

**CITY OF LINCOLN**  
**COMMITTEE OF THE WHOLE MEETING**  
**AGENDA**  
**DECEMBER 9, 2025**  
**CITY HALL COUNCIL CHAMBERS**  
**700 BROADWAY STREET**  
**6:00 PM**

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Public Participation**
- 4. Amendment to CMT Work Order No. 11 – Community Pavilