDALE, ILLINOIS
PROPERTY TAX RATES PER \$100 OF EQUALIZED ASSESSED VALUATION
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

FISCAL YEAR	2016	2017	2018	2019	2020
YEAR PAYABLE	2015	2016	2017	2018	2019
ASSESSMENT YEAR	2014	2015	2016	2017	2018
STATE MULTIPLIER	1.00000	1.00000	1.00000	1.00000	0.98170
Equalized assessed valuation by type:					
Residential	\$136,878,103	\$136,476,047	\$139,494,953	\$139,006,110	\$132,440,218
Commercial	154,202,953	159,539,300	161,065,740	164,219,022	162,751,342
Industrial	2,007,228	2,027,228	2,076,643	2,333,975	2,065,372
Farm	3,428,166	3,489,522	3,507,517	3,574,434	3,510,177
State R.R.	696,644	789,721	768,592	672,081	785,530
Total Taxable Assessed Value	\$297,213,094	\$302,321,818	\$306,913,445	\$309,805,622	\$301,552,639
City Government:					
IMRF Pension	0.00000	0.00000	0.00000	0.00000	0.00000
Firemens Pension	0.25290	0.09241	0.09102	0.09022	0.09268
Police Pension	0.09501	0.24963	0.24589	0.24371	0.25038
Street Lighting	0.00000	0.00000	0.00000	0.00000	0.00000
Public Benefit	0.00000	0.00000	0.00000	0.00000	0.00000
Debt Service - G.O. Bonds	0.00000	0.00000	0.00000	0.00000	0.00000
Total City Government	0.34791	0.34204	0.33691	0.33393	0.34306
Public Library:					
Operating	0.33669	0.34134	0.34093	0.33769	0.35189
Debt Service - G.O. Bonds	0.00000	0.00000	0.00000	0.00000	0.00000
Total Public Library	0.33669	0.34134	0.34093	0.33769	0.35189
Total Municipal Rate	0.68460	0.68338	0.67784	0.67162	0.69495
Overlapping Governments:					
Jackson County	1.60448	1.64610	1.64605	1.69302	1.76717
Carbondale Township	0.27712	0.28050	0.28049	0.28371	0.29850
Southern Illinois Airport	0.23960	0.23740	0.23745	0.23551	0.24877
Carbondale Park District	0.48698	0.48930	0.48931	0.50359	0.52525
Carbondale Mosquito Abatement	0.03539	0.03620	0.03617	0.03458	0.03408
Carbondale Road and Bridge	0.10709	0.10840	0.10839	0.11056	0.11632
Logan Jr. College #530	0.58817	0.61450	0.61446	0.62168	0.62761
Carbondale High School #165	2.39078	2.42080	2.42077	2.50251	2.42965
Carbondale Grade School #95	3.83904	3.88060	3.88063	4.06480	4.31129
Total tax rate within School District #95	\$10.25325	\$10.39718	\$10.39156	\$10.72158	\$11.05359
Giant City School #130	3.14206	3.22720	3.14690	3.12901	3.16787
Total tax rate within School District #130	\$9.55627	\$9.74378	\$9.65783	\$9.78579	\$9.91017
Unity Point School #140	2.63956	2.67450	2.66141	2.64291	2.75646
Total tax rate within School District #140	\$9.05377	\$9.19108	\$9.17234	\$9.29969	\$9.49876

Source: Jackson County Records

Note: NA Not available from Jackson County

CITY OF CARBONDALE, ILLINOIS
PROPERTY TAX RATES PER \$100 OF EQUALIZED ASSESSED VALUATION
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

FISCAL YEAR	2021	2022	2023	2024	2025
YEAR PAYABLE	2020	2021	2022	2023	2024
ASSESSMENT YEAR	2019	2020	2021	2022	2023
STATE MULTIPLIER	1.00000	1.01770	1.01580	1.01930	1.00000
Equalized assessed valuation by type:					
Residential	\$128,745,282	\$127,730,126	\$127,259,282	\$134,174,403	\$141,158,892
Commercial	153,168,139	149,964,423	147,000,602	155,357,424	164,659,434
Industrial	2,016,786	2,035,709	2,056,895	2,268,680	2,322,038
Farm	3,424,962	3,272,964	3,339,730	3,648,479	4,311,708
State R.R.	636,128	558,641	633,544	750,940	869,287
Total Taxable Assessed Value	\$287,991,297	\$283,561,863	\$280,290,053	\$296,199,926	\$313,321,359
City Government:					
IMRF Pension	0.00000	0.00000	0.00000	0.00000	0.00000
Firemens Pension	0.09705	0.14132	0.10703	0.10130	0.09576
Police Pension	0.26216	0.22349	0.26202	0.24795	0.23440
Street Lighting	0.00000	0.00000	0.00000	0.00000	0.00000
Public Benefit	0.00000	0.00000	0.00000	0.00000	0.00000
Debt Service - G.O. Bonds	0.00000	0.00000	0.00000	0.00000	0.00000
Total City Government	0.35921	0.36481	0.36905	0.34925	0.33016
Public Library:					
Operating	0.37361	0.37944	0.39891	0.38939	0.38284
Debt Service - G.O. Bonds	0.00000	0.00000	0.00000	0.00000	0.00000
Total Public Library	0.37361	0.37944	0.39891	0.38939	0.38284
Total Municipal Rate	0.73282	0.74425	0.76796	0.73864	0.71300
Overlapping Governments:					
Jackson County	1.84921	1.90820	1.93610	1.89629	1.78444
Carbondale Township	0.31912	0.32787	0.33713	0.31634	0.30472
Southern Illinois Airport	0.25837	0.26438	0.26987	0.25774	0.24458
Carbondale Park District	0.52365	0.55231	0.58519	0.58259	0.57831
Carbondale Mosquito Abatement	0.03771	0.03836	0.03919	0.03858	0.03819
Carbondale Road and Bridge	0.12436	0.12949	0.13555	0.13369	0.13073
Logan Jr. College #530	0.63389	0.74913	0.75233	0.73719	0.70736
Carbondale High School #165	2.56731	2.66184	2.74445	2.85575	2.79082
Carbondale Grade School #95	4.61619	4.82578	5.04978	4.58380	4.52815
Total tax rate within School District #95	\$11.66263	\$12.20161	\$12.61755	\$12.14061	\$11.82030
Giant City School #130	3.04884	3.23221	3.22595	2.55386	3.31034
Total tax rate within School District #130	\$10.09528	\$10.60804	\$10.79372	\$10.11067	\$10.60249
Unity Point School #140	2.82772	2.85992	2.85468	2.99762	2.96142
Total tax rate within School Distric #140	\$9.87416	\$10.23575	\$10.42245	\$10.55443	\$10.25357

Source: Jackson County Records

Note: NA Not available from Jackson County

City of Carbondale, Illinois
PROPERTY TAX LEVIES AND COLLECTIONS
Last ten fiscal years
(Unaudited)

Fiscal Year	Equalized Assessed Value	Rate Per \$100 EAV	Total Tax Levy Extended	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Total Tax Levy
2016	\$ 297,573,815	0.34791	\$ 1,176,162	\$ 1,174,515	99.9%	\$ 420	\$ 1,174,965	99.9%	N/A (1)	N/A (1)
2017	\$ 306,913,445	0.33691	\$ 1,177,964	\$ 1,177,157	99.9%	\$ (2,946)	\$ 1,174,211	99.7%	N/A (1)	N/A (1)
2018	\$ 309,805,622	0.33393	\$ 1,158,972	\$ 1,158,110	99.9%	\$ (3,589)	\$ 1,154,521	99.6%	N/A (1)	N/A (1)
2019	\$ 301,552,639	0.34333	\$ 1,163,504	\$ 1,162,891	99.9%	\$ (614)	\$ 1,162,277	99.9%	N/A (1)	N/A (1)
2020	\$ 287,991,297	0.35921	\$ 1,166,745	\$ 1,165,655	99.9%	\$ (1,130)	\$ 1,164,525	99.8%	N/A (1)	N/A (1)
2021	\$ 283,561,863	0.36481	\$ 1,166,725	\$ 1,165,459	99.9%	\$ (4,960)	\$ 1,160,498	99.5%	N/A (1)	N/A (1)
2022	\$ 280,290,053	0.36905	\$ 1,167,109	\$ 1,165,742	99.9%	\$ (5,034)	\$ 1,160,707	99.5%	N/A (1)	N/A (1)
2023	\$ 296,199,926	0.34925	\$ 1,173,406	\$ 1,172,553	99.9%	\$ (500)	\$ 1,172,053	99.9%	N/A (1)	N/A (1)
2024	\$ 313,321,359	0.33016	\$ 1,186,569	\$ 1,185,475	99.9%	\$ (449)	\$ 1,185,026	99.9%	N/A (1)	N/A (1)
2025	\$ 338,692,829	0.30515	\$ 1,187,335	\$ 1,185,893	99.9%	\$ (437)	\$ 1,185,456	99.8%	N/A (1)	N/A (1)

Source: Jackson County Treasurer

(1) Information not Available from County

City of Carbondale, Illinois
SPECIAL ASSESSMENTS BILLINGS AND COLLECTIONS
Last ten fiscal years
(Unaudited)

Fiscal Year	Special Assessments Billing	Special Assessments Collected	Percent of Billed Assessments Collected	Assessments Outstanding End of Year*
2012	\$ -	\$ -	0%	\$ -
2013	\$ -	\$ -	0%	\$ -
2014	\$ -	\$ -	0%	\$ -
2015	\$ -	\$ -	0%	\$ -
2016	\$ -	\$ -	0%	\$ -
2017	\$ -	\$ -	0%	\$ -
2018	\$ -	\$ -	0%	\$ -
2019	\$ -	\$ -	0%	\$ -
2020	\$ -	\$ -	0%	\$ -
2021	\$ -	\$ -	0%	\$ -

* Assessments receivable secured by property liens.

City of Carbondale, Illinois
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO TAXABLE VALUE OF PROPERTY AND PER CAPITA
Last ten fiscal years
(Unaudited)

Fiscal Year	Population*	Taxable Value of Property (in Thousands)	Gross Bonded Debt	Less Funds Reserved for Debt Service	Net Bonded Debt	Ratio of Net Bonded Debt to Taxable Value of Property	Net Bonded Debt Per Capita
2015	26,324	\$ 887,545	\$ 24,300,292	2,541,544	21,758,748	2.45%	\$ 826.57
2016	26,399	\$ 891,639	\$ 21,837,787	2,512,877	19,324,910	2.17%	\$ 732.03
2017	26,305	\$ 920,740	\$ 19,310,283	2,494,881	16,815,402	1.83%	\$ 639.25
2018	26,151	\$ 929,417	\$ 16,745,816	1,920,853	14,824,963	1.60%	\$ 566.90
2019	25,376	\$ 904,658	\$ 14,677,942	1,913,704	12,764,238	1.41%	\$ 503.00
2020	25,376	\$ 863,974	\$ 12,555,067	1,617,388	10,937,679	1.27%	\$ 431.02
2021	21,857	\$ 850,686	\$ 10,587,193	1,600,072	8,987,121	1.06%	\$ 411.18
2022	22,388	\$ 840,870	\$ 49,139,319	1,527,222	47,612,097	5.66%	\$ 2,126.68
2023	22,039	\$ 888,600	\$ 45,441,444	1,679,984	43,761,460	4.92%	\$ 1,985.64
2024	21,592	\$ 939,964	\$ 41,937,201	1,752,673	40,184,528	4.28%	\$ 1,861.08
2025	22,223	\$ 1,016,078	\$ 38,543,334	1,765,700	36,777,634	3.62%	\$ 1,654.94

* Source - Demographic & Economic Statistics Schedule

City of Carbondale, Illinois
RATIO OF OUTSTANDING DEBT BY TYPE
TO PERSONAL INCOME AND NET DEBT PER CAPITA
Last ten fiscal years

Fiscal Year	Governmental Activities		Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Term Bank Loans Payable	Water Bonds	Term IEPA Loans Payable	Other Term Notes Payable			
2016	\$ 15,334,639	\$ 740,085	\$ 6,503,148	\$ 2,626,731	\$ 975,842	\$ 26,180,445	6.84%	\$ 991.72
2017	\$ 13,471,003	\$ 591,906	\$ 5,839,280	\$ 2,494,078	\$ 838,255	\$ 23,234,522	5.57%	\$ 883.27
2018	\$ 11,585,404	\$ 3,357,973	\$ 5,160,412	\$ 2,364,107	\$ 707,296	\$ 23,175,192	5.37%	\$ 886.21
2019	\$ 10,206,398	\$ 3,247,646	\$ 4,471,544	\$ 2,244,682	\$ 2,718,218	\$ 22,888,488	5.33%	\$ 901.97
2020	\$ 8,782,392	\$ 2,618,560	\$ 3,772,675	\$ 2,122,650	\$ 2,754,119	\$ 20,050,396	4.31%	\$ 790.13
2021	\$ 7,528,386	\$ 1,995,560	\$ 3,058,807	\$ 1,997,727	\$ 2,446,529	\$ 17,027,009	3.92%	\$ 779.02
2022	\$ 46,804,380	\$ 1,364,989	\$ 2,334,939	\$ 1,869,918	\$ 2,146,701	\$ 54,520,927	11.40%	\$ 2,435.27
2023	\$ 43,845,374	\$ 754,579	\$ 1,596,070	\$ 1,739,162	\$ 1,843,663	\$ 49,778,848	10.19%	\$ 2,258.67
2024	\$ 41,095,000	\$ 579,982	\$ 842,201	\$ 1,605,386	\$ 1,537,629	\$ 45,660,198	8.80%	\$ 2,114.68
2025	\$ 38,470,000	\$ 430,013	\$ 73,334	\$ 1,468,523	\$ 1,229,242	\$ 41,671,112	7.86%	\$ 1,875.13

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

City of Carbondale, Illinois
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Last ten fiscal years

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures *	Ratio of General Bonded Debt Service to General Expenditures
2016	\$ 1,710,000	\$ 690,903	\$ 2,400,903	\$ 27,826,407	8.63%
2017	\$ 1,765,000	\$ 627,815	\$ 2,392,815	\$ 30,571,446	7.83%
2018	\$ 1,805,000	\$ 599,661	\$ 2,404,661	\$ 33,541,271	7.17%
2019	\$ 1,740,000	\$ 576,328	\$ 2,316,328	\$ 31,077,181	7.45%
2020	\$ 1,785,000	\$ 525,345	\$ 2,310,345	\$ 31,168,231	7.41%
2021	\$ 1,600,000	\$ 591,027	\$ 2,191,027	\$ 28,523,951	7.68%
2022	\$ 1,670,000	\$ 214,510	\$ 1,884,510	\$ 70,266,932	2.68%
2023	\$ 3,320,000	\$ 1,183,384	\$ 4,503,384	\$ 36,513,796	12.33%
2024	\$ 2,740,000	\$ 1,469,877	\$ 4,209,877	\$ 46,198,711	9.11%
2025	\$ 2,625,000	\$ 1,414,041	\$ 4,039,041	\$ 52,715,639	7.66%

* Includes General, Special Revenue, Debt Service and Capital Projects Funds. Expendable Trust Funds are excluded.

**CITY OF CARBONDALE, ILLINOIS
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS
APRIL 30, 2025**

Governmental Jurisdiction	Net General Obligation Bonded Debt Outstanding	Estimated Percentage Applicable to City of Carbondale	Amount Applicable to City of Carbondale
Direct:			
City of Carbondale - GOB	\$ 38,543,334	100.00%	\$ 38,543,334
City of Carbondale - Notes Payable	<u>3,127,778</u>	100.00%	<u>3,127,778</u>
Total Direct	41,671,112		41,671,112
Overlapping:			
Southern Illinois Airport	3,900,000	63.97%	2,494,830
Carbondale Park District	3,134,335	98.92%	3,100,484
School District #95	1,645,000	87.45%	1,438,553
School District #130	1,580,000	14.73%	232,734
High School District #165	162,518	61.20%	99,461
School District #140	1,906,000	25.98%	495,179
Jackson County	180,000	37.01%	66,618
Logan College District #530	<u>16,920,000</u>	13.78%	<u>2,331,576</u>
Total Overlapping	<u>29,427,853</u>		<u>10,259,435</u>
Total Direct and Overlapping	<u>\$ 71,098,965</u>		<u>\$ 51,930,547</u>

Debt Ratios:

Direct debt to 2025 assessed valuation (338,692,829)	12.30%
Total direct and overlapping debt to 2025 assessed valuation	15.33%
Direct debt per capita (22,223)	\$1,875.13
Total direct and overlapping debt per capita	\$2,336.79

Source:

Debt outstanding provided by Jackson County, Illinois.

The percentage of bonded debt applicable to the citizens of the City of Carbondale was calculated by comparing the Equalized Assessed Value (EAV) of property for the City of Carbondale compared to that of the overlapping taxing districts. For example all of the City of Carbondale is located within the Southern Illinois Airport's tax district and the EAV of property was 66.49% of the total EAV for the Southern Illinois Airport's taxing district.

City of Carbondale, Illinois
SCHEDULE OF LEGAL DEBT MARGIN
April 30, 2025

The City of Carbondale is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from and valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.”

To date the General Assembly has set no limits for home rule municipalities.

City of Carbondale, Illinois
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last ten calendar years
(Unaudited)

Calendar Year Ended	Population * (1)	Income Per Capita (2)	Median Household Income (2)	Median Age (2)	Median House Costs (2)	Pre K-12 School Enrollment (3)	Unemployment Rate (4)
2015	26,324	14,500	18,000	23.0	114,000	3,727	6.3%
2016	26,399	15,860	17,764	23.5	111,600	3,450	5.7%
2017	26,305	16,510	18,902	23.6	122,451	3,419	4.4%
2018	26,151	16,918	20,194	23.8	132,206	3,393	4.7%
2019	25,376	18,528	21,398	24.0	140,180	3,328	4.1%
2020	21,857	19,866	22,152	24.4	146,858	3,601	7.8%
2021	22,388	21,878	24,093	25.0	153,743	3,451	6.1%
2022	22,039	22,164	24,452	24.8	146,792	3,640	4.5%
2023	21,592	24,038	27,360	24.8	124,900	3,433	5.0%
2024	22,223	23,849	29,670	24.9	124,800	3,433	5.9%

Sources:

- (1) U.S. Census Bureau Annual Estimate* (Populations are estimates - excluding 2020 Census which is accurate)
- (2) U.S. Census Bureau Quick Facts
- (3) Illinois Report Card
- (4) Bureau of Labor Statistics

City of Carbondale, Illinois
PRINCIPAL EMPLOYERS
Fiscal year 2025
(Unaudited)

	2025		
	Employees	Rank	Percentage of Total City Employment
Southern Illinois University	6,407	1	28.83%
SIH/Carbondale Memorial Hospital	3,975	2	17.89%
E. T. Simonds	767	3	3.45%
Neuro Restorative	476	4	2.14%
Carbondale School Districts 95 and 165	421	5	1.89%
Wal-Mart Super Center	270	6	1.21%
City of Carbondale	266	7	1.20%
Com-Pac International, Inc.	176	8	0.79%
Illinois Department of Transportation	151	9	0.68%
Lowe's	148	10	0.67%
Shawnee Health Services	140	11	0.63%
Intertape Polymer Group	124	12	0.56%
Unity Point	124	13	0.56%
Kroger	120	14	0.54%

Note:

The Estimated population in 2025 is: 22,223

Sources:

World Population Review, U.S. Census

N/A indicates Not Available

City of Carbondale, Illinois
PROPERTY VALUE AND CONSTRUCTION
Last ten fiscal years
(Unaudited)

Fiscal Year	Property Value (1)	New Construction *				Repairs and Alterations *			
		Number of Units			Value	Number of Units			Value
		Commercial	Residential	Total		Commercial	Residential	Total	
2016	\$892,721,445	16	37	53	\$17,267,045	36	32	68	\$4,265,818
2017	\$906,965,454	7	8	15	\$12,143,557	54	51	105	\$10,225,333
2018	\$929,416,866	4	6	10	\$5,184,135	23	34	57	\$4,503,284
2019	\$904,657,917	8	9	17	\$18,253,996	28	36	64	\$13,737,953
2020	\$863,973,891	5	1	6	\$7,205,649	15	29	44	\$8,158,274
2021	\$851,388,489	2	1	3	\$679,989	37	125	162	\$10,320,684
2022	\$840,870,159	5	0	5	\$2,604,236	21	25	46	\$3,070,328
2023	\$888,437,274	5	0	5	\$32,758,000	36	66	102	\$7,143,150
2024	\$939,791,388	1	4	5	\$1,330,000	31	75	106	\$6,057,114
2025	\$1,015,883,028	4	2	6	\$2,557,000	20	109	129	\$5,113,230

* Source: Development Services Department, City of Carbondale, Illinois

(1) Includes commercial and residential. Breakdown not available on commercial and residential. Non-taxable valuations not available from Jackson County.

City of Carbondale, Illinois
FULL TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTIONS/PROGRAMS
Last ten fiscal years
(Unaudited)

Functions/Program	Full-Time Equivalent Employees as of April 30									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government:										
Mayor and Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.87	7.00
City Manager	3.00	2.63	3.00	2.00	2.09	2.15	2.11	2.12	2.33	2.14
City Clerk	2.00	2.17	3.00	3.00	3.00	2.08	2.17	2.98	3.00	3.00
City Attorney	3.00	2.79	2.73	3.00	2.88	3.00	3.00	2.79	2.73	3.00
Economic Development	1.00	1.00	1.00	1.00	1.00	1.00	1.63	2.00	2.00	2.00
Support Services	1.02	1.02	1.00	1.00	1.00	1.23	1.00	1.00	1.00	1.00
Tourism & Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.13
Special Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.77
Administrative Services:										
Human Resources	4.00	3.37	2.00	3.00	3.00	3.00	2.79	3.00	3.00	3.00
City Hall/Civic Center	5.44	5.02	4.96	4.96	5.05	4.88	4.80	4.92	4.62	4.96
Finance Department:										
Financial Management	11.00	10.79	10.06	10.00	9.93	10.00	10.00	9.63	10.00	10.00
Information Systems	5.00	5.00	4.98	5.00	5.00	4.12	3.91	3.00	3.46	3.48
Public Parking Services	1.00	1.00	1.00	1.00	1.00	0.04	0.61	0.64	0.53	1.00
Police Department:										
Police Protection	82.56	82.46	82.78	79.26	83.76	77.19	73.98	74.65	80.87	88.25
Fire Department:										
Fire Protection	29.50	29.15	28.50	29.00	29.49	29.00	28.63	29.01	29.34	30.01
Emergency Management	1.54	1.54	1.54	1.04	1.01	1.00	1.01	1.00	1.00	1.00
Development Services Department:										
Development Management	3.42	3.27	5.77	6.00	5.43	4.75	4.78	5.52	6.00	7.00
Building and Neighborhood Services	7.48	6.30	7.45	7.48	7.44	6.58	6.27	6.38	7.85	8.00
Planning	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Department:										
Engineering and Administration	7.71	6.96	6.95	8.62	7.93	6.13	5.34	5.68	6.25	6.62
Equipment Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	3.67	3.93	3.87	4.00
Building Maintenance	5.00	5.00	5.00	5.00	5.00	4.08	3.00	3.00	3.00	3.00
Street Maintenance	18.00	17.50	19.00	19.00	18.86	17.72	17.30	15.55	16.01	17.00
Cemeteries	2.96	2.96	2.96	2.96	2.86	2.56	2.48	2.96	2.74	2.95
Forestry Management	1.96	1.96	2.96	2.96	2.91	2.55	2.43	2.96	1.80	1.80
Support Services	4.00	3.81	4.00	4.00	4.00	3.89	4.08	4.00	4.43	4.48
Lake Management	3.71	3.66	3.65	3.58	3.58	2.98	3.57	3.46	3.61	3.79
Central Laboratory	5.00	4.78	5.00	5.00	5.00	4.31	4.52	3.89	4.00	4.00
Water Treatment Plant	7.00	5.67	7.00	7.00	5.00	4.77	5.49	6.00	5.71	6.00
Water Distribution	3.00	3.00	3.00	3.00	2.76	2.42	2.68	3.00	2.37	3.00
Meter Services	3.00	3.00	3.00	3.00	3.00	3.19	3.18	2.77	3.32	4.00
Sewer Collection	3.00	3.00	2.37	3.00	3.00	3.00	2.42	3.00	2.89	3.00
Southeast WWTPlant	8.00	8.00	8.00	8.00	8.00	6.87	6.64	6.88	6.68	7.00
Northwest WWTPlant	8.00	8.00	8.00	8.00	7.71	7.56	7.83	7.10	6.95	8.00
Refuse & Recycling Services	7.00	6.00	5.98	6.00	5.92	5.00	4.97	5.00	5.21	5.00
Parks and Recreation Department										
	0.00	0.00	0.00	0.00	0.00	0.00	0.62	0.96	3.52	3.48
Total	262.30	254.81	257.64	256.86	257.61	238.05	233.91	235.78	246.96	265.86

Source: Fiscal Years Budgets 2016-2025

City of Carbondale, Illinois
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last ten fiscal years
(Unaudited)
As of April 30

Functions/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Calls for service	66,120	61,408	69,051	70,247	73,094	63,243	53,283	58,813	60,736	58,673
Adult arrest charges	2,936	3,529	3,191	3,057	3,036	2,631	1,773	2,549	2,815	2,951
Juvenile arrest charges	192	192	77	176	177	103	79	109	102	189
Traffic citations (Other than Speeding and DUI)	4,686	2,573	2,434	2,307	2,617	1,163	1,369	1,683	1,391	1,115
Speeding citations	350	248	66	169	136	80	54	66	66	53
DUI citations	240	240	218	176	142	94	66	142	116	104
Total traffic citations	5,276	3,061	2,718	2,652	2,895	1,337	1,489	1,891	1,573	1,272
Fire:										
Total fire runs	1,024	1,164	1,314	1,351	1,673	1,629	1,624	1,901	1,970	1,812
Total estimated property loss	\$374,125	\$334,705	\$497,944	\$894,460	\$6,154,420	\$829,280	\$713,717	\$827,215	\$631,050	\$467,733
Building safety:										
Total building permits	132	120	229	81	51	165	51	107	111	135
Total value all permits	\$21,532,863	\$22,368,890	\$9,571,223	\$31,991,949	\$15,509,794	\$12,128,042	\$5,674,564	\$39,901,150	\$7,387,114	\$7,670,230
Public service:										
Refuse collected and disposed of (Ton)	3,340	3,176	3,581	3,326	3,445	3,633	3,620	3,045	3,650	3,524
Recyclables collected and disposed of (Ton)	510	611	507	506	495	549	470	445	410	377
Landscape waste bags/bundles disposed of (Cu. Yd.)	584	484	418	1,904	2,062	647	536	583	678	627
Vacuum leaves disposed of (Cu. Yd.)	982	518	795	886	772	624	638	520	613	554

Sources:
Number of Full-Time Equivalent Employees as listed in the Annual Budget
City of Carbondale various Departments/Divisions

City of Carbondale, Illinois
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last ten fiscal years
(Unaudited)
As of April 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Functions/Program	***									
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire Stations	2	2	2	2	2	2	2	2	2	2
City Vehicles:										
Public Works	947	101	101	103	101	101	101	104	113	112
Police	40	43	43	44	44	45	46	47	52	53
Fire	12	19	17	16	17	17	17	20	17	17
General City Vehicles	12	12	12	10	11	10	10	10	12	12
Parking	1	1	1	1	1	1	1	1	1	1
Non License Equipment	158	153	136	136	141	121	121	123	169	173
Standby Generators	N/A	24	25	25	24	23	23	24	39	39
Street Maintenance:										
Streets (Miles)	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00
Traffic Signal Faces	1,774	1,774	1,774	2,070	2,070	2,149	2,070	2,070	2,070	2,070
Water:										
Lakes	2	2	2	2	2	2	2	2	2	2
Treated Water Storage Capacity (MGD)	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Average Daily Consumption (MGD)	3.79	3.76	3.41	3.12	3.12	3.10	3.30	3.44	3.44	3.70
Peak Consumption (MGD)	5.94	5.00	3.85	5.13	5.13	4.85	4.50	6.97	6.97	4.90
Wastewater:										
Sanitary Sewer Mains (Miles)	136.90	136.90	136.90	136.90	136.90	136.90	136.90	142.00	142.00	142.00

*** Starting in 2017 Standby Generators will be added. Previous years data is unavailable.

Sources:

City of Carbondale various Departments/Divisions
Traffic Signal Faces - Survey completed for LED study

Note: MGD - Million Gallons per Day

City of Carbondale, Illinois
MISCELLANEOUS STATISTICAL DATA
May 1, 2024 - April 30, 2025
Platted November 27, 1852
Incorporated August 23, 1873
Council/Manager Form of Government
Home Rule Municipality
Area in Square Miles 17.40
Number of Full-Time Equivalent Employees 265.86
(Unaudited)

Fire Protection		Public Works	
Full-time firemen	30	Streets and Sanitation:	
Stations	2	Miles of streets	147
Fire hydrants flowed	1,394	Streetlights	2,118
Fire insurance rating (ISO)	02/2X	Cemeteries	2
		Refuse customers	4,105
Police Protection		Waterworks & Sewerage:	
Full-time sworn officers	58	Total metered customer accounts	7,073
Full-time support personnel	30		
City Clerk		Cust. charge residential and commercial	4.70 - 90.00
Business licenses issued	160	Water rate per 1,000g of water	5.25
		Cust. charge bulk water (flat-rate)	470.00
		Bulk water rate per 1,000g of water	4.84
		Cust. Charge for wastewater	6.29 - 110.00
		Wastewater rate per 1,000g of water	7.50
		Recycle	3.70
		Refuse	14.00
		Refuse additional	7.00
		Deposit for service:	\$100 for 5/8"; \$200 for 1"; \$300 for 2" meters 3" and larger equals estimate of 2 month's bills
		Gallons of water pumped from Cedar Lake (May 1, 2024 - April 30, 2025)	1,417,486,387
		Water supply & treatment:	
		City-owned Cedar Lake	1,800 acres
		Treated water storage capacity	6.5 million gal./day
		Water plant clear wells (2)	1,000,000 gal./ea.
		Helen Street water tower	250,000 gal.
		Chautauqua Street water tower	750,000 gal.
		Bicentennial ground storage tank	500,000 gal.
		Park Street ground storage tank	3,000,000 gal.
		Water Treatment Plant:	
		Storage capacity	2 million gal.
		Design capacity of plant	8 million gal./day
		Average consumption	3.7 million gal./day
		Peak consumption	4.9 million gal./day
		Wastewater Treatment Plants:	(2) - SEWWTP - NWWWTP
		Number of plants	SE = 6.5 (Mill.) NW = 2.64 (Mill.)
		Design capacity	SE = 12 (Mill.) NW = 6.6 (Mill.)
		Maximum capacity	SE = 22 (Mill.) NW = 15 (Mill.)
		Excess capacity	SE = 12 (Mill.) NW = 6.6 (Mill.) SE = 22 (Mill.) NW = 15 (Mill.)
Public Parking Facilities			
Metered lots	12		
Parking lot stalls	845		
On-street parking stalls	255		
Vehicles impounded	9		
Parking permits issued	137		
Senior Citizen Parking permits issued	387		
Parking Citations issued	2,466		
Number of parking lots maintained	14		

City of Carbondale, Illinois
MISCELLANEOUS STATISTICAL DATA
April 30, 2025
(Unaudited)

LABOR AGREEMENTS

Local No. 1961, International Associations of Firefighters, AFL-CIO	Exp. 04/30/27
The Fraternal Order of Police, Lodge No. 192 and the Illinois State Fraternal Order of Police Labor Council	Exp. 04/30/29
General Teamsters Local No. 347, Affiliated with the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America (Street Maintenance and Solid Waste employees)	Exp. 04/30/29
Local No. 160, United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada, AFL-CIO (Waterworks and Sewerage employees)	Exp. 04/30/29
The Illinois State Fraternal Order of Police Labor Council Telecommunicators	Exp. 04/30/29

NOTE: Labor Agreements that are expired are in union negotiations.

FEDERAL FINANCIAL ASSISTANCE

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards**

City of Carbondale, Illinois
Carbondale, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Carbondale, Illinois (the City), as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 24, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Carbondale, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Kemper, Eck & Braeschel LLP

Marion, Illinois
November 24, 2025

**Independent Auditors' Report on Compliance for
Each Major Federal Program and Report on Internal Control Over Compliance
In Accordance with the Uniform Guidance**

City of Carbondale Board
Courthouse
Murphysboro, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Carbondale, Illinois' (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended April 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2025-001. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the City’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Karber, Eck + Brueckel LLP

Marion, Illinois
November 24, 2025

City of Carbondale, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2025

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number (where applicable)</i>	<i>Federal Expenditures(\$)</i>
Cluster Programs			
<i>Child Care and Development Fund (CCDF) Cluster</i>			
Department of Health and Human Services			
CCR&R and Provider Support and Services - Child Care Assistance Program	93.596	Illinois Network of Child Care Resource and Referral Agencies	\$ 64,528
Total CCR&R and Provider Support and Services - Child Care Assistance Program			<u>64,528</u>
Total Department of Health and Human Services			<u>64,528</u>
<i>Total Child Care and Development Fund (CCDF) Cluster</i>			
			<u>64,528</u>
<i>Economic Development Cluster</i>			
Department of Commerce and Economic Development			
Economic Adjustment Assistance	11.307	Illinois Travel and Tourism Grant Program	20,000
Total Economic Adjustment Assistance			<u>20,000</u>
Total Department of Commerce and Economic Development			<u>20,000</u>
<i>Total Economic Development Cluster</i>			
			<u>20,000</u>
Total Cluster Programs			84,528
Other Programs			
National Foundation on the Arts and the Humanities			
Project Next Generation	45.310		31,531
Total Project Next Generation			<u>31,531</u>
<i>Total National Foundation on the Arts and the Humanities</i>			
			<u>31,531</u>
Department of Homeland Security			
Emergency Management Performance Grant Program	97.042	Illinois Emergency Management Agency 23EMACARBO	4,426
Total Emergency Management Performance Grant Program			<u>4,426</u>
<i>Total Department of Homeland Security</i>			
			<u>4,426</u>
Department of Transportation			
National Infrastructure Investments	20.933	Illinois Department of Transportation	8,828,756 **
Total National Infrastructure Investments			<u>8,828,756</u>
Highway Planning and Construction	20.205	Illinois Department of Transportation	294,806
Total Highway Planning and Construction			<u>294,806</u>
Recreational Trails Program	20.219	Illinois Department of Natural Resources; Office of Conservation Grant Administration	129,034
Total Recreational Trails Program			<u>129,034</u>
<i>Total Department of Transportation</i>			
			<u>9,252,596</u>
Department of the Treasury			
COVID - American Rescue Plan Act	21.027		2,975,339 **
Total COVID - American Rescue Plan Act			<u>2,975,339</u>
<i>Total Department of the Treasury</i>			
			<u>2,975,339</u>
Department of Commerce and Economic Development			
COVID - American Rescue Plan Act	21.027		5,741
Total COVID - American Rescue Plan Act			<u>5,741</u>
<i>Total Department of Commerce and Economic Development</i>			
			<u>5,741</u>
Department of Energy			
Energy Efficiency and Conservation Block Grant Program	81.128		26,215
Total Energy Efficiency and Conservation Block Grant Program			<u>26,215</u>
<i>Total Department of Energy</i>			
			<u>26,215</u>
Department of Justice			
Community Oriented Policing Services (COPS) Technology and Equipment	16.710		579,723
Total Community Oriented Policing Services (COPS) Technology and Equipment			<u>579,723</u>
Community Oriented Policing Services (COPS) Body Worn Camera	16.835		63,678
Total Community Oriented Policing Services (COPS) Technology and Equipment			<u>63,678</u>
<i>Total Department of Justice</i>			
			<u>643,401</u>
Delta Regional Authority			
Comprehensive Stormwater Master Plan	90.200		11,955
Total Comprehensive Stormwater Master Plan			<u>11,955</u>
<i>Total Delta Regional Authority</i>			
			<u>11,955</u>
Total Other Programs			12,951,204
Total Expenditures of Federal Awards			\$ 13,035,732

The accompanying notes are an integral part of this schedule

** Denotes major program.

City of Carbondale, Illinois
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended April 30, 2025

NOTE 1 | BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal grant activity of the City of Carbondale, Illinois under programs of the federal government for the year ended April 30, 2025. The information in this Schedule is presented in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

NOTE 2 | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 | SUBRECIPIENTS AND BENEFICIARIES

The City of Carbondale, Illinois received funding through Child Care and Development Block Grant and the American Rescue Plan Act (ARPA) from the Department of Health and Human Services and Department of Treasury, respectively, which they awarded to various small businesses and not-for-profits within the City. In fiscal year ending April 30, 2025, there were 5 grants to a local businesses and not-for-profits from both programs exceeding \$2,600,000.

NOTE 4 | INDIRECT COST RATE

City of Carbondale, Illinois has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5 | NON-CASH ASSISTANCE, INSURANCE OR LOANS

As required by the Uniform Guidance section 310(b)(6), City of Carbondale, Illinois did not receive or administer any insurance and had no loans or loan guarantees outstanding at year ended April 30, 2025.

Non-cash assistance was not received or reported on the Schedule of Expenditures of Federal Awards.

City of Carbondale, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended April 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not
considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not
considered to be material weakness(es)? X yes _____ none reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2CFR 200.516(a)? X yes _____ no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program</i>
20.933	National Infrastructure Investments
21.027	American Rescue Plan Act

Dollar threshold used to distinguish between type
A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

City of Carbondale, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended April 30, 2025

Section II - Financial Statement Findings

No findings.

City of Carbondale, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended April 30, 2025

Section III – Federal Award Findings and Questioned Costs

Significant Deficiency

Finding number 2025 – 001

Federal Program

21.027 American Rescue Plan Act (ARPA)

Criteria

Noncompliance finding of IMRF contributions being incorrectly allocated to the grant funds and included in the annual report to the federal agency.

Condition and Context

The City incorrectly allocated IMRF contributions as a portion of salaries and benefits. This amount was reported on the annual report to the Department of Treasury

Cause

The City failed to remove the IMRF contributions amounts from total salaries and benefits when reporting that information to the third-party consultant who assists with submitting the annual report.

Effect

The total allocated to the ARPA funds for the fiscal year was overstated on the initial version of the schedule of expenditures of federal awards.

The total salaries and benefits as allocated to the fiscal year on the annual report to the Department of Treasury was overstated.

Questioned Costs

21.027 American Rescue Plan Act (ARPA) - \$14,921

IMRF contributions are a percentage of eligible salaries as determined by Illinois State Statute and were incorrectly included in the total salaries and benefits for employees performing administrative duties for the federal program.

City of Carbondale, Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended April 30, 2025

Recommendation

We recommended management contact their third-party consultant who assists with the annual report to the Department of Treasury for guidance on self-reporting the unallowable total. The City was advised to remove the questioned allocation from the schedule of expenditures of federal awards and record the amount as deferred revenue on the financial statements. The annual report to the Department of Treasury can not be amended or adjusted after submission, which was due prior to fiscal year ending April 30, 2025. A correction will need to be made on the next annual report, due prior to the end of the next fiscal year.

Views of the responsible officials and planned corrective actions

Management agreed with the recommendation from the third-party consultant. An entry was made to the financial statements to remove the dollar amount from recognized revenue, and record as deferred revenue, and costs removed from the schedule of expenditures of federal awards. The total amount of questioned costs is immaterial to the program and to the financial statements, however, management decided the entry was in the best interest of the City and should be recognized in a future year.

Official Responsible for Ensuring the Corrective Action Plan is Implemented

Jeff Davis, City Treasurer/Director of Finance; Stan Reno, City Manager.

Planned Completion Date for the Corrective Action Plan

Recommendations are considered at the issuance of the report, November 24, 2025.

City of Carbondale, Illinois
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended April 30, 2025

Prior Audit Findings

Material Weakness

Finding Number 2024-001 – The number and dollar amount of journal entries from the financial statement audit as a result of the schedule of expenditures of federal awards revised during the audit.

Finding Number 2024-002 – Schedule of expenditures of federal awards needing several revisions during the audit.

ADDITIONAL REPORTING INFORMATION

Consolidated Year-end Financial Report (CYEFR)

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#)

Close

Add a Program

Mark Complete

Comment

	CSFA #	Program Name	State	Federal	Match	Total
View	420-25-2973	Illinois Travel and Tourism Grant Program	0.00	20,000.00		20,000.00
View	420-27-2645	Tourism Attractions & Festivals Grant Program	0.00	0.00		0.00
View	420-27-2777	RISE Local and Regional Planning Grant Program	0.00	5,741.00		5,741.00
View	420-35-3071	Energy Transition Community Grant Program	36,250.00	0.00		36,250.00
View	422-11-1154	Recreational Trails Program	0.00	129,034.00		129,034.00
View	482-00-0894	EMS Assistance	1,528.00	0.00		1,528.00
View	532-30-3183	Energy Efficiency Conservation Block Grant	0.00	26,215.00		26,215.00
View	532-60-0378	Section 319(h) - Nonpoint Source Pollution Control Financial Assistance Program	0.00	0.00		0.00
View	532-60-3017	Lead Service Line Inventory	0.00	0.00	0.00	0.00
Totals:			707,640.00	13,035,732.00	0.00	13,743,372.00

		Grant Program				
View	569-00-3150	ILETSB - Officer Recruitment and Retention Grant Program	448,786.00	0.00		448,786.00
View	569-00-3275	FY 24 ILETSB - NIBIN Advance Capital Grant Program	221,076.00	0.00		221,076.00
View	588-40-0450	Emergency Management Performance Grants	0.00	4,426.00		4,426.00
Edit		All other federal expenditures		12,850,316.00		12,850,316.00
Totals:			707,640.00	13,035,732.00	0.00	13,743,372.00

Please note the following:

- The CYEFR is pre-populated with programs based on existing State-issued awards in the CSFA. These programs cannot be removed. If no spending occurred in a program, leave the amounts at zero.
- If a program is missing, please click the "Add a Program" button and select the State agency and State program from the dropdown list provided.
- Any items in red must be fixed before the CYEFR can be marked complete.
- When finished updating the CYEFR, click the "Mark Complete" button and continue to the next step.



City of Carbondale, Illinois

Presentation to the Honorable
Mayor and City Council Regarding
Results of the Audit
as of April 30, 2025

City of Carbondale, Illinois
DISCUSSION AGENDA
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City of Carbondale, Illinois
OVERVIEW OF THE FY 2025 AUDIT

Management's Responsibility

- Fair presentation of financial statements
- Designing, implementing and maintaining internal controls, including monitoring ongoing activities.

Auditor Responsibility

- Express an opinion on the financial statements
- Audit performed in accordance with Generally Accepted Auditing Standards (GAAS), Governmental Auditing Standards (GAS), and by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- Objective is reasonable - not absolute - assurance that the financial statements are free of material misstatement whether caused by error or fraud

Types of Audit Opinions

- Unmodified opinion - The unmodified opinion has no reservations concerning the financial statements. This is also known as a “clean opinion” meaning that the financial statements appear to be presented fairly in conformity with Generally Accepted Accounting Principles (GAAP)
- Modified opinion - This means that the auditor has taken exception to certain accounting applications or is unable to establish the potential outcome of a material uncertainty

Report on 2025 Audit

- Unmodified opinion has been issued for the 2025 audit.

City of Carbondale, Illinois
OVERVIEW OF THE FY 2025 AUDIT

Audit Approach

- Our audit approach is to perform substantive audit tests of the City's general ledger and subsidiary ledger accounts. All material asset and liability general ledger accounts are agreed to the supporting detail and then tested through third party confirmations, vouching to supporting invoices and other supporting documentation, reviewing transactions occurring subsequent to year end, etc.
- In the planning stage of the audit, we perform formal risk assessments of the following:
 - Overall audit risk assessment
 - Management override of controls
 - Improper revenue recognition
 - Improper distribution of expenses due to fraud
 - Internal control assessment
 - Segregation of duties
 - Proper authorization of transactions
 - Proper reconciliation procedures
 - Physical security over assets (cash, inventory, etc.)
 - Fraud risk assessment
- The significant areas of focus are the following:
 - Cash and cash equivalents
 - Investments
 - Accounts receivable
 - Accounts payable
 - Revenue
 - Expense
- In accordance with our auditing standards, we obtain an understanding of your internal control structure to properly plan the audit and determine the extent of substantive procedures. However, we do not test internal controls or place any reliance on internal controls to reduce our substantive audit testing.
- We rely on substantive audit tests and do not place reliance on internal control testing and analytical procedures solely.
- Our audits are performed in accordance with Generally Accepted Auditing Standards, *Governmental Auditing Standards*, by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and KEB's Quality Control Document.

City of Carbondale, Illinois
OVERVIEW OF THE FY 2025 AUDIT

Accounting Policies

- The City's significant accounting policies are described in Note A to the financial statements.
- Implemented GASB Statement No. 100 – Changes in Accounting Principles and Error Corrections: GASB 101 – Compensated Absences

Transactions

- No transactions that lack authoritative guidance or consensus.
- All significant transactions have been recognized in the financial statements in the proper period.
- The financial statement disclosures are neutral, consistent, and clear.

Management Cooperation

- Management representation letter dated November 24, 2025
- Received full cooperation.
- Full access to books and records.
- No disagreements with management.

Management Judgments and Accounting Estimates

- The most sensitive estimates affecting the financial statements were:
 - The estimated useful lives of assets used to calculate depreciation expense.
 - Depreciation is based on estimated useful life of each asset.
 - Value of compensated absences
 - Value is based on historical information
 - Actuarial Assumptions and Methods Underlying the Net Pension Liability and the OPEB Liability
 - Valuation based on actuarial value prepared by outside entity
- Based on the results of our audit procedures, we have concluded that estimates are reasonably stated.

City of Carbondale, Illinois
OVERVIEW OF THE FY 2025 AUDIT

- None

Unusual Technical Issues and Disagreements with Management

- None

Audit Journal Entries

- The following is a summary of audit adjustments for fiscal year 2025:

<u>Fund</u>	<u>Number of Adjustments</u>	<u>Increase/(Decrease) in Fund Balance</u>
General Fund	3	\$ 435,069
GF Capital Assets	1	-
GF Long Term Debt	1	-
Enterprise Funds	1	<u>(515,585)</u>
		<u>\$ (62,516)</u>

- There were no passed audit journal entries.

City Council
City of Carbondale, Illinois

We have audited the financial statements of the City of Carbondale for the year ended April 30, 2025, and we will issue our report thereon dated November 24, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 24, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City of Carbondale solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting noted during our audit in a separate letter to you dated November 24, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Improper revenue recognition is considered an inherent risk according to GAAS
- Management override of controls is considered an inherent risk according to GAAS

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Carbondale is included in Note A to the financial statements. The City adopted GASB Statement No. 100 – Changes in Accounting Principles and Corrections of Error and Statement No. 101 – Compensated Absences. GASB 100 primarily focused on financial statement presentation and note disclosure information and had no effect on the fund balance or net position of the City. GASB 101 required the City to examine the value of compensated absences recorded as long-term liabilities, and record a more robust accrual for future payments. The adoption of this standard resulted in an adjustment related to a change in accounting principle to the general fund on the statement of activities. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Useful Life of Capital Assets - Management's estimate of the useful life of capital assets is based on the historical asset life information for City capital assets and industry standards, in order to determine the value and period of time over which individual capital assets are to be depreciated.
- Actuarial Assumptions and Methods Underlying the Net Pension liability(asset) and the OPEB Liability - Management's acceptance of various actuarial assumptions and methods underlying the calculation of the City's net pension and OPEB liability is based on the actuarial valuation prepared by an outside actuary.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We find that the financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements noted during our audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached material misstatements were identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Carbondale's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 24, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Carbondale, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the period, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Carbondale's auditors.

This report is intended solely for the information and use of the board of directors, membership, and management of the City of Carbondale and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Kerber, Eck & Braeckel LLP

Kerber, Eck & Braeckel LLP

City of Carbondale, Illinois
TOTAL AUDIT ADJUSTING JOURNAL ENTRIES BY FUND
April 30, 2025

GENERAL FUND	General Fund		Balance Sheet		Income Statement		Increase/(Decrease) In Fund Balance
			Debits	Credits	Debits	Credits	
01.20905-006	Deferred Revenue Grant	AJE1	344,126				
01.00.00000.30103-080	Intergovernmental Revenues Other Governmental Units					344,126	
<i>To record revenues from grants.</i>							
01.00.00000.30103-080	Intergovernmental Revenues Other Governmental Units	AJE3			14,921		
01.20905-006	Deferred Revenue Grant			14,921			
<i>Single Audit finding: To remove unallowable expenses and recognized revenue.</i>							
01.20.40101.10400	Accrued Comp Time	AJE4			10,757		
01.21005-001	Accrued Compensated Absences Accrued Sick Leave		36,421				
01.21005-030	Accrued Compensated Absences Compensated Time		43,721				
01.21005-030	Accrued Compensated Absences Compensated Time		54,124				
01.29999-000	Fund Balance Undesignated		43,721				
01.20.40101.10100	Accrued Sick Leave					36,421	
01.20.40101.10400	Accrued Comp Time					32,212	
01.20.40101.10400	Accrued Comp Time					42,969	
01.20.40151.10400	Accrued Comp Time					11,509	
01.20.40151.10400	Accrued Comp Time					11,155	
01.20.40151.10400	Accrued Comp Time					355	
01.21005-030	Accrued Compensated Absences Compensated Time			43,721			
01.21005-030	Accrued Compensated Absences Compensated Time			10,402			
<i>To correct compensated absences balances, GASB 101 implementation.</i>							
TOTAL GENERAL FUNDS			522,113	69,044	25,678	478,747	453,069
GF CAPITAL ASSETS FUND							
<i>GF Capital Assets Fund</i>							
90.29109-010	Invest in Fixed Assets General Fund	AJE2	227,271				
90.15303-503	Capital Assets Equipment			227,271			
<i>To correct fixed assets amounts</i>							
TOTAL GF CAPITAL ASSETS FUNDS			227,271	227,271	-	-	-
GF LONG TERM DEBT							
<i>GF Long Term Debt</i>							
91.21005-001	Accrued Compensated Absences Accrued Sick Leave	AJE4	50,246				
91.16904-000	Amount to be Provided-Accrued Leave Accrued Sick Leave			50,246			
<i>To correct compensated absences balances</i>							
TOTAL GF LONG TERM DEBT			50,246	50,246	-	-	-
ENTERPRISE							
<i>Water & Sewer Fund</i>							
70.26101-001	Deferred inflows of Resources IMRF - Regular Pension	AJE5	29,401				
70.26101-002	Deferred inflows of Resources GASB 68		7,499				
70.40.47000.13200	Pension Expense - GASB 68				477,394		
70.16101-001	Deferred Outflows - Pension Resources IMRF - Regular Pension			514,294			
<i>To record GASB 68</i>							
<i>Solid Waste Management Fund</i>							
72.26101-001	Deferred inflows of Resources IMRF - Regular Pension	AJE5	2,352				
72.26101-002	Deferred inflows of Resources GASB 68		600				
72.40.47200.13200	Pension Expense - GASB 68				38,191		
72.16101-001	Deferred Outflows - Pension Resources IMRF - Regular Pension			41,143			
<i>To record GASB 68</i>							
TOTAL ENTERPRISE FUNDS			39,852	555,437	515,585	-	(515,585)
TOTAL GOVERNMENT-WIDE FUNDS			\$ 839,482	\$ 901,998	\$ 541,263	\$ 478,747	\$ (62,516)

City of Carbondale, Illinois
STATEMENT OF NET POSITION
April 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Total
ASSETS				
CURRENT ASSETS				
Cash	\$ 15,840,210	\$ 1,458,646	\$ 17,298,856	\$ 2,225,567
Investments	-	-	-	208,786
Interest receivable on investments	-	3,323	3,323	-
Accounts receivable, net				
Consumers	1,326,721	1,185,348	2,512,069	-
Business service and franchise tax	111,336	-	111,336	-
Other governmental units and agencies	8,109,788	-	8,109,788	-
Property taxes	1,035,331	-	1,035,331	1,236,519
Other	5,115	-	5,115	17,174
Internal balance	514,315	(514,315)	-	-
Due from primary government	-	-	-	-
Due from fiduciary funds	-	-	-	-
Prepayments and other	861,601	836,466	1,698,067	-
Total current assets	<u>27,804,417</u>	<u>2,969,468</u>	<u>30,773,885</u>	<u>3,688,046</u>
NONCURRENT ASSETS				
Land	7,417,044	5,880,981	13,298,025	150,000
Construction in progress	26,966,508	1,171,091	28,137,599	-
Other capital assets, net	49,654,567	52,676,958	102,331,525	129,870
Total noncurrent assets	<u>84,038,119</u>	<u>59,729,030</u>	<u>143,767,149</u>	<u>279,870</u>
Total assets	<u>111,842,536</u>	<u>62,698,498</u>	<u>174,541,034</u>	<u>3,967,916</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows - IMRF regular, net	1,771,696	714,311	2,486,007	159,591
Deferred outflows - IMRF SLEP, net	21,305	-	21,305	-
Deferred outflows - Firefighters pension, net	2,041,001	-	2,041,001	-
Deferred outflows - Police pension, net	3,761,657	-	3,761,657	-
Deferred outflows - OPEB	2,526,266	-	2,526,266	-
Total deferred outflows of resources	<u>10,121,925</u>	<u>714,311</u>	<u>10,836,236</u>	<u>159,591</u>
Total assets and deferred outflows of resources	<u>\$ 121,964,461</u>	<u>\$ 63,412,809</u>	<u>\$ 185,377,270</u>	<u>\$ 4,127,507</u>

City of Carbondale, Illinois
STATEMENT OF NET POSITION
April 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Total
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 2,361,978	\$ 1,033,749	\$ 3,395,727	\$ 5,035
Accrued payroll and related	2,152,306	196,775	2,349,081	6,048
Consumer deposits	-	754,375	754,375	-
Due to other funds	-	-	-	-
Due to fiduciary funds	-	-	-	-
Due within one year				
General obligation bonds	2,165,000	73,334	2,238,334	-
Notes payable	155,460	453,147	608,607	-
Compensated absences	481,680	68,833	550,513	-
OPEB	480,000	-	480,000	-
Other deposits	22,000	29,866	51,866	-
Total current liabilities	7,818,424	2,610,079	10,428,503	11,083
NONCURRENT LIABILITIES				
General obligation bonds	36,305,000	-	36,305,000	-
Notes payable	274,553	2,244,618	2,519,171	-
Compensated absences	1,912,181	246,933	2,159,114	-
OPEB liability	8,551,114	-	8,551,114	-
Pension liability - IMRF regular	1,891,862	762,391	2,654,253	169,420
Pension liability - IMRF SLEP	541,138	-	541,138	-
Pension liability - Firefighters pension	6,444,281	-	6,444,281	-
Pension liability - Police pension	10,338,375	-	10,338,375	-
Total noncurrent liabilities	66,258,504	3,253,942	69,512,446	169,420
Total liabilities	74,076,928	5,864,021	79,940,949	180,503
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - IMRF regular	22,284	8,980	31,264	1,996
Deferred inflows - IMRF SLEP	-	-	-	-
Deferred inflows - Firefighters pension	545,200	-	545,200	-
Deferred inflows - Police pension	607,265	-	607,265	-
Deferred inflows - OPEB	6,658,343	-	6,658,343	-
Deferred inflows - other	1,880,439	64	1,880,503	-
Total deferred inflows of resources	9,713,531	9,044	9,722,575	1,996
Total liabilities and deferred inflows of resources	\$ 83,790,459	\$ 5,873,065	\$ 89,663,524	\$ 182,499
NET POSITION				
Net investment in capital assets	\$ 81,128,106	\$ 57,803,984	\$ 138,932,090	\$ 279,870
Restricted for:				
Public Safety	2,020,352	-	2,020,352	-
Grant funds	26,368	-	26,368	-
Debt Service	1,765,700	-	1,765,700	-
Economic development	1,825,978	-	1,825,978	-
Maintenance of roadways	1,250,256	-	1,250,256	-
Unrestricted (deficit)	(49,842,758)	(264,240)	(50,106,998)	3,665,138
Total net position	\$ 38,174,002	\$ 57,539,744	\$ 95,713,746	\$ 3,945,008

City of Carbondale, Illinois
STATEMENT OF ACTIVITIES
For the fiscal year ended April 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Service Charges, Permits, and Fees	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Primary government								
Governmental activities								
General government	\$ (7,533,935)	\$ 40,665	\$ 4,205,048	\$ 12,716,824	\$ 9,428,602	\$ -	\$ 9,428,602	\$ -
Public safety	(20,585,308)	813,257	2,136,924	-	(17,635,127)	-	(17,635,127)	-
Community development	(6,375,454)	286,495	-	-	(6,088,959)	-	(6,088,959)	-
Public works	(4,693,959)	131,582	-	-	(4,562,377)	-	(4,562,377)	-
Interest on long term debt	(1,415,540)	-	-	-	(1,415,540)	-	(1,415,540)	-
Total governmental activities	(40,604,196)	1,271,999	6,341,972	12,716,824	(20,273,401)	-	(20,273,401)	-
Business-Type activities:								
Waterworks and Sewerage	(11,393,066)	9,570,654	-	-	-	(1,822,412)	(1,822,412)	-
Solid Waste	(1,166,031)	1,000,722	-	-	-	(165,309)	(165,309)	-
Parking	(207,349)	38,180	-	-	-	(169,169)	(169,169)	-
Rental Properties	(261,250)	38,107	-	-	-	(223,143)	(223,143)	-
Total Business-Type activities	(13,027,696)	10,647,663	-	-	-	(2,380,033)	(2,380,033)	-
Total primary government	\$ (53,631,892)	\$ 11,919,662	\$ 6,341,972	\$ 12,716,824	(20,273,401)	(2,380,033)	(22,653,434)	-
Component unit								
Public Library	\$ (1,532,658)	\$ 28,061	\$ 202,073	\$ -	-	-	-	(1,302,524)
Total component unit	\$ (1,532,658)	\$ 28,061	\$ 202,073	\$ -	-	-	-	(1,302,524)
General Revenues								
Taxes								
General property taxes					2,434,195	-	2,434,195	1,232,868
Business franchise taxes and licenses					371,769	-	371,769	-
Motor fuel tax					1,666,146	-	1,666,146	-
Home rule tax					10,678,655	-	10,678,655	-
Telecommunication tax					222,727	-	222,727	-
Utility tax					1,425,346	-	1,425,346	-
Hotel/Motel tax					992,689	-	992,689	-
Package liquor and food and beverage tax					2,280,668	-	2,280,668	-
Games tax					333,768	-	333,768	-
Cable TV franchise tax					90,961	-	90,961	-
Intergovernmental - Unrestricted								
State sales and income tax					10,417,611	-	10,417,611	-
Local use tax					571,212	-	571,212	-
Replacement taxes					569,551	-	569,551	70,158
Other					349,440	-	349,440	-
Investment earnings					921,842	271,983	1,193,825	145,090
Miscellaneous					76,814	538,460	615,274	-
Transfers					-	-	-	-
Total general revenues, intergovernmental revenue and transfers					33,403,394	810,443	34,213,837	1,448,116
Change in net position					13,129,993	(1,569,590)	11,560,403	145,592
Net position, beginning of year as previously stated					25,087,730	59,109,334	84,197,064	3,799,416
Change in accounting principal (GASB 101)					(43,721)	-	(43,721)	-
Net position, beginning of year as adjusted or restated					25,044,009	59,109,334	84,153,343	3,799,416
Net position, end of year					\$ 38,174,002	\$ 57,539,744	\$ 95,713,746	\$ 3,945,008

City of Carbondale, Illinois
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended April 30, 2025

	<u>General</u>	<u>Local Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
General property taxes	\$ 1,031,409	\$ -	\$ 1,402,786	\$ 2,434,195
Sales, service and utility taxes	14,083,823	833,933	2,280,668	17,198,424
Intergovernmental revenue	17,589,153	12,716,824	1,062,208	31,368,185
Business franchise taxes and licenses	462,730	-	-	462,730
Fines	188,269	-	-	188,269
Use of money and property	715,083	8,880	197,879	921,842
Service charges, permits and fees	1,078,778	-	4,952	1,083,730
Total revenues	35,149,245	13,559,637	4,948,493	53,657,375
EXPENDITURES				
Current				
General government	3,686,254	-	-	3,686,254
Finance	1,314,941	-	-	1,314,941
Police	12,826,614	-	-	12,826,614
Fire	4,443,448	-	-	4,443,448
Development services	2,334,724	-	-	2,334,724
Public works	3,484,145	17,227	525,547	4,026,919
Parks & Recreation	385,685	-	-	385,685
Community services	1,853,189	-	1,407,498	3,260,687
Capital outlays	2,793,277	12,948,127	654,423	16,395,827
Debt service				
Principal	-	-	2,625,000	2,625,000
Interest	-	-	1,414,041	1,414,041
Fiscal agent fees	-	-	1,499	1,499
Total expenditures	33,122,277	12,965,354	6,628,008	52,715,639
Excess (Deficiency) of revenues over expenditures	2,026,968	594,283	(1,679,515)	941,736
OTHER FINANCING SOURCES (USES)				
Transfers in	52,560	1,388,564	4,038,785	5,479,909
Transfers out	(3,120,000)	-	(2,359,909)	(5,479,909)
Insurance proceeds	76,814	-	-	76,814
Total other financing sources (uses)	(2,990,626)	1,388,564	1,678,876	76,814
NET CHANGE IN FUND BALANCES	(963,658)	1,982,847	(639)	1,018,550
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY STATED	13,298,022	1,503,880	4,922,738	19,724,640
CHANGE IN ACCOUNTING PRINCIPAL (GASB 101)	(43,721)	-	-	(43,721)
FUND BALANCES, AS ADJUSTED OR RESTATED	13,254,301	1,503,880	4,922,738	19,680,919
FUND BALANCES, END OF YEAR	\$ 12,290,643	\$ 3,486,727	\$ 4,922,099	\$ 20,699,469

City of Carbondale, Illinois
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended April 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Waterworks and Sewerage	Nonmajor Funds	Total	Group Health Insurance Fund
OPERATING REVENUES				
Charges for services	\$ 9,570,654	\$ 1,023,024	\$ 10,593,678	\$ -
Rentals	-	34,782	34,782	-
Fines	-	15,878	15,878	-
Other	-	3,325	3,325	-
Employee contributions	-	-	-	520,134
Retiree contributions	-	-	-	227,239
City contributions	-	-	-	4,130,283
Total operating revenues	9,570,654	1,077,009	10,647,663	4,877,656
OPERATING EXPENSES				
Personal services	4,414,490	417,853	4,832,343	-
Commodities	662,528	80,253	742,781	-
Contractual	2,296,292	611,627	2,907,919	1,319,246
Maintenance	1,006,490	302,083	1,308,573	-
Health insurance claims	-	-	-	4,130,862
Other charges	24,445	3,444	27,889	-
Depreciation	2,823,990	205,014	3,029,004	-
Total operating expenses	11,228,235	1,620,274	12,848,509	5,450,108
Operating income (loss)	(1,657,581)	(543,265)	(2,200,846)	(572,452)
NONOPERATING REVENUES (EXPENSES)				
Use of money and property	259,324	12,659	271,983	9,740
Other interest expense	(68,166)	(3,102)	(71,268)	-
Insurance proceeds	538,460	-	538,460	-
Total nonoperating revenues (expenses)	729,618	9,557	739,175	9,740
Income before transfers	(927,963)	(533,708)	(1,461,671)	(562,712)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Change in net position	(927,963)	(533,708)	(1,461,671)	(562,712)
NET POSITION, BEGINNING OF YEAR	57,679,198	1,614,350	59,293,548	(951,288)
NET POSITION, END OF YEAR	\$ 56,751,235	\$ 1,080,642	\$ 57,831,877	\$ (1,514,000)

City of Carbondale Illinois
For the fiscal year ended April 30, 2025

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

Net change in fund balances - total governmental funds \$ 1,018,550

The change in net position reported for governmental activities in the statement of activities is 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. This is the amount by which capital outlays \$16,395,827 exceeded depreciation (\$2,939,973) in the current period. 13,455,854

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:
Change in compensated absences 458,537

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.
Repayment on long-term debt 2,774,969

Internal service funds are used by management to charge the costs of various activities internally to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (346,873)

Internal service funds allocated to business-type activities (107,919)

The net effect of the change in deferred revenues. Revenues in the statement of activities that do not provide current financial resources are not reported in the funds. 24,254

The increase in OPEB obligation resulting from contributions less than the annual required contribution is not a financial liability and is not reported in the funds. (277,586)

Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. (3,869,793)

Change in net position of governmental activities \$ 13,129,993

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN NET POSITION OF PROPRIETARY FUNDS
TO THE STATEMENT OF ACTIVITIES**

Net change in net position - total proprietary funds \$ (1,461,671)

Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds (107,919)

Change in net position of business-type activities \$ (1,569,590)

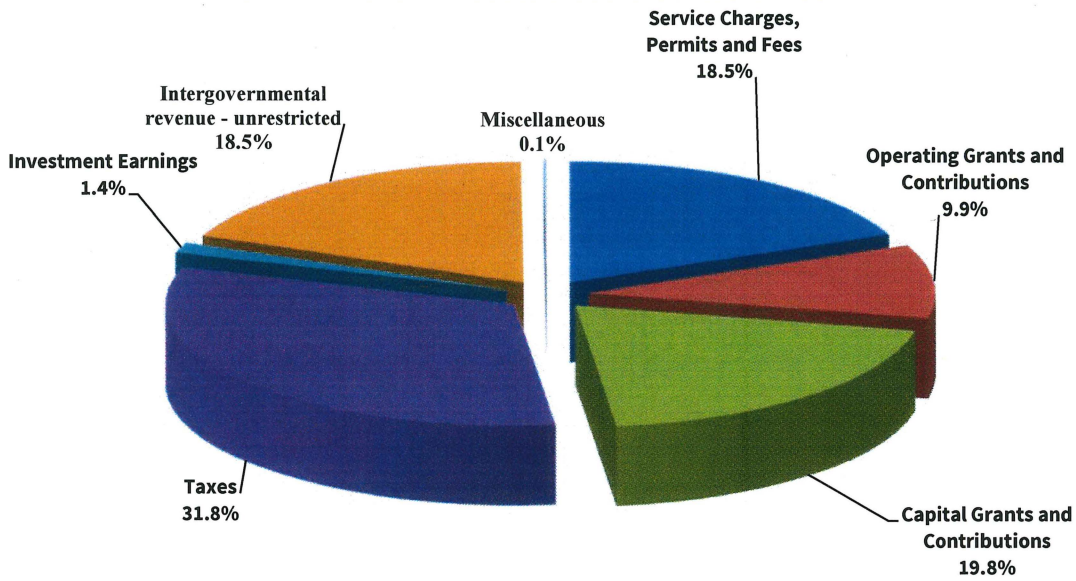
City of Carbondale, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GENERAL FUND COMPARISON
For the fiscal year ended April 30

	<u>2025</u>	<u>2024</u>	Change Between Years Favorable (Unfavorable)
REVENUES			
General property taxes	\$ 1,031,409	\$ 1,036,056	\$ (4,647)
Sales, service and utility taxes	14,083,823	13,994,591	89,232
Intergovernmental revenue	17,589,153	12,438,825	5,150,328
Business franchise taxes and licenses	462,730	513,934	(51,204)
Fines	188,269	181,237	7,032
Use of money and property	715,083	866,226	(151,143)
Service charges, permits and fees	1,078,778	1,036,927	41,851
Total revenues	35,149,245	30,067,796	5,081,449
EXPENDITURES			
General government	3,686,254	3,370,198	(316,056)
Finance	1,314,941	1,243,853	(71,088)
Police	12,826,614	10,795,539	(2,031,075)
Fire	4,443,448	3,972,858	(470,590)
Development services	2,334,724	1,225,762	(1,108,962)
Public works	3,484,145	2,861,439	(622,706)
Parks & Recreation	385,685	421,602	35,917
Community services	1,853,189	1,463,808	(389,381)
Capital outlays	2,793,277	1,109,370	(1,683,907)
Total expenditures	33,122,277	26,464,429	(6,657,848)
Excess (Deficiency) of revenues over expenditures	2,026,968	3,603,367	(1,576,399)
OTHER FINANCING SOURCES (USES)			
Transfers in	52,560	-	52,560
Transfers out	(3,120,000)	(3,310,911)	190,911
Insurance proceeds	76,814	17,110	59,704
Total other financing sources (uses)	(2,990,626)	(3,293,801)	303,175
NET CHANGE IN FUND BALANCES	(963,658)	309,566	(1,273,224)
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY STATED	13,298,022	12,988,456	309,566
CHANGE IN ACCOUNTING PRINCIPAL (GASB 101)	(43,721)	-	(43,721)
FUND BALANCES, AS ADJUSTED OR RESTATED	13,254,301	12,988,456	265,845
FUND BALANCES, END OF YEAR	\$ 12,290,643	\$ 13,298,022	\$ (1,007,379)

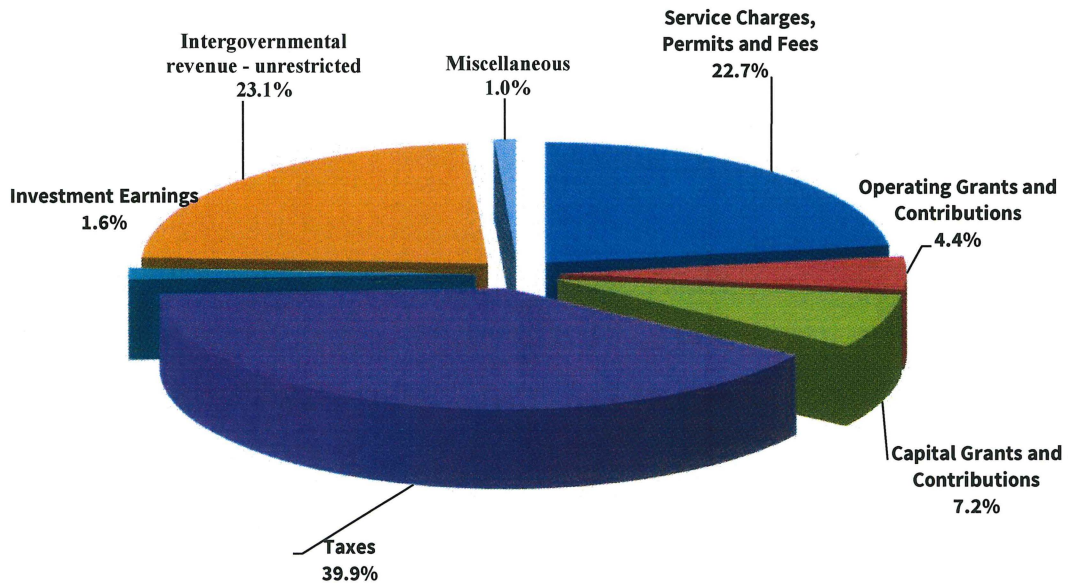
City of Carbondale, Illinois
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
WATER AND SEWER FUND COMPARISON
For the fiscal year ended April 30

	<u>2025</u>	<u>2024</u>	Change Between Years Favorable (Unfavorable)
OPERATING REVENUES			
Charges for services	\$ 9,570,654	\$ 8,944,377	\$ 626,277
Total operating revenues	<u>9,570,654</u>	<u>8,944,377</u>	<u>626,277</u>
OPERATING EXPENSES			
Personal services	4,414,490	221,851	(4,192,639)
Commodities	662,528	578,634	(83,894)
Contractual	2,296,292	1,981,792	(314,500)
Maintenance	1,006,490	762,878	(243,612)
Other charges	24,445	19,654	(4,791)
Depreciation	2,823,990	2,679,396	(144,594)
Total operating expenses	<u>11,228,235</u>	<u>6,244,196</u>	<u>(4,984,030)</u>
Operating Income (Loss)	<u>(1,657,581)</u>	<u>2,700,181</u>	<u>(4,357,762)</u>
NONOPERATING REVENUES (EXPENSES)			
Intergovernmental revenue	-	1,021,147	(1,021,147)
Use of money and property	259,324	288,612	(29,288)
Interest expense	(68,166)	(87,675)	19,509
Insurance proceeds	538,460	31,169	507,291
Total nonoperating revenues (expenses)	<u>729,618</u>	<u>1,253,253</u>	<u>(523,635)</u>
CHANGE IN NET POSITION	<u>(927,963)</u>	<u>3,953,434</u>	<u>(4,881,397)</u>
NET POSITION, BEGINNING OF YEAR	<u>57,679,198</u>	<u>53,725,764</u>	<u>3,953,434</u>
NET POSITION, END OF YEAR	<u>\$ 56,751,235</u>	<u>\$ 57,679,198</u>	<u>\$ (927,963)</u>

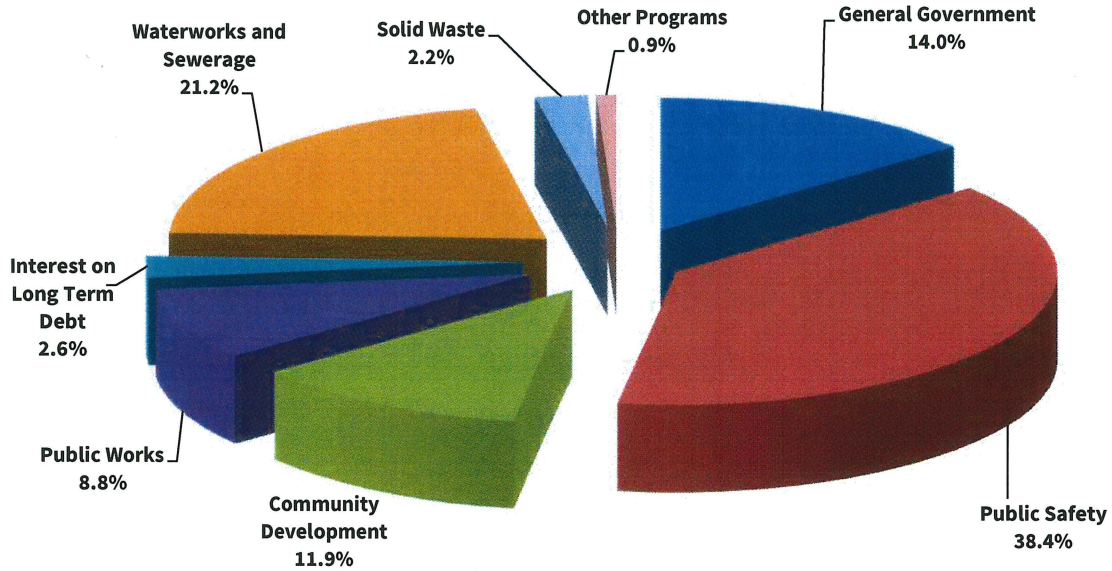
CITY OF CARBONDALE Government Wide Revenues - 2025



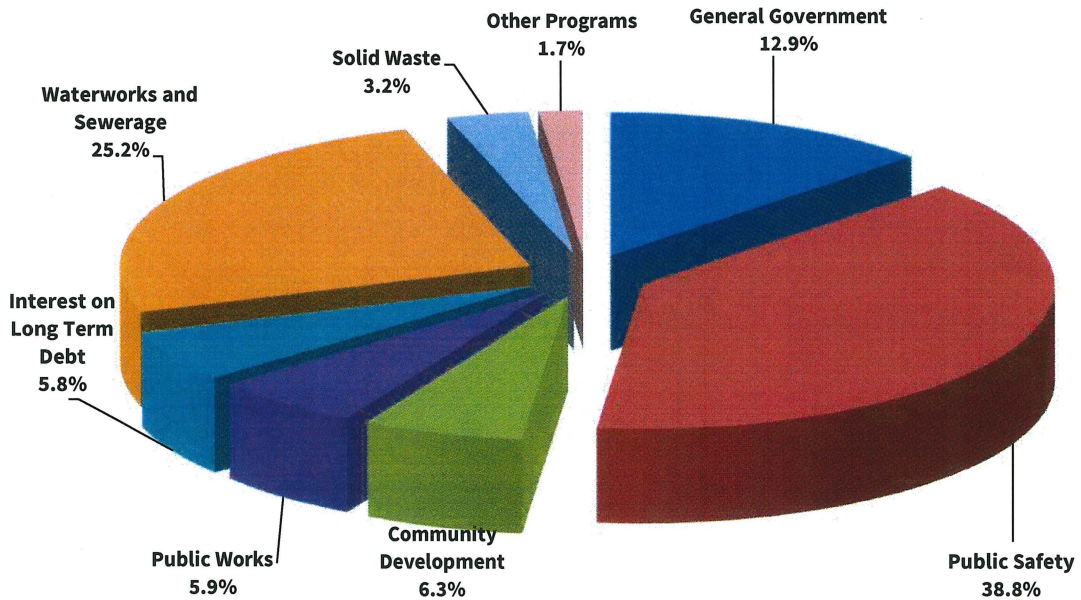
CITY OF CARBONDALE Government Wide Revenues - 2024



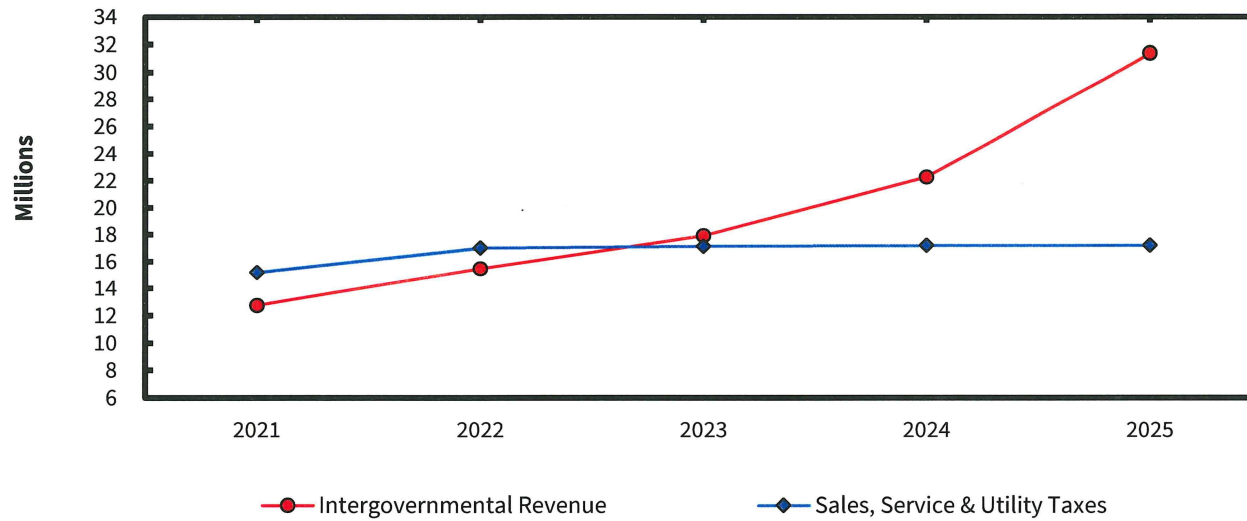
CITY OF CARBONDALE Government Wide Expenses - 2025



CITY OF CARBONDALE Government Wide Expenses - 2024



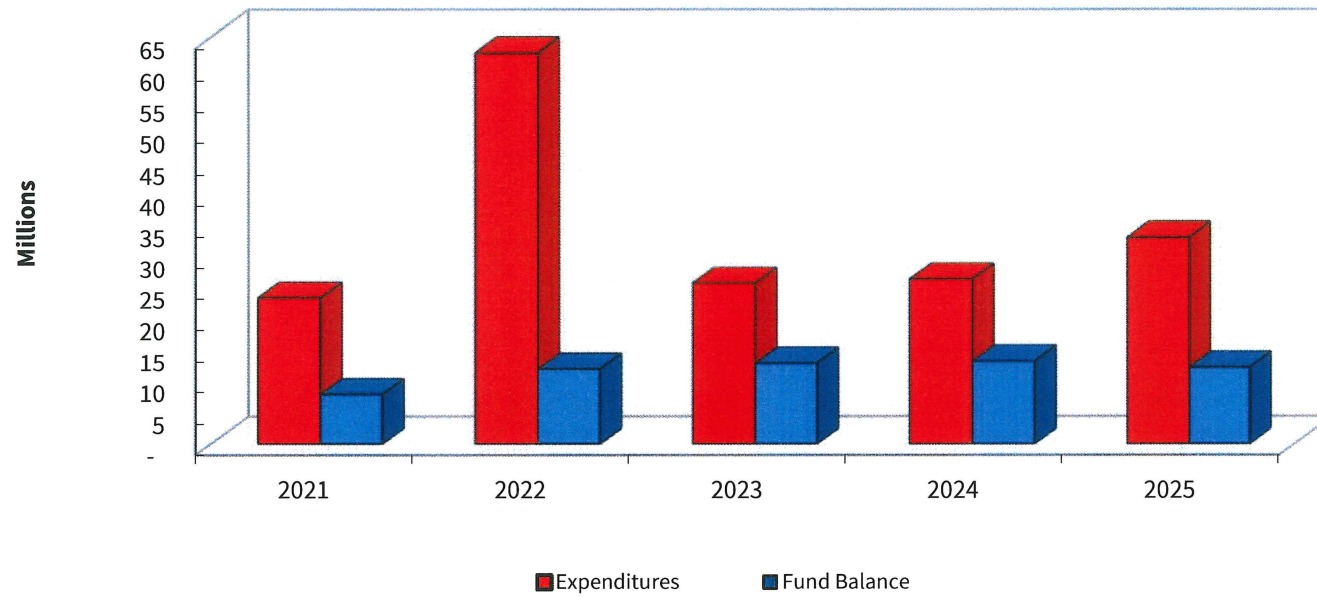
CITY OF CARBONDALE Governmental Funds Revenue



CITY OF CARBONDALE Sales Tax



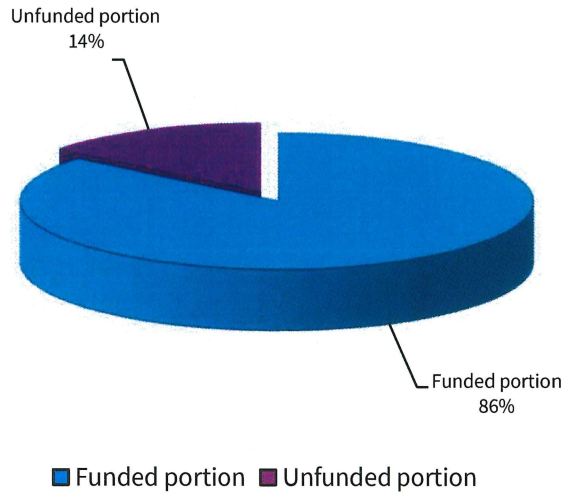
CITY OF CARBONDALE General Fund



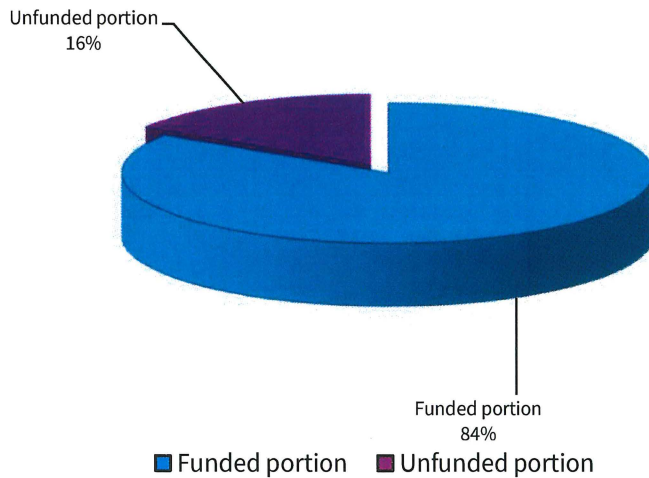
**City of Carbondale
Pension Liability
April 30, 2025**

	Total Pension Liability	Plan Assets	Net Pension Liability (Asset)	Unfunded Percent
IMRF - Regular	\$ 77,108,429	\$ 74,284,756	\$ 2,823,673	4%
IMRF - Sheriff's Law Enforcement	\$ 1,356,373	\$ 815,235	\$ 541,138	40%
Firefighters' Pension	\$ 38,960,545	\$ 32,516,264	\$ 6,444,281	17%
Police Pension	\$ 72,411,694	\$ 62,073,319	\$ 10,338,375	14%

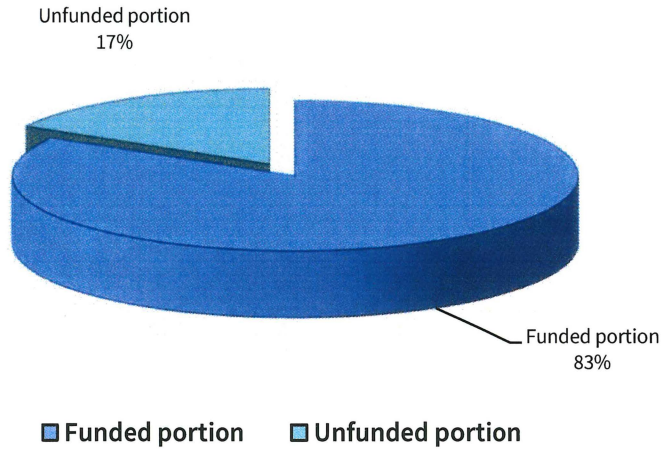
CITY OF CARBONDALE Police Pension Fund 2025



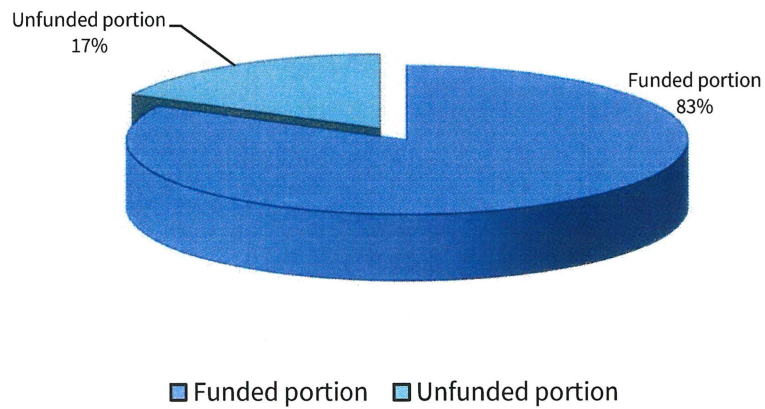
CITY OF CARBONDALE Police Pension Fund 2024



CITY OF CARBONDALE Firemen's Pension Fund 2025



CITY OF CARBONDALE Firemen's Pension Fund 2024



City of Carbondale, Illinois

Client Advisory Letter

April 30, 2025

To The Honorable Mayor and City Council
City of Carbondale, Illinois

In planning and performing our audit of the basic financial statements of the City of Carbondale, Illinois (the City) as of and for the year ended April 30, 2025, 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, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be other matters.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.

Probable. The future event or events are likely to occur.

We consider the following deficiencies in the City's internal control to be material weaknesses:

City of Carbondale, Illinois
COMMENTS AND RECOMMENDATIONS
April 30, 2025

Significant Deficiency

Finding number 2025 – 001

Federal Program

21.027 American Rescue Plan Act (ARPA)

Criteria

Noncompliance finding of IMRF contributions being incorrectly allocated to the grant funds and included in the annual report to the federal agency.

Condition and Context

The City incorrectly allocated IMRF contributions as a portion of salaries and benefits. This amount was reported on the annual report to the Department of Treasury

Cause

The City failed to remove the IMRF contributions amounts from total salaries and benefits when reporting that information to the third-party consultant who assists with submitting the annual report.

Effect

The total allocated to the ARPA funds for the fiscal year was overstated on the initial version of the schedule of expenditures of federal awards.

The total salaries and benefits as allocated to the fiscal year on the annual report to the Department of Treasury was overstated.

Questioned Costs

21.027 American Rescue Plan Act (ARPA) - \$14,921

IMRF contributions are a percentage of eligible salaries as determined by Illinois State Statute and were incorrectly included in the total salaries and benefits for employees performing administrative duties for the federal program.

Recommendation

We recommended management contact their third-party consultant who assists with the annual report to the Department of Treasury for guidance on self-reporting the unallowable total. The City was advised to remove the questioned allocation from the schedule of expenditures of federal awards and record the amount as deferred revenue on the financial statements. The annual report to the Department of Treasury can not be amended or adjusted after submission, which was due prior to fiscal year ending April 30, 2025. A correction will need to be made on the next annual report, due prior to the end of the next fiscal year.

City of Carbondale, Illinois
COMMENTS AND RECOMMENDATIONS
April 30, 2025

Views of the responsible officials and planned corrective actions

Management agreed with the recommendation from the third-party consultant. An entry was made to the financial statements to remove the dollar amount from recognized revenue, and record as deferred revenue, and costs removed from the schedule of expenditures of federal awards. The total amount of questioned costs is immaterial to the program and to the financial statements, however, management decided the entry was in the best interest of the City and should be recognized in a future year.

Official Responsible for Ensuring the Corrective Action Plan is Implemented

Jeff Davis, City Treasurer/Director of Finance; Stan Reno, City Manager.

Planned Completion Date for the Corrective Action Plan

Recommendations are considered at the issuance of the report, November 24, 2025.

OTHER MATTERS

TIF Audit and Reimbursements

We found the following issue:

- The City underpaid the reimbursement to the property owner of parcel numbers 15-21-409-016 and 15-21-409-009 in the amount of \$1.85. This amount will be reimbursed in future years.

Management will pay the amount owed to the property owner with the next distribution.

Utility Accounts Receivable Aging Detail – (repeated)

The accounts receivable aging detail for utility collections did not agree to the general ledger. Upon inspection, it was discovered that a glitch during the software conversion in 2018 caused some accounts to duplicate. Customers are not receiving duplicate bills for services, however, since the aging detail does not agree with the general ledger, testing individual accounts became more difficult. We would recommend the City examine this detail and take action to remove duplicate accounts.

Uninsured Deposits (Repeat)

During testing of FDIC limits, it was noted that at April 30, 2025 the City's bank accounts were uninsured in the amount of \$671,862 with local banks.

City of Carbondale, Illinois
COMMENTS AND RECOMMENDATIONS
April 30, 2025

Accounting System Access (Repeat)

Finance personnel have had full access to the City’s accounting system and the ability to initiate and approve journal entries. If an individual has control over an entire transaction, there is a possibility errors and irregularities can be concealed in the course of performing day to day activities.

Management has and will continue to strengthen limited access within accounting system. Management believes they have other compensating controls that mitigate this internal control weakness such as; multiple reviews by separate individuals are performed at both detailed and high-level variances to note any discrepancies or unusual transactions.

The purpose of this communication, which is an integral part of our audit, is to describe for management, those charged with governance, others within the organization, and other governmental authorities, the scope of our testing of internal control over financial reporting and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Kanter, Ed & Braucher LLP

Marion, Illinois
November 24, 2025

City Council Meeting January 13, 2026

1. Roll Call

Councilmembers present

Councilmember Clare Killman, Councilmember Adam Loos, Councilmember Dawn Roberts, Councilmember Nathan Colombo, Mayor Carolin Harvey

Councilmembers absent

Councilmember Nancy Maxwell and Councilmember Brian Stanfield

Meeting called to order at 6:00 PM.

2. Public Comments

Members of the public addressing the City Council included James Cooper, Jr., Jairus Harvey, and Pepper Holder.

3. Council Comments, General Announcements, and Proclamations

Councilmember Roberts announced the musician playing prior to the meeting and thanked the public for attending. She remarked on a recent arson attack and the impact on the Carbondale community.

Councilmember Colombo commented on a public meeting held by a potential solar developer at a neighborhood church and clarified the nature of his comments. He expressed his appreciation for those who spent time cleaning up College Street.

Councilmember Loos suggested a meeting between the City Council and City Staff regarding communication and setting priorities. He then remarked on events involving the federal government in Minnesota during the prior week, and shared what options were available in response to those actions.

Mayor Harvey announced the annual Martin Luther King celebration to be held this Sunday at the Civic Center.

4. Public Hearings and Special Reports

5. Consent Agenda

MOTION: Approve

Motion by Clare Killman, second by Dawn Roberts

Final Resolution: Motion Passed

Yea: Clare Killman, Adam Loos, Dawn Roberts, Nathan Colombo, Carolin Harvey

1. Approval of Minutes from the Regular City Council Meeting of December 9, 2025
2. Approval of Warrant 1526 for Period Ending: 12/05/2025 in the amount of

\$4,341,336.83

3. Approval of Warrant 1527 for Period Ending: 12/19/2025 in the amount of \$2,341,313.57
4. Approval of Warrant 1528 for Period Ending: 01/02/2026 in the amount of \$1,227,197.77
5. Approval of Wells Fargo Warrant for the Period Ending 11/30/2025 FY 2025 Warrant #WF 11/2025 in the Amount of \$150,653.98
6. Acceptance of Approved Meeting Minutes from Boards, Commissions, and Committees
7. Ordinance Authorizing a Budget Adjustment to the FY 2026 Police Department in the Amount of \$6,355 for Repairs to Camera Systems Damaged by Lightning

MOTION: Adopt the Ordinance Authorizing A Budget Adjustment to the FY 2026 Police Department Budget for Repairs to Camera Systems Damaged by Lightning

Motion by Adam Loos, second by Dawn Roberts

Final Resolution: Motion Passed

Yea: Adam Loos, Dawn Roberts, Carolin Harvey

Nay: Nathan Colombo, Clare Killman

8. Ordinance Approving a Budget Adjustment to Increase the CIP Local Improvement Fund Budget in the Amount of \$126,242.62, and Adding CIP SP1805 "Multi-Use Path From Giant City Road to Reed Station Road"
9. Resolution Authorizing the City Manager to Execute a Change Order on the Dystor Rehabilitation Project (WW1801) in the Amount of \$39,126.75
10. Resolution Authorizing the Mayor to Accept Deeds From Residential Demolition Activities

6. General Business

1. Review of Capital Improvement Program (CIP) Checklist Items for Proposed New Projects

Comments and questions from the City Council included commenting on CIP projects related to parks and that the best outcome would be to merge, support for the addition of a roundabout at University, Illinois, and Mill streets (item 16A), commented on the need to publicize the locations of public facilities identified as storm shelter locations (item 27A), expressed concerns about accessibility issues between on-street parking and sidewalks identified in item 11C, including questions about the feasibility of modifications, the funds expended in the downtown improvements, and support for making small changes as we are able to make them, as well as responding to public comments.

Donald Monty asked why the City would refer issues with Williams Field to the Park District,

suggested that ensuring recommendations from the public for IDOT's jurisdiction are passed on to them, commented that information about storm shelters needs to be widely dispersed and the structures labeled as such, and commented on the viability of and functionality for pedestrians for a roundabout at Grand Avenue.

7. Executive Session

8. Adjournment

There being no further business to come before the City Council, the meeting was declared adjourned at 6:54 p.m..

Jennifer R. Sorrell, City Clerk

Date



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Consent Agenda
Subject: Approval of Warrant 1529 for Period Ending 01/16/2026 in the amount of \$1,285,008.84
Type: Action - Consent
Recommended Action:
Goals: Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Originating Department: Finance

Background: Recommended Action: Accept the report of payments made for the period ending 1/16/2026 in the amount of \$1,285,008.84.

Additional Information:

Attachments:

1. Warrant 1529 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

Warrant to the City Treasurer

The undersigned hereby certify that the following bills or invoices represent a true and correct statement of cost of goods and/or services rendered to the City of Carbondale by firms or persons listed an that said firms or persons are entitled to payment for same in the amounts shown.

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 01 - General										
Account 10511-275 - Inventory Unleaded Gasoline										
934 - HINES OIL COMPANY	197556	Gasoline Purchases	Paid by Check # 24087		01/06/2026	01/06/2026	01/06/2026		01/06/2026	15,856.75
								Account 10511-275 - Inventory Unleaded Gasoline Totals	Invoice Transactions 1	\$15,856.75
Account 10521-275 - Inventory Diesel Fuel										
934 - HINES OIL COMPANY	197556	Gasoline Purchases	Paid by Check # 24087		01/06/2026	01/06/2026	01/06/2026		01/06/2026	4,145.94
								Account 10521-275 - Inventory Diesel Fuel Totals	Invoice Transactions 1	\$4,145.94
Account 10531-311 - Inventory In House Veh Parts										
934 - HINES OIL COMPANY	197526	Gasoline Purchases	Paid by Check # 24087		01/06/2026	01/06/2026	01/06/2026		01/06/2026	528.00
1805 - PLAZA TIRE SERVICE INC	901217683+9	Vehicle Tires & Service	Paid by Check # 24090		01/06/2026	01/06/2026	01/06/2026		01/06/2026	933.43
1855 - QUALITY SHEET METALS LLC	15123	Materials for equipment repair	Paid by Check # 24171		01/14/2026	01/16/2026	01/16/2026		01/15/2026	206.51
934 - HINES OIL COMPANY	197570	85 gallons of AW46 hydraulic fluid @ 8.74	Paid by Check # 24146		01/14/2026	01/16/2026	01/16/2026		01/15/2026	742.90
3601 - BEST ONE TIRE & SERVICE	3060030252	3060030603-Tires, Tire Repair and Services	Paid by Check # 24123		01/14/2026	01/16/2026	01/16/2026		01/15/2026	837.68
								Account 10531-311 - Inventory In House Veh Parts Totals	Invoice Transactions 5	\$3,248.52
Account 10541-311 - Inventory Outside Veh Parts										
7287 - DAVE'S COLLISION CENTER	e3d78683-1	Collision Repair 47200-006-Painted Hood	Paid by Check # 24084		01/06/2026	01/06/2026	01/06/2026		01/06/2026	1,500.00
1805 - PLAZA TIRE SERVICE INC	901217683+9	Vehicle Tires & Service	Paid by Check # 24090		01/06/2026	01/06/2026	01/06/2026		01/06/2026	1,115.65
3601 - BEST ONE TIRE & SERVICE	3060030252	3060030603-Tires, Tire Repair and Services	Paid by Check # 24123		01/14/2026	01/16/2026	01/16/2026		01/15/2026	2,868.50
								Account 10541-311 - Inventory Outside Veh Parts Totals	Invoice Transactions 3	\$5,484.15
Account 10551-281 - Prepaid Expense Insurance										
6710 - ILLINOIS DEPARTMENT OF LABOR-IL OSHA	01/06/2026	Settlement Agreement-- Citation & Penalty	Paid by Check # 24092		01/07/2026	01/07/2026	01/07/2026		01/07/2026	5,000.00
								Account 10551-281 - Prepaid Expense Insurance Totals	Invoice Transactions 1	\$5,000.00
Account 14012-010 - Intrafund F/R Due from Operating										
394 - CITY OF CARBONDALE	12/29/2025	Flex Spend & Dep Care 12/26/2025	Paid by Check # 24079		01/06/2026	01/06/2026	01/06/2026		01/06/2026	4,050.87
394 - CITY OF CARBONDALE	01/09/26	Flex Spend & Dep Care 01/09/2026	Paid by Check # 24106		01/13/2026	01/13/2026	01/13/2026		01/13/2026	4,050.87
								Account 14012-010 - Intrafund F/R Due from Operating Totals	Invoice Transactions 2	\$8,101.74
Account 20205-002 - Accounts Payable Replacement Taxes										
326 - CARBONDALE PUBLIC LIBRARY	01/08/2026	6th Distribution of Corporate Replacement	Paid by Check # 24101		01/13/2026	01/13/2026	01/13/2026		01/13/2026	10,598.95

The undersigned hereby certify that the following bills or invoices represent a true and correct statement of cost of goods and/or services rendered to the City of Carbondale by firms or persons listed an that said firms or persons are entitled to payment for same in the amounts shown.

326 - CARBONDALE PUBLIC LIBRARY	01/12/2026	5th Distribution of Real Estate Tax	Paid by Check # 24102	01/13/2026	01/13/2026	01/13/2026	01/13/2026	40,741.92	
Account 20205-002 - Accounts Payable Replacement Taxes Totals								Invoice Transactions 2	\$51,340.87
Account 20605-011 - Accrued Payroll Employee Retire W/H- Police									
1747 - POLICE PENSION FUND	01/09/2026	Payroll Contributions for Payroll 01/09/2026	Paid by Check # 24111	01/13/2026	01/13/2026	01/13/2026	01/13/2026	18,528.17	
Account 20605-011 - Accrued Payroll Employee Retire W/H- Police Totals								Invoice Transactions 1	\$18,528.17
Account 20605-012 - Accrued Payroll Employee Reitre W/H- Fire									
6685 - FIRE PENSION FUND	01/09/2026	Payroll Contributions for Payroll 01/09/2026	Paid by Check # 24107	01/13/2026	01/13/2026	01/13/2026	01/13/2026	9,703.78	
Account 20605-012 - Accrued Payroll Employee Reitre W/H- Fire Totals								Invoice Transactions 1	\$9,703.78
Account 20605-021 - Accrued Payroll Participating 125 Plan									
3302 - AFLAC	619597/619604	Plan Premiums-January 2026	Paid by Check # 24095	01/13/2026	01/13/2026	01/13/2026	01/13/2026	1,159.06	
Account 20605-021 - Accrued Payroll Participating 125 Plan Totals								Invoice Transactions 1	\$1,159.06
Account 20605-040 - Accrued Payroll Employee Savings W/H Def Comp									
1658 - NATIONWIDE RETIREMENT SOLUTIONS	2026-00000117	NW 457 STND \$ - Nationwide 457 Stnd	Paid by EFT # 1460	01/07/2026	01/07/2026	01/09/2026	01/09/2026	20,629.07	
Account 20605-040 - Accrued Payroll Employee Savings W/H Def Comp Totals								Invoice Transactions 1	\$20,629.07
Account 20605-041 - Accrued Payroll Employee Savings W/H ICMA									
2398 - VANTAGEPOINT TRANSFER AGENTS LLC-457	2026-00000120	ICMA 457 STND \$ - ICMA 457 Standard	Paid by EFT # 1462	01/07/2026	01/07/2026	01/09/2026	01/09/2026	525.00	
Account 20605-041 - Accrued Payroll Employee Savings W/H ICMA Totals								Invoice Transactions 1	\$525.00
Account 20605-050 - Accrued Payroll Employee Union Dues W/H IAFF									
1030 - IAFF LOCAL #1961	01/09/26	Dues whld from Payroll	Paid by Check # 24151	01/06/2026	01/16/2026	01/16/2026	01/15/2026	840.00	
Account 20605-050 - Accrued Payroll Employee Union Dues W/H IAFF Totals								Invoice Transactions 1	\$840.00
Account 20605-051 - Accrued Payroll Employee Union Dues W/H FOP									
704 - FRATERNAL ORDER POLICE #192	01/09/26	Dues for Payroll	Paid by Check # 24140	01/06/2026	01/16/2026	01/16/2026	01/15/2026	217.00	
1071 - ILLINOIS FRATERNAL ORDER POLICE	01/09/2026	Dues for Payroll	Paid by Check # 24154	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,215.00	
Account 20605-051 - Accrued Payroll Employee Union Dues W/H FOP Totals								Invoice Transactions 2	\$1,432.00
Account 20605-053 - Accrued Payroll Employee Union Dues W/H Plumbr									
1748 - PLUMBERS & PIPEFITTERS #160	01/09/26	Dues whld from Payroll	Paid by Check # 24168	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,361.13	
Account 20605-053 - Accrued Payroll Employee Union Dues W/H Plumbr Totals								Invoice Transactions 1	\$1,361.13
Account 20605-054 - Accrued Payroll Employee W/H SIU Credit Union									
2053 - SIU CREDIT UNION	2026-00000118	SIU CU - SIU Credit Union	Paid by Check # 24094	01/07/2026	01/07/2026	01/09/2026	01/07/2026	150.00	
Account 20605-054 - Accrued Payroll Employee W/H SIU Credit Union Totals								Invoice Transactions 1	\$150.00
Account 20605-055 - Accrued Payroll Employee Union Dues- Telecommuni									
1071 - ILLINOIS FRATERNAL ORDER POLICE	01/09/26	Dues whld from Payroll	Paid by Check # 24153	01/06/2026	01/16/2026	01/16/2026	01/15/2026	297.00	

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		Account 20605-055 - Accrued Payroll Employee Union Dues- Telecommuni				Totals		Invoice Transactions 1	\$297.00
Account 20605-060 - Accrued Payroll Employee W/H-Other Deduction									
2116 - STATE DISBURSEMENT UNIT	2026-00000119	CHILD SUPP 1 - Child Support 1*	Paid by EFT # 1461	01/07/2026	01/07/2026	01/09/2026	01/09/2026	3,565.29	
7816 - BBL	01/09/2026	Wage Garnishment for C. Hubbard	Paid by Check # 24096	01/13/2026	01/13/2026	01/13/2026	01/13/2026	113.41	
6196 - BLITT AND GAINES PC	01/09/2026	Wage Garnishment for L. Polley	Paid by Check # 24097	01/13/2026	01/13/2026	01/13/2026	01/13/2026	89.08	
3839 - CARRIE N. STREET	01/09/2026	Wages for Z. Street	Paid by Check # 24103	01/13/2026	01/13/2026	01/13/2026	01/13/2026	238.38	
7346 - RESURGENCE LEGAL GROUP, PC	01/09/2026	Wages for T. Kerrens	Paid by Check # 24112	01/13/2026	01/13/2026	01/13/2026	01/13/2026	81.21	
6450 - RUSSELL C SIMON-CHAPTER 13 TRUSTEE	01/09/2026	Wage Assignment-D. Shelton Case #24-40493- # 24113	Paid by Check # 24113	01/13/2026	01/13/2026	01/13/2026	01/13/2026	646.35	
		Account 20605-060 - Accrued Payroll Employee W/H-Other Deduction				Totals		Invoice Transactions 6	\$4,733.72
Account 20605-090 - Accrued Payroll Non-Participating 125 Plan									
3302 - AFLAC	619597/619604	Plan Premiums-January 2026	Paid by Check # 24095	01/13/2026	01/13/2026	01/13/2026	01/13/2026	245.98	
		Account 20605-090 - Accrued Payroll Non-Participating 125 Plan				Totals		Invoice Transactions 1	\$245.98
Department 10 - General Government									
Division 40003 - City Attorney									
Account 27100 - Other Outside Services									
4828 - WEST PAYMENT CENTER THOMSON REUTERS, INC	853036601	Clear System December 2025	Paid by Check # 24183	01/06/2026	01/16/2026	01/16/2026	01/15/2026	245.61	
		Account 27100 - Other Outside Services				Totals		Invoice Transactions 1	\$245.61
Account 27300 - Operating Supplies & Materials									
6765 - LEXISNEXIS	3096239549	Information Charges- December 2025	Paid by Check # 24161	01/06/2026	01/16/2026	01/16/2026	01/15/2026	619.00	
		Account 27300 - Operating Supplies & Materials				Totals		Invoice Transactions 1	\$619.00
		Division 40003 - City Attorney				Totals		Invoice Transactions 2	\$864.61
Division 40010 - Support Services									
Account 21000 - Publishing & Filing Fees									
1181 - JACKSON COUNTY CLERK	December	Reimburse Recording Fees	Paid by Check # 24157	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,026.00	
		Account 21000 - Publishing & Filing Fees				Totals		Invoice Transactions 1	\$1,026.00
Account 23200 - Utilities- Water & Sewer									
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25	1511600-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	52.99	
		Account 23200 - Utilities- Water & Sewer				Totals		Invoice Transactions 1	\$52.99
Account 25100 - Repairs & Maint- Bldg & Struc									
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25	1511600-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	453.70	
		Account 25100 - Repairs & Maint- Bldg & Struc				Totals		Invoice Transactions 1	\$453.70
Account 27300 - Operating Supplies & Materials									

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2285 - TRI-STATE MAILING SYSTEM INC	M0106	Mail Machine-Maintenance Contract	Paid by Check # 24115	01/13/2026	01/13/2026	01/13/2026	01/13/2026	195.00
6028 - AMATEUR SPORTS PROMOTION	110088	Mid-Winter Classic Basketball Program	Paid by Check # 24116	01/14/2026	01/16/2026	01/16/2026	01/15/2026	89.00
Account 27300 - Operating Supplies & Materials Totals							Invoice Transactions 2	\$284.00
Account 28000 - Subscriptions & Memberships								
477 - CARBONDALE COMMUNITY HIGH SCHOOL #165	01/09/2026	Sponsorship - CCHS MidWinter Classic	Paid by Check # 24125	01/14/2026	01/16/2026	01/16/2026	01/15/2026	250.00
Account 28000 - Subscriptions & Memberships Totals							Invoice Transactions 1	\$250.00
Account 44000 - Program Grants								
326 - CARBONDALE PUBLIC LIBRARY	016	Youth grant Contract 9/15/25-12/31/25 Birth Grant Recipient #CAP-108 - 810 N. Springer St.	Paid by Check # 24077	01/06/2026	01/06/2026	01/06/2026	01/06/2026	7,000.00
7191 - MELANIE ENDRES	01/05/26		Paid by Check # 24108	01/13/2026	01/13/2026	01/13/2026	01/13/2026	3,000.00
7874 - THE LITTLE RESOURCE CENTER	01/12/2026	Youth grant Contract 12/16/25-01/15/26 Birth Grant Recipient #DPA-099 206 S. Maple St.	Paid by Check # 24114	01/13/2026	01/13/2026	01/13/2026	01/13/2026	1,000.00
7882 - BRANDON HENRY	01/05/2026		Paid by Check # 24098	01/13/2026	01/13/2026	01/13/2026	01/13/2026	2,250.00
Account 44000 - Program Grants Totals							Invoice Transactions 4	\$13,250.00
Division 40010 - Support Services Totals							Invoice Transactions 10	\$15,316.69
Division 40015 - City Hall/Civic Center								
Account 27100 - Other Outside Services								
7664 - CINTAS CORP	425374040/123099	Uniform Rental	Paid by Check # 24078	01/06/2026	01/06/2026	01/06/2026	01/06/2026	237.10
6436 - LAUNDRY WORLD	54167/54177/+2	Laundering of Cleaning Rags	Paid by Check # 24089	01/06/2026	01/06/2026	01/06/2026	01/06/2026	144.74
7664 - CINTAS CORP	10225343.5	Uniform Rental	Paid by Check # 24104	01/13/2026	01/13/2026	01/13/2026	01/13/2026	118.55
Account 27100 - Other Outside Services Totals							Invoice Transactions 3	\$500.39
Division 40015 - City Hall/Civic Center Totals							Invoice Transactions 3	\$500.39
Department 10 - General Government Totals							Invoice Transactions 15	\$16,681.69
Department 15 - Financial Management								
Division 40033 - Information Services								
Account 24000 - Travel, Conf., Training								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	130.90
Account 24000 - Travel, Conf., Training Totals							Invoice Transactions 1	\$130.90
Division 40033 - Information Services Totals							Invoice Transactions 1	\$130.90
Department 15 - Financial Management Totals							Invoice Transactions 1	\$130.90
Department 20 - Public Safety								
Division 40101 - Police Protection								
Account 13100 - Employee Retirement Benefits								
1747 - POLICE PENSION FUND	01/12/2026	5th Distribution of Real Estate Tax	Paid by Check # 24110	01/13/2026	01/13/2026	01/13/2026	01/13/2026	24,187.08

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				Account 13100 - Employee Retirement Benefits Totals			Invoice Transactions 1	\$24,187.08
Account 20000 - Professional & Consultant Fees								
6930 - Klein, Thorpe and Jenkins, Ltd.	254551	FOIA Consultation for November 2025	Paid by Check # 24160	01/14/2026	01/16/2026	01/16/2026	01/15/2026	94.00
				Account 20000 - Professional & Consultant Fees Totals			Invoice Transactions 1	\$94.00
Account 24000 - Travel, Conf., Training								
7890 - ERIN PUFFER	810492	Per Diem for Travel	Paid by Check # 24137	01/14/2026	01/16/2026	01/16/2026	01/15/2026	259.00
6187 - MONICA BOHM	810489	Per Diem for Travel	Paid by Check # 24162	01/06/2026	01/16/2026	01/16/2026	01/15/2026	259.00
7891 - SILEC-MTU #14	010926C	Registration for Acray & Dunning	Paid by Check # 24177	01/14/2026	01/16/2026	01/16/2026	01/15/2026	170.00
				Account 24000 - Travel, Conf., Training Totals			Invoice Transactions 3	\$688.00
Account 25000 - Repairs & Maintenance- Equip								
5945 - THOMAS SECURITY INDUSTRIES	1204/1196	HARD DRIVES & REPAIRS IN DISPATCH	Paid by Check # 24181	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,581.60
5945 - THOMAS SECURITY INDUSTRIES	1225	Repairs at 4 different camera locations	Paid by Check # 24182	01/14/2026	01/16/2026	01/16/2026	01/15/2026	655.00
6684 - AXON ENTERPRISE, INC	INUS410233	True Up Fleet 3 Add-On (Q-771514)	Paid by Check # 24122	01/06/2026	01/16/2026	01/16/2026	01/15/2026	7,920.36
				Account 25000 - Repairs & Maintenance- Equip Totals			Invoice Transactions 3	\$10,156.96
Account 27100 - Other Outside Services								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	140.00
7649 - MURPHYSBORO VETERINARY CLINIC, LLC	12/20/2025	Animan Control Veterinary Services	Paid by Check # 24166	01/14/2026	01/16/2026	01/16/2026	01/15/2026	108.14
7498 - SPECTRUM GRAPHICS STUDIO	5868	(4) New Vehicle Decal Installation (Use Rest.	Paid by Check # 24179	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3,500.00
				Account 27100 - Other Outside Services Totals			Invoice Transactions 3	\$3,748.14
Account 27300 - Operating Supplies & Materials								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	21.29
				Account 27300 - Operating Supplies & Materials Totals			Invoice Transactions 1	\$21.29
Account 50300 - Machinery & Equipment								
5945 - THOMAS SECURITY INDUSTRIES	00001206	Video Security Map for Elementary Schools(cost	Paid by Check # 24180	01/06/2026	01/16/2026	01/16/2026	01/15/2026	5,550.00
				Account 50300 - Machinery & Equipment Totals			Invoice Transactions 1	\$5,550.00
				Division 40101 - Police Protection Totals			Invoice Transactions 13	\$44,445.47
Division 40151 - Fire Protection								
Account 13100 - Employee Retirement Benefits								
6685 - FIRE PENSION FUND	01/12/2026	5th Distribution of Real Estate Tax	Paid by Check # 24107	01/13/2026	01/13/2026	01/13/2026	01/13/2026	9,875.88
				Account 13100 - Employee Retirement Benefits Totals			Invoice Transactions 1	\$9,875.88
Account 24000 - Travel, Conf., Training								

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394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	67.20	
							Account 24000 - Travel, Conf., Training Totals	Invoice Transactions 1	<u>\$67.20</u>
							Division 40151 - Fire Protection Totals	Invoice Transactions 2	<u>\$9,943.08</u>
							Department 20 - Public Safety Totals	Invoice Transactions 15	<u>\$54,388.55</u>
Department 25 - Development Services									
Division 40200 - Development Management									
Account 24000 - Travel, Conf., Training									
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	20.00	
							Account 24000 - Travel, Conf., Training Totals	Invoice Transactions 1	<u>\$20.00</u>
							Division 40200 - Development Management Totals	Invoice Transactions 1	<u>\$20.00</u>
Division 40210 - Building & Neighborhood Services									
Account 15000 - Special Contractual Benefits									
2014 - SILKWORM INC	INV/303177	Port Authority Hooded Charger Jacket (4XL)	Paid by Check # 24178	01/14/2026	01/16/2026	01/16/2026	01/15/2026	73.00	
							Account 15000 - Special Contractual Benefits Totals	Invoice Transactions 1	<u>\$73.00</u>
Account 24000 - Travel, Conf., Training									
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	60.00	
							Account 24000 - Travel, Conf., Training Totals	Invoice Transactions 1	<u>\$60.00</u>
Account 27100 - Other Outside Services									
1266 - KEEP CARBONDALE BEAUTIFUL	12/03/25	1st Payment Pursuant to FY26 Service Agreement	Paid by Check # 24159	01/14/2026	01/16/2026	01/16/2026	01/15/2026	5,000.00	
4828 - WEST PAYMENT CENTER THOMSON REUTERS, INC	853036601	Clear System December 2025	Paid by Check # 24183	01/06/2026	01/16/2026	01/16/2026	01/15/2026	245.61	
							Account 27100 - Other Outside Services Totals	Invoice Transactions 2	<u>\$5,245.61</u>
Account 28000 - Subscriptions & Memberships									
7889 - OSCAR LEWIS	102141966	Reimbursement for Online Test	Paid by Check # 24167	01/14/2026	01/16/2026	01/16/2026	01/15/2026	305.00	
							Account 28000 - Subscriptions & Memberships Totals	Invoice Transactions 1	<u>\$305.00</u>
							Division 40210 - Building & Neighborhood Services Totals	Invoice Transactions 5	<u>\$5,683.61</u>
							Department 25 - Development Services Totals	Invoice Transactions 6	<u>\$5,703.61</u>
Department 40 - Public Works									
Division 40300 - Engineering & Administration									
Account 27100 - Other Outside Services									
5191 - RICOH USA INC	5072532220	Service Contract #5545598	Paid by Check # 24172	01/14/2026	01/16/2026	01/16/2026	01/15/2026	203.76	
							Account 27100 - Other Outside Services Totals	Invoice Transactions 1	<u>\$203.76</u>
							Division 40300 - Engineering & Administration Totals	Invoice Transactions 1	<u>\$203.76</u>
Division 40310 - Equipment Maintenance									
Account 27100 - Other Outside Services									

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2648 - L AND L INDUSTRIAL SUPPLY	85336	Vehicle Lift Inspections	Paid by Check # 24088	01/06/2026	01/06/2026	01/06/2026	01/06/2026	502.00	
							Account 27100 - Other Outside Services Totals	Invoice Transactions 1	<u>\$502.00</u>
							Division 40310 - Equipment Maintenance Totals	Invoice Transactions 1	<u>\$502.00</u>
Division 40330 - Building Maintenance									
Account 23000 - Utilities- Electric									
7140 - SR Carbondale Holdings, LLC ABA#021000021	01/05/2026	Electric Bill for Civic Center & Public Safety	Paid by EFT # 1458	01/06/2026	01/06/2026	01/06/2026	01/06/2026	2,248.16	
303 - AMEREN ILLINOIS	01/02/26-1	52220-06116	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	290.74	
303 - AMEREN ILLINOIS	01/02/26-2	39990-28008	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	112.60	
303 - AMEREN ILLINOIS	01/05/26-5	08030-78120	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	504.85	
303 - AMEREN ILLINOIS	12/31/25	83620-01513	Paid by Check # 24121	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,661.72	
303 - AMEREN ILLINOIS	01/06/26-1	51420-06018	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	198.31	
303 - AMEREN ILLINOIS	01/07/26-4	00280-18001	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,392.87	
							Account 23000 - Utilities- Electric Totals	Invoice Transactions 7	<u>\$6,409.25</u>
Account 23100 - Utilities- Gas									
303 - AMEREN ILLINOIS	01/05/26-1	16330-64000	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	486.34	
303 - AMEREN ILLINOIS	01/05/26-2	16520-02719	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	255.79	
303 - AMEREN ILLINOIS	01/05/26-3	29850-33038	Paid by Check # 24119	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,526.98	
303 - AMEREN ILLINOIS	01/05/26-9	27981-19014	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	106.79	
303 - AMEREN ILLINOIS	01/05/26-11	96320-01518	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	571.83	
303 - AMEREN ILLINOIS	01/06/26-1	51420-06018	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	200.97	
303 - AMEREN ILLINOIS	01/06/26-3	00280-18029	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	856.89	
							Account 23100 - Utilities- Gas Totals	Invoice Transactions 7	<u>\$4,005.59</u>
Account 23200 - Utilities- Water & Sewer									
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25	1411110-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	362.50	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-1	1423950-010	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	129.21	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-5	1605475-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	193.34	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26	100000-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	271.41	

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313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-10	2400250-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	5.50
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-11	2400260-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	5.50
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-12	2400270-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	4.94
Account 23200 - Utilities- Water & Sewer Totals							Invoice Transactions 7	\$972.40
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25	1411110-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	273.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-1	1423950-010	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	48.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-5	1605475-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	93.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26	100000-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	360.00
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-10	2400250-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	48.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-11	2400260-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-12	2400270-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
Account 25100 - Repairs & Maint- Bldg & Struc Totals							Invoice Transactions 7	\$832.20
Division 40330 - Building Maintenance Totals							Invoice Transactions 28	\$12,219.44
Division 40340 - SIMMS								
Account 23000 - Utilities- Electric								
303 - AMEREN ILLINOIS	01/08/26-3	10740-14099	Paid by Check # 24120	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3,511.28
Account 23000 - Utilities- Electric Totals							Invoice Transactions 1	\$3,511.28
Division 40340 - SIMMS Totals							Invoice Transactions 1	\$3,511.28
Division 40370 - Cemeteries								
Account 23200 - Utilities- Water & Sewer								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-7	492510-014	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	4.94
Account 23200 - Utilities- Water & Sewer Totals							Invoice Transactions 1	\$4.94
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-7	492510-014	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
Account 25100 - Repairs & Maint- Bldg & Struc Totals							Invoice Transactions 1	\$3.70
Account 27100 - Other Outside Services								
7758 - CURT HEISINGER MONUMENT RESTORATION	035714	30 monuments straightened	Paid by Check # 24131	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3,000.00
Account 27100 - Other Outside Services Totals							Invoice Transactions 1	\$3,000.00
Division 40370 - Cemeteries Totals							Invoice Transactions 3	\$3,008.64
Division 40390 - Forestry Management								

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Account 23200 - Utilities- Water & Sewer								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-3	1113600-010	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	9.45
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-4	1115100-009	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	9.45
Account 23200 - Utilities- Water & Sewer Totals							Invoice Transactions 2	\$18.90
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-3	1113600-010	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-4	1115100-009	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
Account 25100 - Repairs & Maint- Bldg & Struc Totals							Invoice Transactions 2	\$7.40
Account 27100 - Other Outside Services								
7357 - CLEARVIEW TREE SERVICE	417	Contracted Tree Removal	Paid by Check # 24127	01/06/2026	01/16/2026	01/16/2026	01/15/2026	4,600.00
Account 27100 - Other Outside Services Totals							Invoice Transactions 1	\$4,600.00
Division 40390 - Forestry Management Totals							Invoice Transactions 5	\$4,626.30
Department 40 - Public Works Totals							Invoice Transactions 39	\$24,071.42
Department 45 - Parks and Recreation								
Division 40500 - Parks and Recreation								
Account 23000 - Utilities- Electric								
303 - AMEREN ILLINOIS	01/06/26	96320-00421	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	49.64
Account 23000 - Utilities- Electric Totals							Invoice Transactions 1	\$49.64
Account 23200 - Utilities- Water & Sewer								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-5	1195590-003	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	20.45
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-6	1195570-007	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	67.73
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-7	1195510-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	9.45
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-4	1513990-012	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	27.50
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-6	1618600-011	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	51.13
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-7	1618650-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	51.13
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-8	493155-003	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	11.23
Account 23200 - Utilities- Water & Sewer Totals							Invoice Transactions 7	\$238.62
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-5	1195590-003	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-6	1195570-007	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70

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313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-7	1195510-002	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-4	1513990-012	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-6	1618600-011	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-8	493155-003	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
Account 25100 - Repairs & Maint- Bldg & Struc Totals						Invoice Transactions	6	\$22.20
Division 40500 - Parks and Recreation Totals						Invoice Transactions	14	\$310.46
Department 45 - Parks and Recreation Totals						Invoice Transactions	14	\$310.46
Fund 01 - General Totals						Invoice Transactions	123	\$254,069.51
Fund 08 - Payroll Claim Fund								
Account 20605-001 - Accrued Payroll Federal Income Tax Withholding								
1093 - INTERNAL REVENUE SERVICE	2026-00000116	FICA - FICA*	Paid by EFT # 71486	01/07/2026	01/07/2026	01/09/2026	01/09/2026	68,940.55
Account 20605-001 - Accrued Payroll Federal Income Tax Withholding Totals						Invoice Transactions	1	\$68,940.55
Account 20605-002 - Accrued Payroll Payroll Tax W/H- SIT								
1029 - ILLINOIS DEPARTMENT OF REVENUE	2026-00000115	SIT - State Income Tax	Paid by EFT # 71485	01/07/2026	01/07/2026	01/09/2026	01/09/2026	32,840.46
Account 20605-002 - Accrued Payroll Payroll Tax W/H- SIT Totals						Invoice Transactions	1	\$32,840.46
Account 20605-003 - Accrued Payroll Payroll Tax W/H- FICA								
1093 - INTERNAL REVENUE SERVICE	2026-00000116	FICA - FICA*	Paid by EFT # 71486	01/07/2026	01/07/2026	01/09/2026	01/09/2026	71,805.12
Account 20605-003 - Accrued Payroll Payroll Tax W/H- FICA Totals						Invoice Transactions	1	\$71,805.12
Fund 08 - Payroll Claim Fund Totals						Invoice Transactions	3	\$173,586.13
Fund 11 - Motor Fuel Tax Fund								
Department 40 - Public Works								
Division 41013 - MFT Operating & Maintenance								
Account 23000 - Utilities- Electric								
303 - AMEREN ILLINOIS	01/02/26	05911-08278	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	69.55
303 - AMEREN ILLINOIS	01/07/26	09211-40133	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	101.77
303 - AMEREN ILLINOIS	01/08/26	01081-71059	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	71.10
303 - AMEREN ILLINOIS	01/08/26-1	10810-44016	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	84.56
303 - AMEREN ILLINOIS	01/09/26	08780-75018	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	480.70
7520 - DIRECT ENERGY BUSINESS	26008005852023	1832110	Paid by Check # 24132	01/14/2026	01/16/2026	01/16/2026	01/15/2026	2,202.48
637 - EGYPTIAN ELECTRIC	01/07/26-3	10469-015-Security Lighting	Paid by Check # 24136	01/14/2026	01/16/2026	01/16/2026	01/15/2026	4,932.66
Account 23000 - Utilities- Electric Totals						Invoice Transactions	7	\$7,942.82

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Account 25000 - Repairs & Maintenance- Equip									
7720 - GERSTNER ELECTRIC	1	Meter Cabinet	Paid by Check # 24141	01/06/2026	01/16/2026	01/16/2026	01/15/2026	6,910.00	
Account 25000 - Repairs & Maintenance- Equip Totals							Invoice Transactions 1		\$6,910.00
Division 41013 - MFT Operating & Maintenance Totals							Invoice Transactions 8		\$14,852.82
Department 40 - Public Works Totals							Invoice Transactions 8		\$14,852.82
Department 50 - Community Investment									
Division 41017 - MFT CIP & Replacement									
Account 53100 - CIP Design Eng- Contractual									
4034 - THOUVENOT WADE & MOERCHEN INC	95161	Balance Due This Pay Estimate-ST2601	Paid by Check # 24184	01/14/2026	01/16/2026	01/16/2026	01/15/2026	4,500.00	
Account 53100 - CIP Design Eng- Contractual Totals							Invoice Transactions 1		\$4,500.00
Division 41017 - MFT CIP & Replacement Totals							Invoice Transactions 1		\$4,500.00
Department 50 - Community Investment Totals							Invoice Transactions 1		\$4,500.00
Fund 11 - Motor Fuel Tax Fund Totals							Invoice Transactions 9		\$19,352.82
Fund 25 - Enterprise Zone Fees									
Account 20125-007 - Accounts Payable Murphysboro									
4502 - JACKSON GROWTH ALLIANCE	01/12/2026	Smooth Move Real Estate	Paid by Check # 24158	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,078.00	
Account 20125-007 - Accounts Payable Murphysboro Totals							Invoice Transactions 1		\$1,078.00
Fund 25 - Enterprise Zone Fees Totals							Invoice Transactions 1		\$1,078.00
Fund 40 - Local Improvement Fund									
Department 50 - Community Investment									
Division 44007 - CIP & Replacement									
Account 27100 - Other Outside Services									
4034 - THOUVENOT WADE & MOERCHEN INC	95287	Balance Due This Pay Estimate-SP2401	Paid by Check # 24185	01/14/2026	01/16/2026	01/16/2026	01/15/2026	7,500.00	
Account 27100 - Other Outside Services Totals							Invoice Transactions 1		\$7,500.00
Account 52100 - CIP Prelim- Eng Contractual									
793 - GREATER EGYPT REGIONAL PLANNING & DEVELOPMENT	6	Balance Due This Pay Estimate-SS9902	Paid by Check # 24142	01/14/2026	01/16/2026	01/16/2026	01/15/2026	9,924.95	
793 - GREATER EGYPT REGIONAL PLANNING & DEVELOPMENT	7	Balance Due This Pay Estimate-SS9902	Paid by Check # 24143	01/14/2026	01/16/2026	01/16/2026	01/15/2026	2,127.35	
Account 52100 - CIP Prelim- Eng Contractual Totals							Invoice Transactions 2		\$12,052.30
Account 53100 - CIP Design Eng- Contractual									
5139 - DESIGN WORKS & HMB ARCHITECTS LLC	12/31/2025	Balance Due This Pay Estimate	Paid by Check # 24085	01/06/2026	01/06/2026	01/06/2026	01/06/2026	4,103.47	
Account 53100 - CIP Design Eng- Contractual Totals							Invoice Transactions 1		\$4,103.47
Account 54100 - CIP Resident Eng- Contractual									
7313 - HUTCHISON ENGINEERING, INC.	16	Balance Due This Pay Estimate-OS2101	Paid by Check # 24147	01/14/2026	01/16/2026	01/16/2026	01/15/2026	32,045.80	
7313 - HUTCHISON ENGINEERING, INC.	#3	Balance Due This Pay Estimate-ST2405	Paid by Check # 24148	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,955.00	

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7313 - HUTCHISON ENGINEERING, INC.	17	Balance Due This Pay Estimate-OS2101	Paid by Check # 24149	01/14/2026	01/16/2026	01/16/2026	01/15/2026	17,520.10
7313 - HUTCHISON ENGINEERING, INC.	18	Balance Due This Pay Estimate-OS2101	Paid by Check # 24150	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,265.00
Account 54100 - CIP Resident Eng- Contractual Totals							Invoice Transactions 4	\$52,785.90
Account 56500 - CIP Construction- Contractual								
1503 - FAGER-MCGEE CONSTRUCTION INC	01/09/2026	Balance Due This Pay Estimate-SP1002	Paid by Check # 24139	01/14/2026	01/16/2026	01/16/2026	01/15/2026	312,194.80
Account 56500 - CIP Construction- Contractual Totals							Invoice Transactions 1	\$312,194.80
Division 44007 - CIP & Replacement Totals							Invoice Transactions 9	\$388,636.47
Department 50 - Community Investment Totals							Invoice Transactions 9	\$388,636.47
Fund 40 - Local Improvement Fund Totals							Invoice Transactions 9	\$388,636.47
Fund 70 - Water & Sewer Fund								
Account 10501-252 - Inventory Water Dist Supplies								
1020 - IMCO UTILITY SUPPLY	4072164-00	Inventory Parts	Paid by Check # 24156	01/14/2026	01/16/2026	01/16/2026	01/15/2026	2,502.66
4269 - RUSSELL FORBY TRUCKING LLC	25-003	CA-11 Rock-INV. 25-003	Paid by Check # 24174	01/06/2026	01/16/2026	01/16/2026	01/15/2026	4,231.81
Account 10501-252 - Inventory Water Dist Supplies Totals							Invoice Transactions 2	\$6,734.47
Department 00 - Undesignated								
Division 00000 - Undesignated								
Account 37022-065 - Other Charges & Fees Cedar Lake Concession Sales								
394 - CITY OF CARBONDALE	01/09/2026	Cedar Lake Beach Concessions Sales Tax	Paid by Check # 24105	01/13/2026	01/13/2026	01/13/2026	01/13/2026	378.00
Account 37022-065 - Other Charges & Fees Cedar Lake Concession Sales Totals							Invoice Transactions 1	\$378.00
Division 00000 - Undesignated Totals							Invoice Transactions 1	\$378.00
Department 00 - Undesignated Totals							Invoice Transactions 1	\$378.00
Department 40 - Public Works								
Division 47000 - Support Services								
Account 24000 - Travel, Conf., Training								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	30.00
Account 24000 - Travel, Conf., Training Totals							Invoice Transactions 1	\$30.00
Account 27100 - Other Outside Services								
2009 - SENSUS USA, INC	ZA82501360	Software support 10/09/25-10/08/266	Paid by Check # 24176	01/06/2026	01/16/2026	01/16/2026	01/15/2026	4,699.00
Account 27100 - Other Outside Services Totals							Invoice Transactions 1	\$4,699.00
Division 47000 - Support Services Totals							Invoice Transactions 2	\$4,729.00
Division 47002 - Lake Management								
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-3	1513984-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	90.00
Account 25100 - Repairs & Maint- Bldg & Struc Totals							Invoice Transactions 1	\$90.00

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				Division 47002 - Lake Management Totals			Invoice Transactions 1	\$90.00
Division 47011 - Water Treatment Plant								
Account 23000 - Utilities- Electric								
303 - AMEREN ILLINOIS	01/07/26-3	09210-79003	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,309.64
303 - AMEREN ILLINOIS	01/08/26-2	21320-05718	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	68.18
637 - EGYPTIAN ELECTRIC	01/07/26-1	10469-012	Paid by Check # 24134	01/14/2026	01/16/2026	01/16/2026	01/15/2026	21,895.35
637 - EGYPTIAN ELECTRIC	01/07/26-2	10469-017	Paid by Check # 24135	01/14/2026	01/16/2026	01/16/2026	01/15/2026	13,656.56
				Account 23000 - Utilities- Electric Totals			Invoice Transactions 4	\$36,929.73
Account 25000 - Repairs & Maintenance- Equip								
5391 - COGENT INC	5640859	Radio Antenna Troubleshoot Service	Paid by Check # 24128	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,616.40
1434 - MUNICIPAL EQUIPMENT CO INC	INV0028246	Dayton Motor & Gearbox	Paid by Check # 24163	01/06/2026	01/16/2026	01/16/2026	01/15/2026	2,065.24
1434 - MUNICIPAL EQUIPMENT CO INC	INV0028222	Renu Pumpheads	Paid by Check # 24164	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3,170.23
				Account 25000 - Repairs & Maintenance- Equip Totals			Invoice Transactions 3	\$6,851.87
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-1	1513982-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	90.00
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/30/25-2	1513983-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	45.00
				Account 25100 - Repairs & Maint- Bldg & Struc Totals			Invoice Transactions 2	\$135.00
Account 27300 - Operating Supplies & Materials								
4806 - HAWKINS INC	7302982	Chemical Bid 25-22-Potassium	Paid by Check # 24145	01/14/2026	01/16/2026	01/16/2026	01/15/2026	16,471.35
4842 - POLYDYNE INC	1985473	Chemical Bid 25-22-Cationic Polymer	Paid by Check # 24169	01/06/2026	01/16/2026	01/16/2026	01/15/2026	33,832.80
7781 - PVS DX, INC	237001602-25	Chemical Bid 25-22-Chlorine	Paid by Check # 24170	01/06/2026	01/16/2026	01/16/2026	01/15/2026	7,308.00
2321 - UNIVAR SOLUTIONS USA LLC	53557784	Chemical Bid 25-22-Caustic Soda	Paid by Check # 24186	01/06/2026	01/16/2026	01/16/2026	01/15/2026	8,439.77
				Account 27300 - Operating Supplies & Materials Totals			Invoice Transactions 4	\$66,051.92
				Division 47011 - Water Treatment Plant Totals			Invoice Transactions 13	\$109,968.52
Division 47015 - Water Distribution								
Account 27300 - Operating Supplies & Materials								
1987 - SCHULTE SUPPLY INC	S1236558.001 +1	S1237911.001 Stanley Model HP28 Twin	Paid by Check # 24175	01/06/2026	01/16/2026	01/16/2026	01/15/2026	194.76
				Account 27300 - Operating Supplies & Materials Totals			Invoice Transactions 1	\$194.76
Account 50300 - Machinery & Equipment								
1987 - SCHULTE SUPPLY INC	S1236558.001 +1	S1237911.001 Stanley Model HP28 Twin	Paid by Check # 24175	01/06/2026	01/16/2026	01/16/2026	01/15/2026	8,069.00

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				Account 50300 - Machinery & Equipment Totals		Invoice Transactions 1		\$8,069.00
				Division 47015 - Water Distribution Totals		Invoice Transactions 2		\$8,263.76
Division 47019 - Meter Services								
Account 25000 - Repairs & Maintenance- Equip								
2009 - SENSUS USA, INC	ZA25020883	Replacement Autogun Extension	Paid by Check # 24176	01/06/2026	01/16/2026	01/16/2026	01/15/2026	359.63
				Account 25000 - Repairs & Maintenance- Equip Totals		Invoice Transactions 1		\$359.63
				Division 47019 - Meter Services Totals		Invoice Transactions 1		\$359.63
Division 47022 - SE Wastewater Treatment Plant								
Account 23000 - Utilities- Electric								
7140 - SR Carbondale Holdings, LLC	01/05/26	Electric Bill for WWTP Dec	Paid by EFT # 1459	01/06/2026	01/06/2026	01/06/2026	01/06/2026	2,220.88
ABA#021000021								
303 - AMEREN ILLINOIS	12/30/25	82220-06319	Paid by Check # 24118	01/06/2026	01/16/2026	01/16/2026	01/15/2026	5,356.83
				Account 23000 - Utilities- Electric Totals		Invoice Transactions 2		\$7,577.71
Account 23100 - Utilities- Gas								
303 - AMEREN ILLINOIS	01/05/26-4	72220-06212	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	336.22
				Account 23100 - Utilities- Gas Totals		Invoice Transactions 1		\$336.22
Account 24000 - Travel, Conf., Training								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	120.00
				Account 24000 - Travel, Conf., Training Totals		Invoice Transactions 1		\$120.00
Account 25000 - Repairs & Maintenance- Equip								
3745 - ILLINOIS ELECTRIC WORKS INC	SI14350	Blower Oil	Paid by Check # 24152	01/14/2026	01/16/2026	01/16/2026	01/15/2026	453.45
1020 - IMCO UTILITY SUPPLY	4072051-00	4 inch valve rebuild kits	Paid by Check # 24155	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,298.76
				Account 25000 - Repairs & Maintenance- Equip Totals		Invoice Transactions 2		\$1,752.21
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-9	2400240-002	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	48.70
				Account 25100 - Repairs & Maint- Bldg & Struc Totals		Invoice Transactions 1		\$48.70
Account 27300 - Operating Supplies & Materials								
1900 - WAITES COMPANY INC	0039025-IN	Blower Filters	Paid by Check # 24188	01/14/2026	01/16/2026	01/16/2026	01/15/2026	125.20
				Account 27300 - Operating Supplies & Materials Totals		Invoice Transactions 1		\$125.20
				Division 47022 - SE Wastewater Treatment Plant Totals		Invoice Transactions 8		\$9,960.04
Division 47023 - NW Wastewater Treatment Plant								
Account 23000 - Utilities- Electric								
637 - EGYPTIAN ELECTRIC	01/07/26	10469-008	Paid by Check # 24133	01/14/2026	01/16/2026	01/16/2026	01/15/2026	28,292.21
				Account 23000 - Utilities- Electric Totals		Invoice Transactions 1		\$28,292.21
Account 23100 - Utilities- Gas								

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303 - AMEREN ILLINOIS	01/05/26-7	81420-07318	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	102.68
303 - AMEREN ILLINOIS	01/05/26-8	91420-07415	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	175.13
Account 23100 - Utilities- Gas Totals							Invoice Transactions 2	\$277.81
Account 24000 - Travel, Conf., Training								
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	120.00
1434 - MUNICIPAL EQUIPMENT CO INC	INV0028220	Electrical Training	Paid by Check # 24165	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,500.00
Account 24000 - Travel, Conf., Training Totals							Invoice Transactions 2	\$1,620.00
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-6	132540-002	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	93.70
Account 25100 - Repairs & Maint- Bldg & Struc Totals							Invoice Transactions 1	\$93.70
Account 25200 - Repairs & Maint- Other Improv								
5553 - EVOQUA WATER TECHNOLOGIES LLC	907307201	Motor and Gear Box	Paid by Check # 24138	01/06/2026	01/16/2026	01/16/2026	01/15/2026	5,645.14
Account 25200 - Repairs & Maint- Other Improv Totals							Invoice Transactions 1	\$5,645.14
Account 27300 - Operating Supplies & Materials								
5781 - C & C PUMPS & SUPPLY SERVICE	INV34399	Check Valve	Paid by Check # 24124	01/06/2026	01/16/2026	01/16/2026	01/15/2026	460.56
Account 27300 - Operating Supplies & Materials Totals							Invoice Transactions 1	\$460.56
Account 29900 - Operating Equipment								
2348 - USA BLUEBOOK	INV00900934	Sampler	Paid by Check # 24187	01/06/2026	01/16/2026	01/16/2026	01/15/2026	4,257.82
Account 29900 - Operating Equipment Totals							Invoice Transactions 1	\$4,257.82
Division 47023 - NW Wastewater Treatment Plant Totals							Invoice Transactions 9	\$40,647.24
Division 47025 - Sewage Lift Stations								
Account 23000 - Utilities- Electric								
303 - AMEREN ILLINOIS	01/05/26	68220-04418	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	50.17
303 - AMEREN ILLINOIS	01/07/26-5	62320-01618	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	428.06
303 - AMEREN ILLINOIS	01/07/26-6	05320-03018	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	158.54
Account 23000 - Utilities- Electric Totals							Invoice Transactions 3	\$636.77
Division 47025 - Sewage Lift Stations Totals							Invoice Transactions 3	\$636.77
Department 40 - Public Works Totals							Invoice Transactions 39	\$174,654.96
Department 50 - Community Investment								
Division 47044 - Wastewater System- CIP & Replace								
Account 53100 - CIP Design Eng- Contractual								
793 - GREATER EGYPT REGIONAL PLANNING & DEVELOPMENT	#4	Optimization Study WW2301	Paid by Check # 24144	01/14/2026	01/16/2026	01/16/2026	01/15/2026	12,000.00

The undersigned hereby certify that the following bills or invoices represent a true and correct statement of cost of goods and/or services rendered to the City of Carbondale by firms or persons listed an that said firms or persons are entitled to payment for same in the amounts shown.

5117 - RJN GROUP INC	402105A	Balance Due This Pay Estimate-SA2001	Paid by Check # 24173	01/14/2026	01/16/2026	01/16/2026	01/15/2026	1,340.10
			Account 53100 - CIP Design Eng- Contractual Totals				Invoice Transactions 2	<u>\$13,340.10</u>
			Division 47044 - Wastewater System- CIP & Replace Totals				Invoice Transactions 2	<u>\$13,340.10</u>
			Department 50 - Community Investment Totals				Invoice Transactions 2	<u>\$13,340.10</u>
Department 60 - Debt Service								
Division 47049 - Water & Sewer Bonds & Loans								
Account 64000 - Other Debt Principal								
2642 - FIRST SOUTHERN BANK	12/30/2025	Loan #25968 January 2026	Paid by Check # 24086	01/06/2026	01/06/2026	01/06/2026	01/06/2026	4,816.59
			Account 64000 - Other Debt Principal Totals				Invoice Transactions 1	<u>\$4,816.59</u>
Account 64100 - Other Debt Interest								
2642 - FIRST SOUTHERN BANK	12/30/2025	Loan #25968 January 2026	Paid by Check # 24086	01/06/2026	01/06/2026	01/06/2026	01/06/2026	1,238.80
			Account 64100 - Other Debt Interest Totals				Invoice Transactions 1	<u>\$1,238.80</u>
			Division 47049 - Water & Sewer Bonds & Loans Totals				Invoice Transactions 2	<u>\$6,055.39</u>
			Department 60 - Debt Service Totals				Invoice Transactions 2	<u>\$6,055.39</u>
			Fund 70 - Water & Sewer Fund Totals				Invoice Transactions 46	<u>\$201,162.92</u>
Fund 71 - Parking								
Department 40 - Public Works								
Division 47100 - Public Parking Services								
Account 23000 - Utilities- Electric								
7520 - DIRECT ENERGY BUSINESS	2600800585202 23	1832110	Paid by Check # 24132	01/14/2026	01/16/2026	01/16/2026	01/15/2026	385.62
			Account 23000 - Utilities- Electric Totals				Invoice Transactions 1	<u>\$385.62</u>
Account 27100 - Other Outside Services								
4828 - WEST PAYMENT CENTER THOMSON REUTERS, INC	853036601	Clear System December 2025	Paid by Check # 24183	01/06/2026	01/16/2026	01/16/2026	01/15/2026	245.61
			Account 27100 - Other Outside Services Totals				Invoice Transactions 1	<u>\$245.61</u>
			Division 47100 - Public Parking Services Totals				Invoice Transactions 2	<u>\$631.23</u>
			Department 40 - Public Works Totals				Invoice Transactions 2	<u>\$631.23</u>
			Fund 71 - Parking Totals				Invoice Transactions 2	<u>\$631.23</u>
Fund 72 - Solid Waste Management								
Department 40 - Public Works								
Division 47200 - Refuse & Recycling Services								
Account 27100 - Other Outside Services								
1626 - NEW EARTH COMPOST	01/01/2026	December Blanket	Paid by Check # 24109	01/13/2026	01/13/2026	01/13/2026	01/13/2026	1,971.00
7511 - CRC SOUTHERN RECYCLING, LLC	80998	November Statement	Paid by Check # 24129	01/06/2026	01/16/2026	01/16/2026	01/15/2026	1,613.50
7511 - CRC SOUTHERN RECYCLING, LLC	81892	December Statement	Paid by Check # 24130	01/14/2026	01/16/2026	01/16/2026	01/15/2026	2,378.45
			Account 27100 - Other Outside Services Totals				Invoice Transactions 3	<u>\$5,962.95</u>

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Account 64000 - Other Debt Principal									
6076 - FIRST MID ILLINOIS BANK	01/06/2026	Loan #2739025730 January 2026	Paid by Check # 24091	01/07/2026	01/07/2026	01/07/2026	01/07/2026	3,637.14	
							Account 64000 - Other Debt Principal Totals	Invoice Transactions 1	<u>3,637.14</u>
Account 64100 - Other Debt Interest									
6076 - FIRST MID ILLINOIS BANK	01/06/2026	Loan #2739025730 January 2026	Paid by Check # 24091	01/07/2026	01/07/2026	01/07/2026	01/07/2026	197.24	
							Account 64100 - Other Debt Interest Totals	Invoice Transactions 1	<u>197.24</u>
							Division 47200 - Refuse & Recycling Services Totals	Invoice Transactions 5	<u>9,797.33</u>
							Department 40 - Public Works Totals	Invoice Transactions 5	<u>9,797.33</u>
							Fund 72 - Solid Waste Management Totals	Invoice Transactions 5	<u>9,797.33</u>
Fund 73 - Rental Properties									
Department 40 - Public Works									
Division 47300 - Municipal Rental Properties									
Account 23000 - Utilities- Electric									
303 - AMEREN ILLINOIS	12/31/25	83620-01513	Paid by Check # 24121	01/06/2026	01/16/2026	01/16/2026	01/15/2026	430.59	
303 - AMEREN ILLINOIS	01/06/26-2	96520-02418	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	659.38	
303 - AMEREN ILLINOIS	01/07/26-1	76320-01324	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	366.61	
303 - AMEREN ILLINOIS	01/07/26-2	09030-28049	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	48.61	
303 - AMEREN ILLINOIS	01/07/26/-4	01320-02214	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	344.68	
							Account 23000 - Utilities- Electric Totals	Invoice Transactions 5	<u>1,849.87</u>
Account 23100 - Utilities- Gas									
303 - AMEREN ILLINOIS	01/05/26-6	46520-02011	Paid by Check # 24117	01/06/2026	01/16/2026	01/16/2026	01/15/2026	77.46	
303 - AMEREN ILLINOIS	01/05/26-10	96520-02427	Paid by Check # 24117	01/14/2026	01/16/2026	01/16/2026	01/15/2026	362.70	
							Account 23100 - Utilities- Gas Totals	Invoice Transactions 2	<u>440.16</u>
Account 23200 - Utilities- Water & Sewer									
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-2	1424400-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	129.21	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-1	101210-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	25.66	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-4	101220-018	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	4.94	
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-5	112400-016	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	9.45	
							Account 23200 - Utilities- Water & Sewer Totals	Invoice Transactions 4	<u>169.26</u>
Account 24000 - Travel, Conf., Training									
394 - CITY OF CARBONDALE	12/31/2025	Reimburse Petty Cash FY2026	Paid by Check # 24083	01/06/2026	01/06/2026	01/06/2026	01/06/2026	20.00	

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				Account 24000 - Travel, Conf., Training Totals			Invoice Transactions 1	\$20.00
Account 25100 - Repairs & Maint- Bldg & Struc								
313 - CARBONDALE WATER & SEWAGE SYSTEMS	12/23/25-2	1424400-001	Paid by Check # 24126	01/06/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-1	101210-001	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-4	101220-018	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
313 - CARBONDALE WATER & SEWAGE SYSTEMS	01/08/26-5	112400-016	Paid by Check # 24126	01/14/2026	01/16/2026	01/16/2026	01/15/2026	3.70
				Account 25100 - Repairs & Maint- Bldg & Struc Totals			Invoice Transactions 4	\$14.80
				Division 47300 - Municipal Rental Properties Totals			Invoice Transactions 16	\$2,494.09
				Department 40 - Public Works Totals			Invoice Transactions 16	\$2,494.09
				Fund 73 - Rental Properties Totals			Invoice Transactions 16	\$2,494.09
Fund 79 - Group Health Insurance								
Account 14012-010 - Intrafund F/R Due from Operating								
406 - CARBONDALE MEDICAL CLAIMS	01/02/2026	Medical Claims for 01/02/2026	Paid by Check # 24076	01/06/2026	01/06/2026	01/06/2026	01/06/2026	25,373.27
406 - CARBONDALE MEDICAL CLAIMS	01/13/2026	Record Medical Claims for FY26 January 13,	Paid by Check # 24100	01/13/2026	01/13/2026	01/13/2026	01/13/2026	205,387.76
				Account 14012-010 - Intrafund F/R Due from Operating Totals			Invoice Transactions 2	\$230,761.03
				Fund 79 - Group Health Insurance Totals			Invoice Transactions 2	\$230,761.03
Fund 80 - Fire Pension								
Account 20405-010 - Intra F/P General Fund								
394 - CITY OF CARBONDALE	01/02/2026	Reimbursement for Interfund Payable	Paid by Check # 24080	01/06/2026	01/06/2026	01/06/2026	01/06/2026	26.12
				Account 20405-010 - Intra F/P General Fund Totals			Invoice Transactions 1	\$26.12
				Fund 80 - Fire Pension Totals			Invoice Transactions 1	\$26.12
Fund 81 - Police Pension								
Account 20405-010 - Intra F/P General Fund								
394 - CITY OF CARBONDALE	01/02/26	Reimbursement for Interfund Payable	Paid by Check # 24081	01/06/2026	01/06/2026	01/06/2026	01/06/2026	51.06
394 - CITY OF CARBONDALE	12/29/25	Salary & Fringe December 2025	Paid by Check # 24082	01/06/2026	01/06/2026	01/06/2026	01/06/2026	1,692.75
				Account 20405-010 - Intra F/P General Fund Totals			Invoice Transactions 2	\$1,743.81
				Fund 81 - Police Pension Totals			Invoice Transactions 2	\$1,743.81
Fund 89 - Downtown SSA # 1								
Account 20125-002 - Accounts Payable Real Estate Taxes								
392 - CARBONDALE MAIN STREET	01/12/2026	5th Distribution of Real Estate Tax	Paid by Check # 24099	01/13/2026	01/13/2026	01/13/2026	01/13/2026	1,669.38
				Account 20125-002 - Accounts Payable Real Estate Taxes Totals			Invoice Transactions 1	\$1,669.38
				Fund 89 - Downtown SSA # 1 Totals			Invoice Transactions 1	\$1,669.38

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Grand Totals

Invoice Transactions 220

\$1,285,008.84

DIRECTOR OF FINANCE

CITY MANAGER

DATE

DATE

This is to certify that the above warrant was duly presented at a meeting of the council on _____ and payment of said warrant has been made in accordance with the Carbondale Revised Code.

APPROVED:

Carolyn Harvey, Mayor

ATTEST:

Jennifer R. Sorrell, City Clerk

LIST OF WARRANTS REVIEWED BY:

Jeffrey M. Davis, City Treasurer



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Consent Agenda
Subject: Resolution Authorizing the Mayor to Sign a Joint Funding Agreement for the Engineering Costs Related to CIP OS-1901 for Phase II of the NW Trail from New Era Road to East of Airport Road
Type: Action - Consent
Recommended Action:
Goals: Goal 1: Provide a high quality of life and foster a sense of community.
Goal 4: Encourage responsible and progressive economic development/tourism/arts and entertainment.
Goal 5: Provide high-quality City infrastructure.
Originating Department: Public Works

Background: In June 2025, the City was awarded \$1,213,010 in Illinois Transportation Enhancement Program (ITEP) grant funds with zero match to pave the Mudline bike path Phase II from New Era to East of Airport Road.

The project is now at the Engineering/Design Phase. It is estimated that the engineering costs will be \$60,000, with the City's portion being \$0. The Illinois Department of Transportation (IDOT), which administers the funds, requires a formal agreement between the City and IDOT. The Federal Highway agreement will be executed by the Mayor pending City Council approval of the resolution.

Recommended Action: Adopt a Resolution Authorizing the Mayor sign a Joint Funding Agreement with the Illinois Department of Transportation for the engineering costs related to CIP OS-1901 for Phase II of the Northwest Trail from New Era Road to east of Airport Road.

Additional Information:

Attachments:

1. Resolution Authorizing the Mayor to Execute a Joint Funding Agreement for NW trail Phase II 2026-01-27
2. Joint Funding Agreement OS1901 Mudline 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

RESOLUTION NO. 2026 - R - _____

RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A JOINT FUNDING AGREEMENT WITH IDOT FOR THE NORTHWEST TRAIL PHASE II FROM NEW ERA RD TO EAST OF AIRPORT RD(OS1901) ALSO KNOWN AS IDOT SECTION 25-00168-00-BT

WHEREAS, the City of Carbondale, Illinois, is proposing to construct Phase II of the Northwest Trail from New Era Rd to East of Airport Road, known by the Illinois Department of Transportation (IDOT) as Section Number 25-00168-00-BT and job Number P-99-010-26; and

WHEREAS, the above-stated improvement will necessitate the use of funding provided through the Illinois Department of Transportation (IDOT); and signee

WHEREAS, the use of these funds requires a joint funding agreement (AGREEMENT) with IDOT; and

NOW, THEREFORE, BE RESOLVED BY THE CITY COUNCIL OF THE CITY OF CARBONDALE, ILLINOIS, AS FOLLOWS:

SECTION 1. The Mayor of the City of Carbondale is hereby authorized to execute an AGREEMENT with IDOT for the above-mentioned project.

SECTION 2. That the City agrees to pass a supplemental resolution to provide additional funds for its share of the cost of this improvement if the amount appropriated herein proves to be insufficient to cover said cost.

SECTION 3. That the City Manager of the City of Carbondale, Illinois, be and is hereby authorized to do any and all things reasonable, necessary, and proper to carry out the intent and purposes of this Resolution.

SECTION 4. The City Clerk of the City of Carbondale is directed to transmit 4 (four) copies of the Agreement and Resolution to IDOT District #9 Bureau of Local Roads and Streets.

SECTION 5. That this Resolution be spread at length upon the minute records of the

City Council of the City of Carbondale, Illinois.

This Resolution adopted at a regular meeting of the City Council of the City of Carbondale on the 27th day of January, 2026.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk



State Participation Economic Development Program Truck Access Route Program (TARP)

LOCAL PUBLIC AGENCY

Local Public Agency	County	Section Number
City of Carbondale	Jackson	25-00168-00-BT

Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
	P-99-010-26	

LOCATION

Local Street/Road Name	Key Route	Length	Stationing	
Mud Line West Multi-Use Path		0.00	From	To

Location Termini

New Era RD To ILL 13

Current Jurisdiction	Existing Structure Number(s)	Add Location
City of Carbondale		Remove

PROJECT DESCRIPTION

PE Phases 1 & 2 for construction of a Shared-use path from New Era Road to IL Route 13 along an old railroad alignment/embankment. ITEP # 956013

Local Public Agency	Section Number	Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
City of Carbondale	25-00168-00-BT		P-99-010-26	

This Agreement is made and entered into between the above local public agency, hereinafter referred to as the "LPA" and the State of Illinois acting by and through its Department of Transportation, herein referred to as the "STATE". The STATE and LPA joint proposes to improve the designated location as described in the Location and Project Description sections of this Agreement. The improvement shall be developed and constructed in accordance with plans prepared by, or on behalf of the LPA and approved by the STATE using the STATE's Motor Fuel Tax policies and procedures.

I. GENERAL

1.1 Availability of Appropriation; Sufficiency of Funds. This Agreement is contingent upon and subject to the availability of sufficient funds. The STATE may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (i) sufficient funds for this Agreement have not been appropriated or otherwise made available to the LPA by the STATE funding source, (ii) the Governor or STATE reserves funds, or (iii) the Governor or STATE determines that funds will not or may not be available for payment. The STATE shall provide notice, in writing to LPA of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the date of the written notice unless otherwise indicated.

1.2 Domestic Steel Requirement. Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction.

1.3. Severability. If any provision of this Agreement is declared invalid, its other provisions shall not be affected thereby.

1.4. Termination. This Agreement may be terminated, in whole or in part, by either Party for any or no reason upon thirty (30) calendar days' prior written notice to the other Party. If terminated by the STATE, the STATE must include the reasons for such termination, the effective date, and, in the case of a partial termination, the portion to be terminated. If the STATE determines in the case of a partial termination that the reduced or modified portion of the funding award will not accomplish the purposes for which the funding award was made, the STATE may terminate the Agreement in its entirety.

This Agreement may be terminated, in whole or in part, by the STATE without advance notice:

- a. Pursuant to a funding failure as provided under Article 1.1
- b. If LPA fails to comply with the terms and conditions of this funding award, application or proposal, including any applicable rules or regulations, or has made a false representation in connection with the receipt of this or any award.

II. REQUIRED CERTIFICATIONS

This Agreement and the LPA's obligations and services hereunder are hereby made and must be performed in compliance with all applicable federal and State laws, including, without limitation, federal regulations, State administrative rules and any and all license requirements or professional certification provisions.

2.1 Bribery. The LPA certifies to the best of it's knowledge that it's officials have not been convicted of bribery or attempting to bribe an officer or employee of the state of Illinois, nor made an admission of guilt of such conduct which is a matter of record (30 ILCS 500/50-5).

2.2 Bid Rigging. LPA certifies that it has not been barred from contracting with a unit of state or local government as a result of a violation of Paragraph 33E-3 or 33E-f of the Criminal Code of 1961 (720 ILCS 5/33E-3 or 720 ILCS 5/33E-4, respectively).

2.3 Debt to State. LPA certifies that neither it, nor its affiliate(s), is/are barred from receiving an Award because LPA, or its affiliate(s), is/are delinquent in the payment of any debt to the State, unless LPA, or its affiliate(s), has/have entered into a deferred payment plan to pay off the debt, and the LPA acknowledges STATE may declare the Agreement void if the certification is false (30 ILCS 500/50-11).

2.4 Debarment. The LPA certifies to the best of its knowledge and belief that it's officials:

- a. are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
- b. have not within a three-year period preceding this agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;
- c. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, Local) with commission of any of the offenses enumerated in item (b) of this certification; and
- d. have not within a three-year period preceding the agreement had one or more public transactions (Federal, State, Local) terminated for cause or default.

2.5 Construction of Fixed Works. The LPA certifies that all Programs for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.) unless the provisions of that Act exempt its application. In the construction of the Program, the LPA shall comply with the

Local Public Agency	Section Number	Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
City of Carbondale	25-00168-00-BT		P-99-010-26	

requirements of the Prevailing Wage Act including, but not limited to, inserting into all contracts for such construction a stipulation to the effect that not less than the prevailing rate of wages as applicable to the Program shall be paid to all laborers, workers, and mechanics performing work under the Award and requiring all bonds of contractors to include a provision as will guarantee the faithful performance of such prevailing wage clause as provided by contract.

2.6 Criminal Convictions. The LPA certifies that neither it nor any managerial agent of LPA has been convicted has been convicted of a felony under the Sarbanes-Oxley Act of 2002, nor a Class 3 or Class 2 felony under Illinois Securities Law of 1953, or at least five (5) years have passed since the date of conviction. The LPA further certifies that it is not barred from receiving an funding award under 30 ILCS 500/50-10.5 and acknowledges that STATE shall declare the Agreement void if this certification is false (30 ILCS 500/50-10.5).

2.7 Improper Influence. The LPA certifies that no funds have been paid or will be paid by or on behalf of the LPA to any person for influencing or attempting to influence an officer or employee of any government agency, a member of Congress or Illinois General Assembly, an officer or employee of Congress or Illinois General Assembly, or an employee of a member of Congress or Illinois General Assembly in connection with the awarding of any agreement, the making of any grant, the making of any loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment or modification of any agreement, grant, loan or cooperative agreement. 31 USC 1352. Additionally, the LPA certifies that it has filed the required certification under the Byrd Anti-Lobbying Amendment (31 USC 1352), if applicable.

2.8 Telecom Prohibition. The LPA certifies that it will comply with Section 889 of the FY 2019 National Defense Authorization Act (NDAA) that prohibits the use of telecommunications or video surveillance equipment or services produced provided by the following companies: Dahua Technology Company, Hangzhou Hikvision Digital Technology Company, Huawei Technologies Company, Hytera Communications Corporation, and ZTE Corporation. Covered equipment and services cannot be used as substantial or essential component or any system, or as critical technology as part of any system.

2.9 Personal Conflict of Interest - (50 ILCS 105/3, 65 ILCS 5/3.1-55-10, 65 ILCS 5/4-8-6) The LPA certifies that it shall maintain a written code or standard of conduct which shall govern the performance of its employees, officers, board members, or agents engaged in the award and administration of contracts supported by state or federal funds. Such code shall provide that no employee, officer, board member or agent of the LPA may participate in the selection, award, or administration of a contract supported by state or federal funds if a conflict of interest, real or apparent would be involved. Such a conflict would arise when any of the parties set forth below has a financial or other interest in the firm selected for award:

- a. the employee, officer, board member, or agent;
- b. any member of his or her immediate family;
- c. his or her partner; or
- d. an organization which employs, or is about to employ, any of the above.

The conflict of interest restriction for former employees, officers, board members and agents shall apply for one year.

The code shall also provide that LPA's employees, officers, board members, or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts. The STATE may waive the prohibition contained in this subsection, provided that any such present employee, officer, board member, or agent shall not participate in any action by the LPA relating to such contract, subcontract, or arrangement. The code shall also prohibit the officers, employees, board members, or agents of the LPA from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

2.10 Organizational Conflict of Interest. The LPA certifies that it will also prevent any real or apparent organizational conflict of interest. An organizational conflict of interest exists when the nature of the work to be performed under a proposed third party contract or subcontract may, without some restriction future activities, result in an unfair competitive advantage to the third party contractor or LPA or impair the objectivity in performing the contract work.

III. AUDIT AND RECORD RETENTION

3.1 STATE Audits. The STATE may, at its sole discretion and at its own expense, perform a final audit of the Project (30 ILCS 5, the Illinois State Auditing Act). Such audit may be used for settlement of the Project expenses and for Project closeout purposes. The LPA agrees to implement any audit findings contained in the STATE's authorized inspection or review, final audit, the STATE's independent audit, or as a result of any duly authorized inspection or review.

3.2 Record Retention. The LPA shall maintain for three (3) years from the date of final project closeout by the STATE, adequate books, records, and supporting documents to verify the amounts, recipient, and uses of all disbursements of funds passing in conjunction with this contract. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.

3.3 Accessibility of Records. The LPA shall make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized STATE representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, the STATE's Inspector General, and any other person as may be authorized by the STATE (including auditors), by the State of Illinois. The LPA shall cooperate fully in any such audit or inquiry.

3.4 Failure to maintain the books and records. Failure to maintain the books, records and supporting documents required by this section shall establish presumption in favor of the STATE for recovery of any funds paid by the STATE under the terms of this

Local Public Agency	Section Number	Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
City of Carbondale	25-00168-00-BT		P-99-010-26	

contract.

IV. LPA FISCAL RESPONSIBILITIES

4.1 To provide all initial funding and payment for work specified under this Agreement.

4.2 Reimbursement Requests. For reimbursement requests the LPA will submit supporting documentation with each invoice. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fix fee invoice, progress report, personnel and direct cost summaries, and other documentation supporting the requested reimbursement amount (Form BLR 05621 should be used for consultant invoicing purposes). LPA invoice requests to the STATE will be submitted with sequential invoice numbers by project.

LPA's must justify continued funding on inactive projects. An inactive project is defined as a project with no expenditures for the past twelve (12) months. To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) months period. However, to ensure adequate processing time, the first invoice shall be submitted to the STATE within six (6) months of the date of execution of this Agreement. Subsequent invoices will be submitted in intervals not to exceed six (6) months.

4.3 Final Invoice: The LPA will submit to the STATE a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of work or from the date of the previous invoice, whichever occurs first. If a final invoice is not received within this time frame, the most recent invoice may be considered the final invoice and the obligation of the funds closed. Form BLR 05613 (Engineering Payment Record) is required to be submitted with the final invoice for engineering projects.

4.4 Project Closeout: The LPA shall provide the final report to the appropriate STATE district office within twelve (12) months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve (12) months documenting the reason and the anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate closeout of the project and loss of further funding.

4.5 Project End Date: The period of performance (end date) for state obligation purposes is five (5) years for projects under \$1,000,000 or seven (7) years for projects over \$1,000,000 from the execution date of the Agreement. Joint agreement amendments for time extensions must be received and approved prior to expiration of the project end date. Failure to extend the end date may result in the immediate close-out of the project and loss of further funding.

V. THE LPA AGREES

5.1 To acquire in its name, or in the name of the STATE if on the STATE highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the LPA shall certify to the STATE that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the LPA, the STATE, and the FHWA if required.

5.2 To provide for all utility adjustments and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Public Agency Highway and Street Systems.

5.3 To provide on-site engineering supervision and inspection during construction of the proposed improvement.

5.4 To retain jurisdiction of the completed improvement unless specified otherwise by schedule (schedule should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, a jurisdictional schedule is required.

5.5 To maintain or cause to be maintained the completed improvement (or that portion within its jurisdiction as established by addendum) in a manner satisfactory to the STATE.

5.6 To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.

5.7 To regulate parking and traffic in accordance with the approved project report.

5.8 To regulate encroachments on public rights-of-way in accordance with current Illinois Compiled Statutes.

5.9 To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with the current Illinois Compiled Statutes.

5.10 For contracts awarded by the LPA, the LPA shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT - assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The LPA shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT - assisted contracts. The LPA's DBE program, as required by 49 CFR part 26 as approved by USDOT, is incorporated by reference in this Agreement. Upon notification to the recipient of its failure to carry out its approved program, the STATE may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for

Local Public Agency	Section Number	Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
City of Carbondale	25-00168-00-BT		P-99-010-26	

enforcement under 18 U.S. C 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.). In the absence of a USDOT - approved LPA DBE Program or on STATE awarded contracts, this Agreement shall be administered under the provisions of the STATE's USDOT approved Disadvantaged Business Enterprise Program.

VI. THE STATE AGREES

- 6.1 To provide such guidance, assistance, and supervision to monitor and perform audits to the extent necessary to assure validity of the LPA's certification of compliance with Title II and III Requirements.
- 6.2 To reimburse the LPA for the state share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payments by the LPA.
- 6.3 To provide independent assurance sampling and furnish off-site material inspection and testing at sources normally visited by STATE inspectors for steel, cement, aggregate, structural steel, and other materials customarily tested by the STATE.

SCHEDULES

Additional information and/or stipulations are hereby attached and identified below as being a part of this agreement.

<input checked="" type="checkbox"/>	1.	Division of Cost
<input checked="" type="checkbox"/>	2.	Location Map
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

Local Public Agency	Section Number	Construction State Job Number	Engineering State Job Number	Right-of-Way State Job Number
City of Carbondale	25-00168-00-BT		P-99-010-26	

AGREEMENT SIGNATURES EXECUTION

The LPA agrees to accept and comply with the applicable provision set forth in this agreement including attached schedules.

APPROVED

Local Public Agency

Name of Official (Print or Type Name)

Title of Official

Signature

Date

<input type="text"/>	<input type="text"/>
----------------------	----------------------

The above signature certifies the agency's TIN number is

376001081 _____ conducting business as a Governmental Entity.

DUNS Number 096712948 _____

UEI _____

APPROVED

State of Illinois
Department of Transportation

Omer Osman, P.E., Secretary of Transportation

Date

<input type="text"/>	<input type="text"/>
----------------------	----------------------

By:

George A. Tapas, P.E., S.E., Engineer of Local Roads & Streets

Date

<input type="text"/>	<input type="text"/>
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Stephen M. Travia, P.E., Director of Highways PI/Chief Engineer

Date

<input type="text"/>	<input type="text"/>
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Michael Prater, Chief Counsel

Date

<input type="text"/>	<input type="text"/>
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Vicki Wilson, Chief Fiscal Officer

Date

<input type="text"/>	<input type="text"/>
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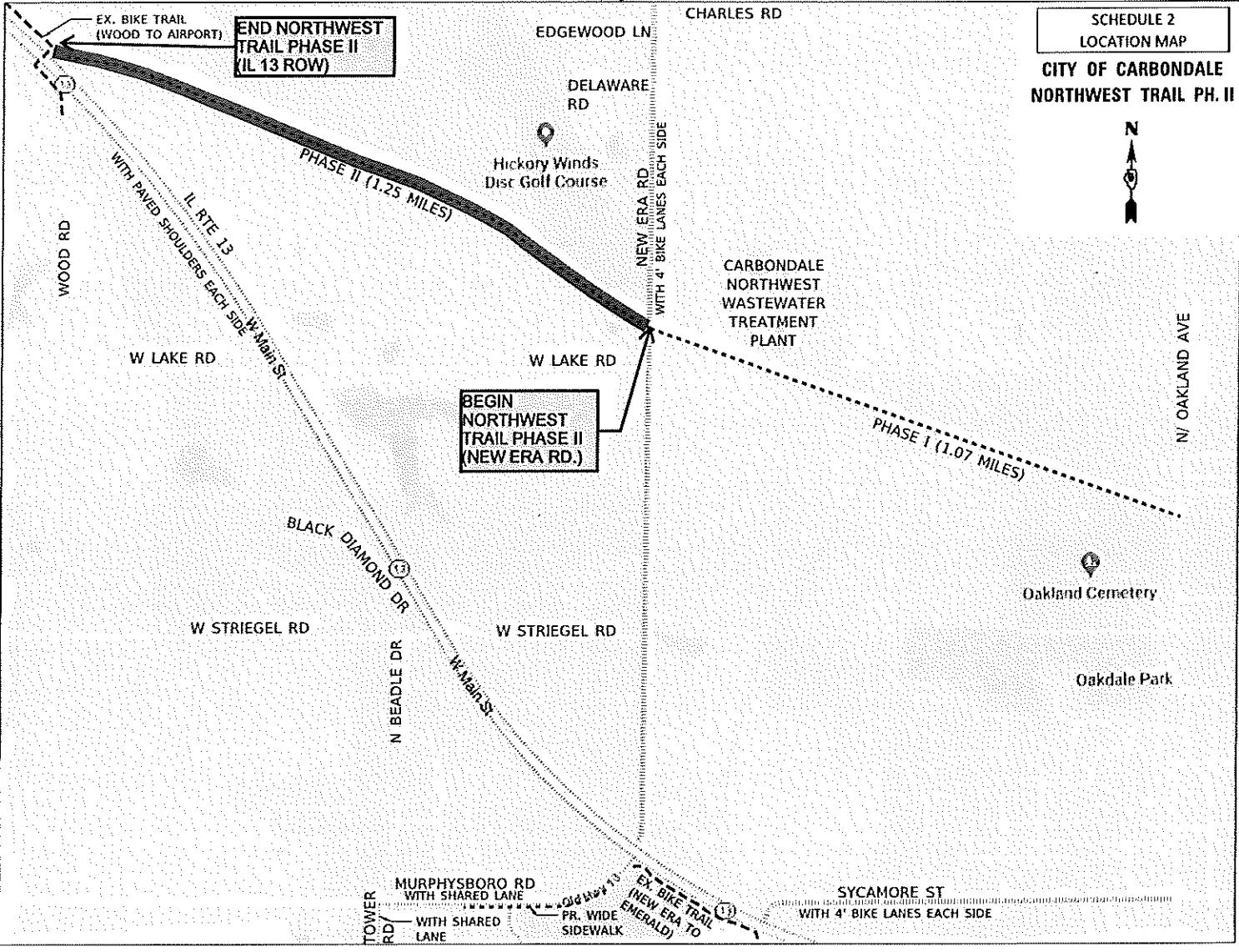
NOTE: If the LPA Signature is by an APPOINTED official, a resolution authorizing said appointed official to execute this agreement is required.

USER NAME = machwierjohn
FILE NAME = P:\170528A\4 CADD - DWG\4.7 Tran\2019 IDMR Grant\170528A-Public Handout Map.dgn

SCHEDULE 2
LOCATION MAP
CITY OF CARBONDALE
NORTHWEST TRAIL PH. II



PLOT DATE = 3/4/2019
PLOT SCALE = 1/2000.0000' / 1"





Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Consent Agenda
Subject: Resolution Authorizing the Mayor to Accept Deeds From the Jackson County Trustee Purchase and Bonnie Brae Residents Association
Type: Action - Consent
Recommended Action:
Goals: Goal 1: Provide a high quality of life and foster a sense of community.
Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Goal 6: Enhance residential development/rehabilitation/home ownership.
Originating Department: Community Development

Background: Background: The City has an ongoing residential demolition program that is funded through the Illinois Housing Development Authority's Strong Communities Program, Round 2. A requirement of the program is for the City to obtain ownership of the sites post-demolition. City staff does this through judicial deeds, tax purchases, or voluntary transfers.

605 N. Marion Street was obtained through a Jackson County Trustee purchase, which acquisition was approved by the City Council on October 14, 2025. The home on this site was demolished during Round 1 of the City's current demolition program, and the deed was recorded on December 30, 2025.

Bonnie Brae Subdivision was annexed into the Corporate City Limits in the summer of 2022. The subdivision was annexed when it became contiguous to the City's boundary. The subdivision had an annexation agreement requiring such annexation, due to its connection to the City sanitary sewer system when it was constructed initially. All of the lots were annexed except for one lot at 687 Wood Road that was owned jointly by the Bonnie Brae Residents Association. This lot contains the sanitary sewer pump station for the subdivision. Approval of this resolution will place the property under City ownership. The deed for this property was recorded on December 5, 2025.

Recommended Action: Adopt a Resolution authorizing the Mayor to accept deeds from the Jackson County Trustee and Bonnie Brae Residents Association.

Additional Information:

Attachments:

1. 605 North Marion Street Deed from Jackson County Trustee November 2025
2. Bonnie Brae Residents Association Quitclaim Deed 687 Wood Road 14 November 2025
3. Resolution Authorizing the Mayor To Accept Deeds for the Conveyance of Land

Motion & Voting:

Motion by None, seconded by None.
Final Resolution: Motion

Yea: None
Nay: None

DEED 11-25-002



DocId:8508317

Tx:4485807

2025R005862

RECORDED ON
12/30/2025 09:55:23 AM

FRANK L. BYRD
CLERK AND RECORDER
JACKSON COUNTY, IL

RECORDING FEE 54.00

PAGES: 2

THIS INDENTURE WITNESSETH, that the Grantor, JACKSON COUNTY, AS TRUSTEE (For Taxing Districts Pursuant To 35 ILCS 200/21-90) Under Trust No. 15-16-458-001, of the State of Illinois, for the consideration of the sum of ---TEN AND NO/100---Dollars, and pursuant to authority given by the County Board of Jackson County, Illinois, under Resolution duly adopted on November 18, 2025, does hereby CONVEY AND QUIT CLAIM TO:

CITY OF CARBONDALE

An Illinois Municipal Corporation

Whose address is:

200 S. Illinois Avenue

Carbondale, IL 62901

all interest in the following described real estate, situated in the County of Jackson and State of Illinois:

*"Exempt under provisions of Paragraph "F or G",
Section 31-45, of the Real Estate Transfer Tax*

Law(35 ILCS 200/31-45)

JACKSON COUNTY TRUSTEE

Buyer, Seller or Representative

Date: November 18, 2025

The West Half of Lot 25 in Sam T. Brush's Addition to the City of Carbondale, Jackson County, Illinois, as shown by the recorded plat thereof in Book 3 of Plats at page 62 in the Recorder's Office of Jackson County, Illinois; situated in the County of Jackson and State of Illinois.

Permanent Parcel No.: 15-16-458-001

Property Address: 605 N. Marion St., Carbondale, IL 62901,

Grantee assumes payment of taxes for the year 2026 and thereafter.

IN WITNESS WHEREOF, the said JACKSON COUNTY, TRUSTEE, has caused its name to be signed hereto and its corporate seal affixed hereto by the Chairman of the County Board of Jackson County, Illinois, on this date

ATTEST:

Frank L. Byrd

County Clerk of Jackson County, Illinois

JACKSON COUNTY, AS TRUSTEE

BY *C. Calabro*

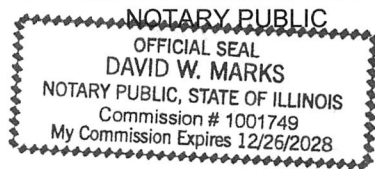
Chairman, County Board of Jackson County, Illinois

STATE OF ILLINOIS)SS
COUNTY OF JACKSON)

I, the undersigned, a notary public in and for said County in the State aforesaid, Do hereby Certify that the CHAIRMAN OF THE COUNTY BOARD OF JACKSON COUNTY, ILLINOIS, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day, in person, and acknowledged that he signed, sealed and delivered the said instrument as such Chairman of the County Board of Jackson County, Illinois, and caused the corporate seal of said County to be affixed thereto, pursuant to authority given by the County Board of Jackson County, Illinois, for the purposes therein set forth.

Given under my hand and notarial seal this date 12/30/2025

David W. Marks



Acquired by Document No:
Return To GRANTEE:
Tax Bills to GRANTEE:

(Copy to Trustee)

Improved-\$750

0925930

This instrument drafted by Neal J. Wallace, Attorney at Law, P. O. Box 96, Edwardsville, IL 62025

THE UNIVERSITY OF
 CHICAGO
 DIVISION OF THE PHYSICAL SCIENCES
 OFFICE OF THE DEAN
 5734 S. UNIVERSITY AVE.
 CHICAGO, ILL. 60637

DAVID W. BANKS
 ROYAL INSTITUTE OF TECHNOLOGY
 SPINNING HEATH, LONDON W8 7AH
 ENGLAND

State of Illinois ss

**JACKSON COUNTY
PLAT ACT AFFIDAVIT**

Parcel I. D. No.: 15-16-458-001

I, Carrie Hansen, being duly sworn on oath, state that I am employed by Joseph E. Meyer & Associates, Jackson County Tax Agent, 141 St. Andrews Avenue, P O Box 96, Edwardsville, Illinois 62025

And further state that the attached deed is not in violation of 765 ILCS 205/1a, in that the sale or exchange is of an entire tract of land not being a part of a larger tract of land and requires no change of parcel boundary line. The parcel is being conveyed as it was taken by Tax Deed by Jackson County, as Trustee.

And further state that this affidavit is made for the purpose of inducing the Recorder of Deeds of Jackson County, Illinois, to accept the attached deed for recording.

Carrie Hansen

Signature of Affiant

Subscribed before me this date:

12-9-25

Bradley Johnson

Notary Public
State of Illinois



THE UNIVERSITY OF CHICAGO
LIBRARY
540 EAST 57TH STREET
CHICAGO, ILL. 60637
TEL: 773-936-3200



DocId:8507580

Tx:4485244

2025R005553

RECORDED ON
12/05/2025 01:20:07 PM
FRANK L. BYRD
CLERK AND RECORDER
JACKSON COUNTY, IL
RECORDING FEE 54.00

PAGES: 4

QUITCLAIM DEED

THIS INDENTURE WITNESSETH, that the Grantor, the Bonnie Brae Residents Association, Inc., an Illinois general not for profit corporation with its principal office at 77 Bonnie Brae Rd Carbondale, Illinois 62901, for and in consideration of ONE AND 00/100 DOLLAR (\$1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, CONVEYS and QUIT-CLAIMS to Grantee, the City of Carbondale Illinois, an Illinois Municipal Corpoartion, with a principle office at 200 South Illinois, Ave., Carbondale, IL 62901 the following described real estate:

The premises described on Schedule "A" attached hereto and by reference made a part hererof.

Subject to easements, covenants, conditions, reservations, rights-of-way, encumbrances and restrictions of record, if any, easements or claims of easements, not shown of public record and all rights or claims of parties in possession not shown of public record. Subject to rights of the public, State of Illinois, the County, the Township and municipality in and to that part of the premises in question taken, used, or dedicated for roads and highways, rights of way for drainage ditched, drain tile, feeders, laterals, underground pipe, if any.

Situated in the County of Jackson and State of Illinois

IN WITNESS WHEREOF, said Grantor has caused its corporate seal to be hereto affixed and has caused its name to be signed to its presence by its president, and attested to by its secretary, this the 14 day of November, 2025.

Bonnie Brae Subdivision Residents Association, Inc

REX BURKE, President

Attest:

Lauren G. Wickstrom
LAUREN G. WICKSTROM, Secretary

Exempt pursuant to Section 4(b) of
the Real Estate Transfer Tax Act for
the City of Carbondale as Seller

STATE OF ILLINOIS)
) ss.
COUNTY OF JACKSON)

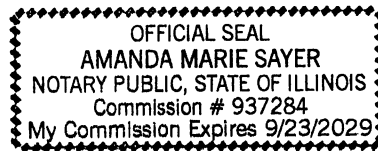
I, the undersigned notary public, certify that Rex Burk, personally known to me to be the president of the Bonnie Brae Subdivision Residents Association, Inc., and Lauren G. Wickstrom, personally known to me to be the secretary of Bonnie Brae Subdivision Residents Association, Inc., whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged his/her signature and delivered this instrument as his/her free and voluntary act for the purposes and uses therein set forth.

Given under my hand and seal this 14 day of NOV, 2025.

Amanda Sayer
Notary Public

Mail all subsequent tax bills to:

City of Carbondale
200 South Illinois Ave
Carbondale, Illinois 62901



Schedule "A"

General Description

Situated in and a part of the Northeast Quarter of Section 13, Township 9 South, Range 2 West of the Third Principal Meridian, Jackson County, Illinois.

DETAIL DESCRIPTION

Commencing at the Northeast Corner of the Northeast Quarter of Section 13, Township 9 South, Range 2 West of the Third Principal Meridian; thence Southerly along the East line of said Northeast Quarter Section, a distance of 1527.73 feet to the point of beginning for this description; from said angle to the right of $96^{\circ}-47'-50''$, a distance of 143.20 feet to a point; thence Southwesterly with a deflection angle to the left of $22^{\circ}-45'40''$, a distance of 51.15 feet to a point; thence Northwesterly with a deflection angle to the right of $26^{\circ}-29'$, with a distance of 42.37 feet to a point; thence Southwesterly with a deflection angle to the left of $56^{\circ}-29'$, a distance of 26.25 feet to a point; thence Southeasterly with a deflection angle to the left of $68^{\circ}03'40''$, a distance of 31.78 feet to a point; thence Southwesterly with a deflection angle to the right of $82^{\circ}-49'$, a distance of 70.98 feet to a point; thence Southerly with a deflection angle to the left of $57^{\circ}-13'30''$, a distance of 190.31 feet to a point; thence Easterly with a deflection angle to the left of $91^{\circ}-28''$, a distance of 304.28 feet to a point in the East line of said Northeast Quarter of Section 13; thence Northerly with a deflection angle to the left of $90^{\circ}-06'$ along the East line of said Northeast Quarter of Section 13, a distance of 264.82 feet to the point of beginning and containing 1.8026 acres more or less.

Parcel ID No.: 14-13-276-005
Property Address: 687 Wood Road, Carbondale

AFFIDAVIT OF COMPLIANCE WITH ILLINOIS PLAT ACT REQUIREMENTS

THIS IS A LEGAL DOCUMENT AND MUST BE FILED WITH EVERY RECORDED DEED.

Consult an attorney if you do not understand what you are signing.

PARCEL NUMBER: 14-13-276-005 (Required information)

The Grantor(s), or the Grantor(s)' authorized representative, transferring an interest in real property described in the accompanying deed, state the following:

A. NOT A DIVISION OF LAND (requiring no change of parcel boundary lines)
If A is marked above, the Recorder will proceed with recording the deed and no further questions apply. Please sign below.

B. A DIVISION OF LAND (requiring a change of parcel boundary lines) meeting one of these exceptions:
If B is marked above, approval by the Chief County Assessment Office is required.

- a. A division or subdivision of land into tracts of five (5) acres or more not involving new streets or easements of access with a minimum of five (5) acres residue.
- b. A division of lots or blocks of less than one (1) acre in a recorded subdivision not involving new streets or easements of access.
- c. A sale or exchange of land between owners of adjoining and contiguous land.
- d. A conveyance of land for use as a right-of-way for public utilities and other pipelines not involving new streets or easements of access.
- e. A conveyance of land for highway or other public purpose, or relating to a dedication of land, or for vacation of land subject to a public use.
- f. A conveyance made to correct a description in a prior conveyance.
- g. The sale of a tract of land following the division into no more than two (2) parts of a particular parcel of land existing on July 17, 1959, and not involving any new streets or easements of access. (Does not apply within City of Carbondale subdivision jurisdiction.)
- h. A conveyance of land owned by a railroad or public utility not involving new streets or easements of access.
- i. The division and distribution of land pursuant to law or court order.
- j. The sale of a single lot of less than (5) acres from a larger tract when a survey is made by a registered land surveyor. This exemption shall not apply to the sale of any subsequent lots from the same larger tract as it existed on October 1, 1973. (Does not apply within City of Carbondale subdivision jurisdiction.)

C. A DIVISION OF LAND (a change of parcel boundary lines) not meeting one of the above exceptions.
If C is marked above, approval by Jackson County Land Use Committee and Jackson County Board is required.

In accordance with Section 1a of the Illinois Plat Act, all divisions under five (5) acres must be surveyed and a subdivision plat prepared by a licensed professional land surveyor. Who prepared this legal description? _____
Phone _____

Does this division of land fall within the jurisdiction of another city or municipality? No Yes. If yes, which jurisdiction? _____

Under the penalties of perjury I swear that the statements contained here are true and correct.

Seller Name BONNIE BRADY Resid. to ASBOLTON DATE _____
Seller Signature Bonnie Brady PHONE 618 303 2622

RESOLUTION NO. 2026-R-_____

**A RESOLUTION AUTHORIZING THE MAYOR TO ACCEPT DEEDS FOR THE
CONVEYANCE OF LAND**

WHEREAS, the City of Carbondale, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a) of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; and

WHEREAS, the City has received a deed for 605 North Marion Street from the Jackson County Trustee, which parcel was obtained as a result of the City's demolition program; and

WHEREAS, following annexation of properties in the Bonnie Brae Subdivision, the parcel located at 687 Wood Road, which property contains the sanitary sewer pump station for the subdivision, has been deeded to the City by the Bonnie Brae Residents Association; and

WHEREAS, in accordance with Carbondale Revised Code section 1-13-6.C, the City Council must act to authorize the Mayor to accept any deed or other evidence of transfer of title on behalf of the City in order to receive real estate; and

WHEREAS, the Carbondale City Council finds it in the best interest of the City of Carbondale to accept said property from Sellers.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF CARBONDALE, ILLINOIS, AS FOLLOWS:**

SECTION ONE. That the City Council deems it in the best interest of the City of Carbondale to accept the deeds from the property owners for 605 N. Marion Street, and 687 Wood Road in Carbondale, Illinois, as shown in the deeds attached hereto and incorporated herein.

SECTION TWO. That the Mayor of the City of Carbondale be and is hereby authorized to accept the Deeds from the Property Owners for the transfer of real property described above.

SECTION THREE. That the City Manager and Staff are hereby authorized to take any and all necessary, reasonable, and proper actions to carry out the intent and purpose of this Resolution.

SECTION FOUR. That this Resolution be spread at length upon the minute records of the City Council of the City of Carbondale, Illinois.

This Resolution was adopted at a meeting of the City Council of the City of Carbondale, Illinois on the 27th day of January, 2026.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Consent Agenda
Subject: An Ordinance Amending the Carbondale Revised Code Establishing a Definition for Fire Lanes on Privately-owned Streets, Drives, and Alleyways and the Enforcement of No Parking.
Type: Action - Consent
Recommended Action:
Goals: Goal 1: Provide a high quality of life and foster a sense of community.
Originating Department: City Attorney

Background: The Carbondale Revised Code lacks specific language addressing "no parking" in fire lanes, even though it provides for "no parking where prohibited." This creates a gap regarding fire lanes on privately owned streets, drives, and alleyways. To ensure unobstructed access for fire apparatus to private properties, it is essential to establish clear authority to enforce no parking in fire lanes on these private thoroughfares.

It is recommended that the City Council adopt an ordinance amending the Carbondale Revised Code to include a definition of a fire lane on private streets, drives, and alleyways, and the enforcement of no parking in fire lanes.

Recommended Action: Adopt an Ordinance amending the Carbondale Revised Code to establish a definition for fire lanes on privately-owned streets, drives, and alleyways, and providing for the enforcement of No Parking in said fire lanes.

Additional Information:

Attachments:

1. Exhibit A - An Ordinance Establishing and Regulating Fire Lanes on Privately Owned Property 2026-01-26
2. Ordinance Amending Title 8 and Title 18 Prohibiting Parking in Fire Lanes 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

Exhibit A

8-5-6: FIRE LANES:

A. Designation; Signs Posted: All privately owned alleys, streets, and driveways less than twenty feet (20') in width located on property used for industrial or commercial purposes, or located adjacent to or on the same lot as a multi-family residential building containing four (4) or more dwelling units, are hereby designated as fire lanes. For purposes of this section, the width of an alley, street, or driveway shall be measured at its narrowest point from the edge of the pavement to the edge of the pavement or, if unpaved, from the edge of the driving surface to the edge of the driving surface. Nothing in this section shall prohibit the owner of a privately owned alley, street, or driveway from designating fire lanes when the distance between the curb lines is greater than twenty feet (20').

B. Parking Prohibited: No vehicle shall be parked or stopped in a designated fire lane except for an "authorized emergency vehicle" as defined by the Illinois Motor Vehicle Code.

C. Signs Posted:

1. The owner of the premises on which a fire lane is located shall post and maintain, or cause to be posted and maintained, signs along the curbs and sides of the fire lane which state "Fire Lane/No Parking/No Stopping/At Any Time".

2. The signs shall be erected or placed along each curb or side of the fire lane at least once every fifty feet (50').

3. The signs shall be not less than twelve inches by eighteen inches (12" x 18") and shall have white lettering on a red background or shall be of such other size and design as approved by the Fire Chief, or designee, of the Carbondale Fire Department.

D. Penalty: Any person who violates the provisions of this section shall, upon conviction, be subject to a fine of not less than one hundred dollars (\$100.00) nor more than two hundred fifty dollars (\$250.00) for each violation. For purposes of this section, a separate and distinct violation of subsection B of this section shall occur for each thirty (30) minute period or part thereof during which a vehicle is parked or stopped in violation of said subsection B, and a separate and distinct violation of subsection C of this section shall occur on each day or part thereof that signs are not erected or maintained in violation of said subsections C.

18-12-1: ENFORCEMENT OF PARKING ORDINANCES:

A. Issue Citations: All police officers, fire fighters, and any other officer of the city, who is otherwise authorized to issue citations for violations of this chapter, shall immediately issue a citation to the owner or operator of a vehicle whenever that vehicle is parked in a location or manner prohibited by this chapter. Any city official from the building and neighborhood services division is hereby authorized to issue citations to the owner or operator of any vehicle which is parked in violation of this chapter. If the owner or operator of a vehicle parked in violation of this chapter is not present to accept the citation, the citation shall be placed on the vehicle.

B. Citation Response Time: If the city's citation is not satisfied within fourteen (14) days, the city will send notice of said citation to the registered owner of the vehicle as shown by the records of the Illinois secretary of state.

C. Filed In County Court; License Suspension: If the citation is not satisfied within thirty (30) days, the city may cause a complaint to be filed in Jackson County circuit court. The city, where appropriate, may utilize the procedures established in 625 Illinois Compiled Statutes 5/6-306.5 concerning the suspension of a person's driver's license for outstanding parking tickets.

D. Authority To Impound Or Tow: Nothing in this section shall prevent or limit the city's authority to impound or tow vehicles pursuant to this chapter or to file a complaint sooner as provided for in this title.

E. Owner Liability: In any prosecution with regard to a vehicle parked or left in a place in violation of any provision of this chapter, proof that the particular vehicle described in the complaint was parked or left in violation of a provision hereof, together with proof that the defendant named in the complaint was at that time the registered owner of such vehicle, shall constitute prima facie evidence that the defendant was the person who parked or left the vehicle in violation of this section. (Ord. 2015-29)

18-12-2: PARKING PROHIBITED IN SPECIFIED PLACES:

A. Enumerated: No person shall park a vehicle, except when necessary to avoid conflict with other traffic or in compliance with the directions of a police officer or traffic control device, in any of the following places:

1. On a sidewalk;
2. In front of a public or private driveway;
3. Within an intersection;
4. Within fifteen feet (15') of a fire hydrant;
5. On a crosswalk;
6. Within twenty feet (20') of a crosswalk at an intersection;
7. Within thirty feet (30') upon the approach of any flashing beacon, stop sign, or traffic control signal located at the side of a roadway;
8. Between a safety zone and the adjacent curb or within thirty feet (30') of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by signs or markings;
9. Within fifty feet (50') of the nearest rail of a railroad grade crossing;
10. Within twenty feet (20') of the driveway entrance of any fire station and on the side of a street opposite the entrance to any station within seventy five feet (75') of said entrance when properly posted;

11. Alongside or opposite any street excavation or obstruction when such parking would obstruct traffic;
12. On the roadway side of any vehicle parked at the edge or curb of a street;
13. Upon any bridge or other elevated structure upon a highway or within a highway tunnel;
14. At any place where official signs prohibit parking.
15. Within a fire lane as defined in 8-5-6 of this Code.

B. Specific Parking Prohibitions:

1. **Parking In Streets And Alleys Not To Obstruct Traffic:** No person shall park a motor vehicle within a street or alley in such a manner or under such conditions as to leave available less than ten feet (10') of the width of the roadway for the free movement of vehicular traffic. No person shall stop, stand, or park a vehicle within a street or alley in such a position as to block the driveway entrance to any abutting property.

2. **Parking On Right-Of-Way Prohibited:** No person shall park a motor vehicle on real property situated between the sidewalk and the roadway, or upon any land dedicated for right-of-way for road or street purposes unless said area is paved, and unless signs indicate that parking is permitted at said locations.

3. **Parking For Certain Purposes Prohibited:** No person shall park a motor vehicle upon any roadway for the principal purpose of:

- a. Displaying such vehicle for sale;
- b. Washing, greasing, repairing, or maintaining such vehicles, except for repairs necessitated by an emergency.

4. **Parking More Than Seventy Two Hours Prohibited:** No person shall park a motor vehicle on any street for a period of time in excess of seventy two (72) hours.

5. **Parking Of Certain Commercial Vehicles On Residential Streets Prohibited:** Parking of commercial vehicles in excess of four (4) tons is prohibited on residential streets.

a. No person shall park, stop, or stand a commercial vehicle or any combination thereof with weight in excess of four (4) tons on any street at any place other than a street so designated for said parking by the City.

b. The operator of a commercial vehicle with a weight in excess of four (4) tons shall not stop such vehicle upon any street in any place except for the purpose of loading or unloading, and except in the case of an emergency.

6. **Front Yards Of One-, Two-, Three- Or Four-Unit Dwellings:** For the purpose of this section, "front yard" shall have the definition as set forth in title 15 of this Code. (Ord. 2015-29)

C. **Authority Of City Manager To Establish Temporary No Parking Zones During Emergencies And Special Events:**

1. The City Manager or his designee is hereby authorized to establish temporary no parking areas during a special event or during an emergency.

a. A special event shall be any event that includes, but is not limited to, residential block parties, festivals, sporting events, parades, or carnivals. (Ord. 2017-04)

**CITY OF CARBONDALE, ILLINOIS
ORDINANCE NO. 2026-_____**

**AN ORDINANCE AMENDING THE CARBONDALE REVISED CODE
ESTABLISHING A DEFINITION FOR FIRE LANES ON PRIVATELY OWNED
STREETS, DRIVES, AND ALLEYWAYS AND THE ENFORCEMENT OF NO
PARKING**

**ADOPTED BY THE CITY COUNCIL
OF THE CITY OF CARBONDALE, ILLINOIS
ON THE 27th DAY OF JANUARY 2026**

**Published in pamphlet form by the authority of the City Council of the City of Carbondale,
Jackson County, Illinois, this 28th day of January 2026.**

CERTIFICATE OF PUBLICATION

**I, Jennifer R. Sorrell, the duly qualified and acting City Clerk of the City of
Carbondale, Illinois, and the official custodian of the records of said City, do hereby certify
that this Ordinance was published in pamphlet form by the authority of the City Council
on the 28th day of January 2026.**

Jennifer R. Sorrell, City Clerk

ORDINANCE NO. 2026-_____

**AN ORDINANCE AMENDING THE CARBONDALE REVISED CODE
ESTABLISHING A DEFINITION FOR FIRE LANES ON PRIVATELY OWNED
STREETS, DRIVES, AND ALLEYWAYS AND THE ENFORCEMENT OF NO
PARKING**

WHEREAS, the City of Carbondale, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, the Carbondale Revised Code presently has no reference or regulation related to fire lane enforcement; and

WHEREAS, the presence and use of fire lanes within the City provides essential access for fire safety to buildings and premises; and

WHEREAS, the enforcement of maintaining access in fire lanes, alleys, and streets free from obstruction is in the interest of public health, safety, and welfare; and

WHEREAS, the Carbondale City Council finds that it is in the best interest of the health, safety, and welfare of the City of Carbondale to amend the Carbondale Revised Code establishing a definition and regulation of fire lanes as shown in Exhibit A, attached hereto and incorporated herein.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF CARBONDALE, ILLINOIS, AS FOLLOWS:**

SECTION 1. That the Carbondale Revised Code of the City of Carbondale, is hereby amended to establish a definition for fire lanes and enforcement of no parking within a fire lane

on privately owned streets, drives, and alleyways, as shown in Exhibit “A”, attached hereto and incorporated herein.

SECTION 2. That all ordinances and parts thereof in conflict herewith are expressly repealed and are of no other force and effect.

SECTION 3. The repeal of any ordinance by this Ordinance shall not affect any rights accrued or liability incurred under said repealed ordinance to the effective date hereof. The provisions of this Ordinance, insofar as they are the same or substantially the same as those of any prior ordinance, shall be construed as a continuation of said prior ordinance.

SECTION 4. That it is the intention of the City Council of the City of Carbondale that this Ordinance and every provision thereof shall be considered separable and the invalidity of any section, clause, or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

SECTION 5. That the City Council of the City of Carbondale finds that the subject matter of this ordinance pertains to the government and affairs of the City of Carbondale and is passed under the provisions of Article VII, Section 6(a) of the 1970 Illinois Constitution.

SECTION 6. That this Ordinance shall take effect upon its passage, approval, recording, and publication in pamphlet form in accordance with law.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Consent Agenda
Subject: Ordinance Authorizing a Budget Adjustment to Increase Support Services Division Budget in the Amount of \$30,000 for Additional City-Funded Housing Grants
Type: Action - Consent
Recommended Action:
Goals: Goal 6: Enhance residential development/rehabilitation/home ownership.
Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Goal 1: Provide a high quality of life and foster a sense of community.
Originating Department: Community Development

Background: The City-funded housing grant programs are administered through the Community Development Department, but the budget is in the Support Services Division (40010). The program has been well-received for several years, including this year. The initial FY 2026 budget for the city-funded housing programs was \$127,500 and will soon be depleted by the various housing programs. So far in Fiscal Year 2026, there have been eight Single Family Conversion grants for a cost of \$40,000, eleven Down Payment Assistance grants for a cost of \$29,720, and nineteen Curb Appeal grants for a cost of \$49,153. The combined total of these grants so far in FY 2026 is \$118,873.

In order to process currently pending applications and to continue accepting additional applications, Staff requests that the City Council approve a Budget Adjustment from the General Fund Balance to the Support Services Division Budget in the amount of \$30,000.00, for the remainder of the fiscal year.

Recommended Action: Adopt an Ordinance Authorizing a Budget Adjustment to Increase the Support Services Division Budget in the Amount of \$30,000 for Additional City-funded Housing Grants.

Additional Information:

Attachments:

1. An Ordinance Authorizing a Budget Adjustment to Increase the Support Services Division for Costs Related to the City Funded Housing Grants 2026-01-27
2. Exhibit A-Budget Adjustment Housing Programs 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

CITY OF CARBONDALE, ILLINOIS

ORDINANCE NO. 2026-_____

**AN ORDINANCE AUTHORIZING A BUDGET ADJUSTMENT TO INCREASE THE
SUPPORT SERVICES DIVISION FOR COSTS RELATED TO THE CITY FUNDED
HOUSING GRANTS**

**ADOPTED BY THE CITY COUNCIL
OF THE CITY OF CARBONDALE, ILLINOIS
THE 27TH DAY OF JANUARY, 2026**

**Published in pamphlet form by authority of the City Council of the City of Carbondale,
Jackson County, Illinois, this 28th day of January, 2026.**

CERTIFICATE OF PUBLICATION

**I, Jennifer R. Sorrell, the duly qualified City Clerk of the City of Carbondale,
Illinois, and the official custodian of the records of said City, do hereby certify that this
ordinance was published in pamphlet form by authority of the City Council on the 28th
day of January, 2026.**

Jennifer R. Sorrell, City Clerk

ORDINANCE NO. 2026-_____

AN ORDINANCE AUTHORIZING A BUDGET ADJUSTMENT TO INCREASE THE SUPPORT SERVICES DIVISION FOR COSTS RELATED TO THE CITY FUNDED HOUSING GRANTS

WHEREAS, the City of Carbondale, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; and

WHEREAS, in Fiscal Year 2026 the City of Carbondale budgeted \$127,500.00 for Rental Home Conversion, Curb Appeal, and Down payment Assistance Housing Programs; and

WHEREAS, the \$127,500.00 budgeted has been expended and a budget transfer should be made to the Support Services division to cover the expenses of the City Housing Grants; and

WHEREAS, the City Council of the City of Carbondale finds it in the best interest of the City of Carbondale to increase the Support Services Fiscal Year 2026 (FY2026) budget by a total of \$30,000.00 in a manner as described in Exhibit "A", attached here and incorporated herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CARBONDALE AS FOLLOWS:

SECTION 1. That the City Council deems it in the best interest of the citizens of Carbondale to increase the Support Services Fiscal Year 2026 (FY2026) budget by a total of \$30,000.00 in a manner as described in Exhibit "A", attached here and incorporated herein.

SECTION 2. That the FY2026 budget is hereby increased in accordance with the expenditures as shown in Exhibit “A”, and such funds are hereby appropriated in accordance with law for the purposes of this Ordinance.

SECTION 3. That the City Manager of the City of Carbondale is hereby authorized to execute such assurances, certifications and other documents as may be necessary to fulfill the intent of this Ordinance and shall take any and all reasonable, necessary, and proper action to carry out the intent and purposes of this Ordinance.

SECTION 4. That the Finance Director is hereby authorized to increase the Support Services Fiscal Year 2026 (FY2026) budget by a total of \$30,000.00 in a manner as described in Exhibit “A”, attached hereto.

SECTION 5. That all ordinances and parts thereof in conflict herewith are expressly repealed and are of no other force and effect.

SECTION 6. That it is the intention of the City Council of the City of Carbondale that this Ordinance and every provision thereof shall be considered separable, and the invalidity of any section, clause, or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

SECTION 7. That the City Council of the City of Carbondale finds that the subject matter of this Ordinance pertains to the government and affairs of the City of Carbondale and is passed pursuant to authorities granted it by State statutes and the Home Rule powers of the City of Carbondale pursuant to the provisions of Article VII, Section 6(a) of the Illinois Constitution.

SECTION 8. That this Ordinance shall take effect upon its passage, approval, recording, and publication in pamphlet form in accordance with law.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk

FUND NO: 01 FUND NAME: General Fund B/A NUMBER: _____

INSTRUCTIONS

Use separate forms for each Fund. Amounts must be in whole dollars. Expenditure Accounts: To add, use the DEBIT columns; to deduct, use the CREDIT columns. Revenue Accounts: To add, use the CREDIT columns; to deduct, use the DEBIT columns.

DIVISION NAME - ACCOUNT TITLE	ACCOUNT NO. DEBIT	\$ AMOUNT DEBIT
Support Services - Program Grants	10.40010.440	\$30,000
TOTAL:		\$30,000

DIVISION NAME - ACCOUNT TITLE	ACCOUNT NO. CREDIT	\$ AMOUNT CREDIT
Fund Balance - Undesignated ** DO NOT KEY **	29999-000	\$30,000
TOTAL:		\$30,000

FINANCE DEPT. USE ONLY		REF. NO. JE		
ESTIMATED REVENUES (CONTRA ACCT.)		A/C# 27009-000		
BUDGETED EXPENDITURES (CONTRA ACCT.)		A/C# 27109-000		
EQUITY ACCOUNT TITLE: Reserve for Restricted Account		A/C# 28059-000		
EQUITY ACCOUNT TITLE: Fund Balance Undesignated		A/C# 29999-000		

EXPLANATION: To increase the FY 2026 budget to provide additional funding to the Rental Home Conversion Program, the Downpayment Assistnace Grant, and the Curb Appeal Program. These Housing Programs funded by the City of Carbondale are being utilized by citizens to convert rental properties to owner occupied single family homes and to beautify properties throughout Carbondale.
 Additional monies will be provided from the fund balances of the General Fund.

INITIATED BY: Jeff Davis/John Lenzini DATE: 01/20/2026

COUNCIL ACTION REQUIRED: YES NO DATE APPROVED: _____

APPROVED: _____ DATE _____ CITY MANAGER _____ DATE _____



Agenda Item Details

Meeting:	January 27, 2026 - City Council Meeting
Category:	General Business
Subject:	Discussion Regarding Downtown Entertainment and Event Venue Name and Resolution Naming the Downtown Entertainment and Events Plaza
Type:	Discussion, Action
Recommended Action:	
Goals:	Goal 8: Update the downtown master plan as a guide to revitalize the City Center. Goal 5: Provide high-quality City infrastructure. Goal 4: Encourage responsible and progressive economic development/tourism/arts and entertainment. Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services. Goal 1: Provide a high quality of life and foster a sense of community.
Originating Department:	City Manager

Background: As the City advances toward completion of Phase 2 of the Downtown Entertainment and Events Plaza, it is appropriate for the City Council to formally establish an official name for the venue. To date, the project has operated under a working title intended for planning and development purposes.

The Downtown Entertainment and Events Plaza is a publicly owned, multi-phase civic investment designed to support live music, community events, festivals, markets, and ticketed regional and national performances. As a long-term public asset and a cornerstone of downtown revitalization efforts, the naming of the venue carries both symbolic and practical importance.

Community Input

To inform the Council's consideration, City staff conducted two calls for community input on potential venue and component names in 2024. The first occurred in January 2024 and generated approximately 180 responses, followed by a second round in September 2024 with approximately 130 responses. Summaries of both rounds are provided for the Council's review.

Collectively, the responses reflect strong community engagement and pride in Carbondale's longstanding music and arts culture. A significant portion of the feedback suggested naming the venue or its components in honor of an individual who has played a meaningful role in the local music scene. Staff acknowledges and values the intent behind these suggestions, which reflect appreciation for the many individuals who have contributed to Carbondale's cultural life over decades.

Naming Considerations

When naming publicly owned entertainment venues, municipalities commonly apply principles that emphasize long-term flexibility, inclusivity, and broad public identification. This typically results in venue names that are place-based or civic in nature, neutral and timeless, and easily understood beyond the local context—particularly when venues are intended to attract regional and national performers and visitors.

From a branding and economic development perspective, a clear and descriptive venue name supports

marketability, reduces the need for contextual explanation, and reinforces the space as a shared civic gathering place.

Many cities also intentionally distinguish between naming an entire facility and recognizing individuals through other means. Rather than naming a publicly funded venue after a single person, communities often honor contributors through named components, programming, or physical recognition within the venue.

In the case of the Downtown Entertainment and Events Plaza, staff have identified a specific opportunity for individual recognition within the design of the Event Stage. Along the exterior base of the stage, space exists for up to eighteen (18) bronze plaques, each approximately 36 inches by 18 inches, which could be used to honor musicians and others who have made notable contributions to Carbondale's music scene. Please see "Recognition Plaque Placement 01-27-2026.pdf" attached. This approach allows for recognition across multiple eras and disciplines while preserving the Plaza's identity as an inclusive civic space.

Council may also wish to consider whether to preserve flexibility for future commercial naming rights associated with the Plaza or specific components. Many publicly owned venues utilize sponsorships to help offset operating and maintenance costs. While no commercial naming agreements are proposed at this time, staff believes it is appropriate to consider this option as part of the overall naming framework.

Recommended Action: It is recommended that the Council discuss and arrive at a name for the Downtown Entertainment and Events Plaza and adopt a Resolution to name the Downtown Entertainment & Event Plaza formally.

Additional Information:

Attachments:

1. January 2024 Stage Name Round ONE 01-27-2026
2. September 2024 Stage Name Round TWO 01-27-2026
3. Recognition Plaque Placement 01-27-2026
4. Resolution Authorizing the Naming of the Downtown Entertainment and Events Plaza 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

Stage Name Round 1
 Suggestions

Comment
 Period:
 January 2024

Suggestions named after Individuals

Name Submitted/	Total # of		
Applicant ID #'s	Variations of Name	Context/More Details	Applicants
The Brush Pile ID #: 10928		A definition of brush pile includes "an uncomplicated structure that offers habitat to all sorts of wildlife and natives". This could also describe Carbondale, it's rich history of being attractive to all sorts of people, and it's proximity to the Shawnee National Forest. A brush pile conjures images of people congregating around a space to socialize.	
Robbie Stokes Plaza ID #'s: 10269 10271 10282 10287 10289 10292 10305 10306 10307 10308 10309 10314 10316 10317 10318 10319 10321 10322 10326 10329 10331 10339 10340 10344 10345 10347 10349 10353 10355	Variations: The Robbie Stokes Live Legacy Stage/Robbie Stokes Memorial Stage/Robbie Stokes Memorial Entertainment Center/ Robbie Stokes Center for Performing Arts/ Stokes, The Robbie Stokes "One Human Family" Music Center, Stokeswood Stage Stokes-Beaty-Gregory Forum or Gregory stokes beaty Robert W. Stokes Jr. Community Entertainment Plaza		6 4

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

<p>10356</p> <p>10358</p> <p>10360</p> <p>10361</p> <p>10362</p> <p>10943</p> <p>10365</p> <p>10366</p> <p>10367</p> <p>10368</p> <p>10369</p> <p>10371</p> <p>10372</p> <p>10374</p> <p>10375</p> <p>10376</p> <p>10377</p> <p>10378</p> <p>10381</p> <p>10382</p> <p>10390</p> <p>10391</p> <p>10392</p> <p>10402</p> <p>10405</p> <p>10406</p> <p>10410</p> <p>10423</p> <p>10426</p> <p>10428</p> <p>10432</p> <p>10435</p> <p>10436</p> <p>10437</p> <p>10464</p>			
<p>Stokes & Fuller Dome ID #10384</p>		<p>Nod to robbie stoke and buckminster fuller</p>	
<p>StokesDale Theater ID #: 10514</p>			
<p>Tim Beaty Plaza ID #: 10311</p>	<p>Variations: Tim Beaty Memorial Plaza, The Timothy S. Beaty Memorial Entertainment Plaza</p>		<p>3</p>

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

10334 10555			
Fuller View Art's and Entertainment Venue ID #: 10942 10940		Nod to Buckminster Fuller	2
Frankie Trumbauer Entertainment Plaza ID #: 10871			
The Twist ID # 10268		Named after Big Larry Twist	
Neil and Mary Ellen Dillard ID #: 10280			
Bes Amphiteater ID #: 10286		Egyptian god	
DuBois-Santana Plaza ID #: 10327			
TawlRobbie or PaulRobbie E.C. ID #: 10951			
Tippy's Stage ID #'s:		William "Tippy" Cook Bandshell	2

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

Abstract/Misc. Name Suggestions

Name Submitted/	Total # of		
Applicant ID #'s	Variations of Name	Context/More Details	Applicants

Legends Plaza/Stage ID #: 10873 10877 10304 10443 10444	Legends Plaza or Legendary		5
Foundation Park/Plaza ID #:			
Rockin' the' Dale Entertainment Stage ID #:			
Melting Pot ID #: 10455			
The Eclipse ID #: 11084 10313 10324 10330 10788 10379 10458	The Carbondale Eclipse, The Great Eclipse, The Eclipse Amphitheatre, Eclipse Landing		7
"The Beat" - of Southern Illinois ID #:			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

10478			
SALUKI-PALOOZA ID #: 10482			
Carbondelay ID #: 10483			
Off The Strip Entertainment Center ID #:			
The 'Dale Entertainment Center ID #: 10293 10336 10502 10431 10501	The Dale		5
City Centre ID #: 10531	The Stage itself should be named the Robbie Stokes Stage. Venue name of City Centre.		
Saluki Soundstage at Carbondale's Artists Park ID #: 10580 10385	Saluki Soundstage,		2
One Love ID #: 10623			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

<p>The Crossroads or Crossroads Performing Arts Center ID #: 10272 10274 10357</p>			3
<p>Trackside @ Washington and Main ID # 10182</p>			
<p>The Plaza ID # 11097 10701</p>	Community Plaza		2
<p>Encompass ID # 10265</p>			
<p>Carbondale Arts Center ID #10396</p>			
<p>Center of Sound ID #10266</p>			
<p>The Egyptian Symphony Station ID #: 10275</p>			
<p>Roundhouse Plaza ID # 10270</p>			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

Carbonite ID #: 10279			
Carbondale City Arena ID # 10950			
Stage Against the Machine ID #: 10288			
Freedom Park ID #: 10312			
Little Town Opry ID #: 10315			
The Meliora ID #: 10320			
TOWN CENTRAL PLAZA. ID #: 10328 10421	The STAGE itself should be named THE ROBBIE STOKES STAGE. Venue should be named TOWN CENTRAL PLAZA.		2
WASHINGTON STREET PLAZA. ID #: 10332 10420	The STAGE itself should be named THE ROBBIE STOKES STAGE. Venue should be named WASHINGTON STREET PLAZA.		2
Southern Illinois Sound Stage ID # 10290			
Railside Centre ID #			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

10943	Stage Name - The Robbie Stokes Stage; Venue Name - Railside Centre		
Carbondale Center Stage ID # 10283			
Pioneer Plaza ID #10333			
Union Hall ID #10335			
Stage Left ID #10337			
The Southern Illinois Stage Coach ID #10341			
Little Egypt's Event Center ID #10343			
Southern Star Entertainment Center ID # 10359			
Off The Strip Entertainment Center ID # 10501			
The S.I. All-Stars Memorial Stage. ID #10363			
BYOB & CHAIR ID #10364			
UNITY ARTS & PERFORMANCE PARK ID #10370			
Carbon Community Center for the Arts ID #10373			
Ozark Horizon Plaza ID # 10380			
The View on Washington ID #10386			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

Potpourri of Carbondale ID #10388			
Washington Beat ID #10389			
Neighborhood hope dealer ID #10398			
Totality Station ID #10407			
Carbondale Event Center ID # 10411			
Carbondale Community Sounds Stage ID #10413			
Carbondale Culture and Arts Stage ID # 10414			
Carbondale Community Arts Pavilion ID #'s 10415 10416			
Pyramid Plaza ID #10417			
Wayman Presley Entertainment Plaxa ID #10419			
618 Performing Arts Center ID # 10434			
Little Egypt Event Center for Performing Arts 10439			

Stage Name Round 1
Suggestions

Comment
Period:
January 2024

Unity Park 10441			
Prodigy Plaza 10442			
Rockin' the' Dale Entertainment Stage 10446			

These were indeed submissions:

Frogtits ID #: 10276			
Douglas C. Stagely ID #: 10277			
Institute for Pudding Research ID #: 10278			

Suggestions named after Individuals

Name Submitted/				Total #of
Applicant ID #'s	Variations of Name	Context/More Details	Applicants	
Robbie Stokes ID #: 13818 13816 13814 13779 13773 13772 13766 13765 13763 13762 13760 13759 13756 13752 13750 13746 13740 13739 13737 13736 13735 13733 13732 13731 13730 13729 13727 13707 13665 13656 13643 13604 13602 13591 13589	Robbie Stokes Event Center, The Stoke, Bobbie Stokes Ampitheatre		3 6	

Suggestions that are abstract/misc.

Name Submitted/	Total #of		
Applicant ID #'s	Variations of Name	Context/More Details	Applicants
The Odyssey ID #: 13842			
Railroad Crossing Center ID #: 13835			
SI DOME ID #: 13813			
Entertainment Station ID #: 13812			
Crossroads Stage ID#: 13811 13651 13761 13646	Crossroads, 13-51 Crossroads, Eclipse Crossroads Event Center		4
The Egyptian Amphitheater ID #: 13809			
The Fire Horse Entertainment & Events Plaza (or Firehorse. One word?) ID #: 13808		I believe the fire horses for the Carbondale fire depratment were kept in this location from about 1900 to 1920.	
Independence Plaza		The first train through Carbondale arrived on	

ID# 13806		Independence Day 1854. The venue site is located in the original railroad square.	
Midtown Music and Events Plaza (The Midtowner for short name.) ID # 13775			
Bright Sound Stoker Porch on Carbondale's Trackside Music Garden		I am offering a compromise that references train terminology and an homage to Robby Stokes. Robert means "bright fame". Stokes has two meanings, stoc- "tree" or generally "place". There are no trees at this location so instead of using Stokes, I learned that a "stoker" is the person who feeds the fire in a locomotive, which in way is what Robby did with his mixing board. Porch is a slang term for train platform, which seemed fitting for our general area, instead of station, terminal, and waiting deck. The second half of the title is utilizing more train terminology, "trackside" to reference the location of the larger venue.	
Area 618 Performing Arts Center ID # 13742			
Harmony at The Dale ID # 13717			
Southern Expanse Opulence Center of Carbondale ID # 13715			
The levy stage ID # 13711			
The Dawg House ID # 13710			

<p>The L.O.C.U.S. (The Location of Carbondale's Unity Structure) ID # 13709</p>			
<p>BeaUtiful ID # 13708</p>			
<p>Spacie McSpaceface ID # 13706</p>			
<p>Whistle Stop ID #13701</p>		<p>It's musical and ties into the train aspect of Carbondale's history.</p>	
<p>Carbondale "Legends" Stage/Plaza ID # 13697 13683 13607 13597</p>	<p>Legends Stage, Carbondale Legends Stage</p>	<p>To honor the many musical legends of Carbondale through the years</p>	<p>4</p>
<p>Nile ID # 13694</p>		<p>Little egypt, the Nile was central to Egyptian life and socials</p>	
<p>The Doghouse ID # 13693</p>		<p>School mascot, hs and college</p>	

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<p>Assemblage Plaza ID # 13691</p>		<p>Means a gathering of people or things or a group of unrelated subjects to make art. I feel this fits the inclusivity and diversity goal in the naming and the word itself is rhythmic. Maybe add a slogan "here to hear" like we want to listen to understand what each artist has to say.</p>	
<p>The Turntable ID # 13686</p>		<p>The name speaks to Carbondale's railroad history as well as to music.</p>	
<p>Heartland Bandstand ID #13682</p>		<p>Bandstand, an open air stage, also triggers fond memories of great musicians and dancing. Carbondale needs to claim it's the Heartland of Southern Illinois.</p>	
<p>Coal Fields Concert stage ID # 13681</p>		<p>Coal brought the railroad railroad built Carbondale</p>	
<p>Stagey McStageFace ID # 13680</p>			
<p>The Carbondale Coliseum ID # 13677</p>		<p>In the early 20th century, Carbondale was known as the "Athens of Egypt," due to the expansion of the college and university, and the region's moniker of "Little Egypt." [8] The phrase dates to at least 1903, when it appeared in a local paper. [9] By 1922, the Carbondale Free Press was using the phrase on its flag. [10]"</p>	
<p>Shawnee Venue ID #13674</p>		<p>Keep it simple don't make it too complicated We're located here</p>	

<p>The Agora ID #13671</p>		<p>Since Carbondale, Illinois has a connection to Greek history through its nickname "Little Egypt" and the Southern Illinois University Carbondale's Ancient Legacies program, I thought this would be a good name and keep the Greek tradition going in Carbondale. Agora means gathering place, and the new entertainment center will be a space for everyone to gather</p>	
<p>Saluki Oasis ID # 13688 13637</p>	<p>Saluki Oasis Plaza</p>	<p>Saluki students will be the primary users of this event plaza ; it will be their "oasis". A place for them to "rest" from their daily studies.</p>	<p>2</p>
<p>Downtown Entertainment & Events Plaza (DEEP) ID # 13664</p>		<p>Then they can sell punny merch that says "Going DEEP in Carbondale"</p>	
<p>The Eclipse ID #13662</p>			
<p>The Everybody Dance Now! Stage ID # 13661</p>			
<p>The Pulse Pavilion ID # 13660</p>		<p>Highlighting the energy and heartbeat of live entertainment in the Carbondale community</p>	
<p>Encore Stage ID # 13658</p>		<p>Suggesting that the quality of entertainment would leave the audiences asking for more</p>	

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<p>Harmony Square Stage ID # 13657 13635 13634</p>	<p>Harmony Plaza, Harmony Hall</p>	<p>Symbolizing unity through music and performance</p>	<p>3</p>
<p>Carbondale Amphitheater ID #13655</p>			
<p>Town Center Stage ID #13654</p>			
<p>Carbondale Band Wagon ID # 13653</p>		<p>Band Wagon is railroad slang, the venue is next to the tracks</p>	
<p>The Egyptian Stage Entertainment Venue ID #13652</p>			
<p>Little Egypt Event Center ID # 13650 13608</p>	<p>Little Egypt Event Park or Pavillion</p>		<p>2</p>
<p>Carbondales Collective Creations Center ID #13647</p>			
<p>Three ninety south (390 South) Arts and Entertainment ID #13645</p>		<p>Most residents are from or affiliated with someone from Chicago that is 390 miles north of Carbondale. Or, Carbondale is 390 miles South of Carbondale.</p>	
		<p>Because we are Little Egypt and hopefully, if we build it "they will</p>	

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Little Egypt Stage of Dreams or Mississippi Flyway Events Plaza ID # 13642		come"; Mississippi Flyway because this is the flyway for geese	
Beats & Rhythm Music Hall (on the strip) ID #13640			
Carbondale ID #13638			
Where Music Lives Theater ID #13632			
The Hive ID # 13631		Someone suggested the Den and we already have "the cave" amphitheater	
THE DAWG PARK ID #13627			
Acquarius ID #13624		the name comes from the song sang by the group the Fifth Dimension, one of the first concerts to play at SIU on April 29, 1969. The band was famous for various genres of music including, pop, jazz, soul, etc, and has been generational through the years.	
The Nexus ID #13622		That is where it all comes together.	
Railway Events Plaza ID # 13619			
Carbondale Cultural Arts Center ID #13618			
Excelsior ID #13617			
The Embassy ID # 13616		an Embassy is a place that brings cultures, nations, etc. together	

		as this event center will bring people together from our communities.	
Diversity Plaza ID # 13613		Celebrate what makes Carbondale great	
Music Unite ID # 13611		Music in all forms and from all over the world unite all of us as a species!	
The Pathway Stage ID #13610		It aligns with the tagline of the City and is across from the new transportation center	
The Big Twist ID #13609		For Early and days of jazz, blues, swing. And ragtime. It also refers to the early days of rock n roll. The twist was a popular song and dance rock song in the 1960 ' started by chubby checker Bands in the earlier days in the 1960' s and 1970's would stop in Carbondale to play shows on their way to Chicago or St Lious. Even lots of them had members from Carbondale or close bye and even where students at SIU. Like Big twist and the mellow fellows, koko taylor, Jason and the Scorcheress, and bass that Robbie stokes even played on. It would also honor musicians that or from the area. .	
Freedom Park ID # 13606			
Railside Event Plaza ID #13603			
Washington Street Event Plaza ID #13601			

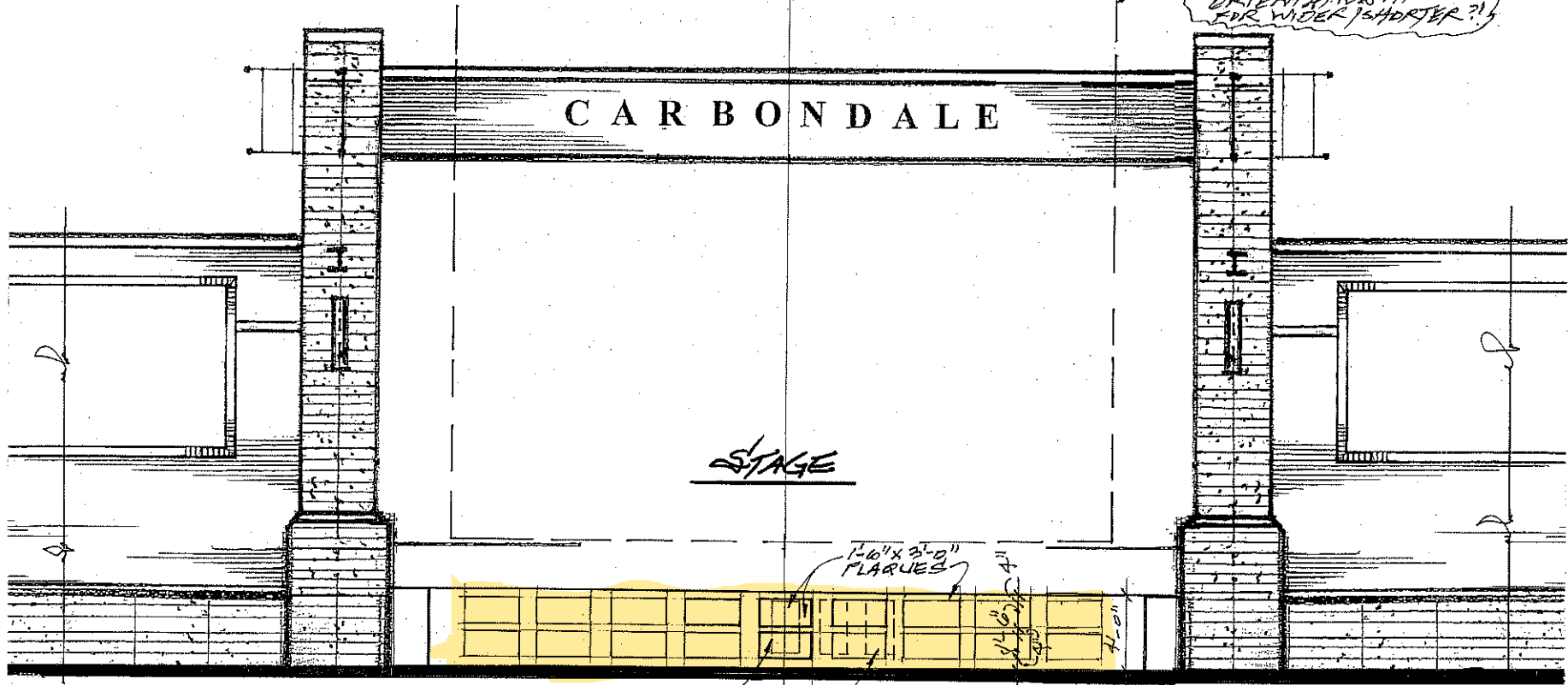
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Town Central Event Plaza or Towne Central Event Plaza ID# 13600			
Glacier's End ID # 13599 13598		Because Highway 13 is roughly where the Wisconsin Glacier ended	2
City Centre ID # 13596			
LEGACY, MEMORIAL, MUSICIANS....PA RK, PLAZA, AUDITORIUM ID # 13590			
The HeArt of our CommUnity ID #13587			
The Carbondale Connection ID # 13586			
Downtown Sound ID #13580			
Southern Illinois Sound stage/ Little Egypt Entertainment venue ID # 13577			
Common Ground Entertainment & Events Plaza (or Stage, or Center)			

MUSICIAN'S PLAQUE NOTES

VERTICAL PLAQUE ORIENTATION: ADJUST FOR WIDER / SHORTER ?!



STAGE

1'-6" x 2'-0" PLAQUES

(VERTICAL ORIENTATION)

VERTICAL ORIENTATION (IMAGE ABOVE)

PLAQUE ARRANGEMENTS @ STAGE
SCALE: 1/4" = 1'-0"

~~Design Works~~

City of Carbondale	
ENTERTAINMENT AND EVENT PLAZA	
City of Carbondale, Illinois	
SHEET: CONCEPT DESIGN	DATE: 1/9/26
TITLE: MUSICIAN'S PLAQUES	
DESIGN WORKS - THAD HECKMAN, ARCHITECT 1 WAGON WHEEL ROAD CARBONDALE, IL 62902 VOICE/FAX 618-549-3627	SHEET I-1

RESOLUTION NO. 2026-R-_____

**A RESOLUTION NAMING THE DOWNTOWN ENTERTAINMENT AND EVENTS
PLAZA_____**

WHEREAS, the City of Carbondale, Illinois, is a municipal corporation created under the laws of the State of Illinois; and

WHEREAS, the City of Carbondale, Illinois, is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public, health, safety, morals and welfare; and

WHEREAS, as the City advances toward completion of Phase 2 of the Downtown Entertainment and Events Plaza, it is appropriate for the City Council to formally establish an official name for the venue; and

WHEREAS, the Downtown Entertainment and Events Plaza is a publicly owned, multi-phase civic investment designed to support live music, community events, festivals, markets, and ticketed regional and national performances; and

WHEREAS, as a long-term public asset and a cornerstone of downtown revitalization efforts, the naming of the venue carries both symbolic and practical importance; and

WHEREAS, the Carbondale City Council finds it is in the best interest of the City of Carbondale to name the Downtown Entertainment and Events Plaza _____;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF CARBONDALE, ILLINOIS, AS FOLLOWS:**

SECTION 1. That the City Council deems it in the best interest of the citizens of the City of Carbondale to name the Downtown Entertainment and Events Plaza

_____.

SECTION 2. That the City Manager, Finance Director, and Staff are hereby authorized to take any and all necessary, reasonable and proper actions to carry out the intent and purpose of this Resolution.

SECTION 3. That this Resolution be spread at length upon the minute records of the City Council of the City of Carbondale, Illinois.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: General Business
Subject: A Resolution Authorizing Staff to Initiate a Text Amendment Relative to Uses in the Retail Revitalization Overlay District and Other Commercial Districts
Type: Action
Recommended Action:
Goals: Goal 1: Provide a high quality of life and foster a sense of community.
Goal 4: Encourage responsible and progressive economic development/tourism/arts and entertainment.
Goal 5: Provide high-quality City infrastructure.
Originating Department: Community Development

Background: The Retail Revitalization Overlay District, established in 2022, aims to provide flexibility and promote development in areas initially designed as retail shopping spaces. During a review of the allowable uses within this district, staff identified several uses that are not explicitly permitted. They propose that the Planning Commission explore additional possibilities, drawing inspiration from the successful revitalization of other retail properties in the region. This includes considering uses like entertainment, public amusement, hotels, motels, automotive sales, and other economically harmonious activities for Carbondale promote economic development and growth.

Staff recommends adding these potential uses to the Nonresidential Use Table in Title 15 of the Carbondale Revised Code. You can refer to the existing table [here](#). Adopting the proposed resolution will prompt the Planning Commission to hold hearings on these text amendments, possibly affecting the Retail Overlay District and other commercial areas. The hearing results will be presented to the City Council for further consideration.

Recommended Action: Adopt a resolution authorizing staff to initiate this text amendment process for the Retail Revitalization Overlay District and beyond.

Additional Information:

Attachments:

1. Resolution Authorizing Staff to Initiate A Text Amendment Relative to Uses in Commercial Districts, 2026-01-27

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None

RESOLUTION NO. 2026-R - ____

**A RESOLUTION AUTHORIZING CITY STAFF TO INITIATE A TEXT AMENDMENT
RELATIVE TO VARIOUS ACTIVITIES IN THE RO, RETAIL REVITALIZATION
OVERLAY, DISTRICT AND OTHER COMMERCIAL DISTRICTS**

WHEREAS, the City of Carbondale is a home rule unit of local government under the Illinois Constitution, 1970, Article VII, Section 6; and

WHEREAS, pursuant to Article VII, Section 6(a), of the Illinois Constitution, 1970, the City of Carbondale may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; and,

WHEREAS, Title 15 of the Carbondale Revised Code (CRC) establishes zoning districts to regulate land use and development; and,

WHEREAS, the intent of the RO, Retail Revitalization Overlay, District is to create flexibility in land use and stimulate growth strategically in some commercial areas; and,

WHEREAS, the City Council requests the Planning Commission hold a hearing to consider text amendments to Title 15 that explicitly allow for more uses in the RO District and possibly other commercial districts.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF CARBONDALE, ILLINOIS, AS FOLLOWS:**

Section 1. That the City Council of the City of Carbondale authorizes city staff to initiate the text amendment process to amend Title 15 of the CRC to explicitly allow for more uses in the RO District and other commercial districts; and,

Section 2. That the City Council of the City of Carbondale finds that the subject matter of this Resolution pertains to the government and affairs of the City of Carbondale and is passed pursuant to the provisions of Article VII, Section 6(a) of the 1970 Illinois Constitution.

Section 3. That this Resolution be spread at length upon the minute records of the City Council of the City of Carbondale, Illinois.

This Resolution was adopted at a regular meeting of the City Council of the City of Carbondale on the 27th day of January, 2026.

APPROVED: _____
Carolyn Harvey, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Executive Session
Subject: Executive Session to Discuss Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees, and Pending or Imminent Litigation as Permitted by 5 ILCS 120(c)(2) and (c)(11) of the Illinois Open Meetings Act
Type: Discussion
Recommended Action:
Goals: Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Originating Department: Finance

Background: Discussion by the public body in Executive Session of the below-listed exception is permitted by the Illinois Open Meetings Act (5 ILCS/120.) While no action is anticipated, if any action is taken as a result of the discussions held in the Executive Session, final action will be taken only upon return to open session and will be preceded by a public recital of the nature of the matter being considered and other information that will inform the public of the business being conducted.

5 ILCS 120/2(c)

(2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

(11) Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Recommended Action: Enter Into Executive Session to Discuss Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees, and Pending or Imminent Litigation as Permitted by 5 ILCS 120(c)(2) and (c)(11) of the Illinois Open Meetings Act.

Additional Information:

Attachments:
None

Motion & Voting:

Motion by None, seconded by None.

Final Resolution: Motion

Yea: None

Nay: None



Agenda Item Details

Meeting: January 27, 2026 - City Council Meeting
Category: Executive Session
Subject: Return to Open Session
Type: Action
Recommended Action:
Goals: Goal 3: Demonstrate fiscal responsibility and transparency while providing high-quality City services.
Originating Department: City Clerk

Background: Following the adjournment of Executive Session, the City Council will return to Open Session. No action is anticipated as a result of the discussion occurring in Executive Session, but should there be any action taken, it will only occur after a full recital of the subject matter to be acted upon.

Recommended Action: Return to Open Session

Additional Information:

Attachments:
None

Motion & Voting:

Motion by None, seconded by None.
Final Resolution: Motion
Yea: None
Nay: None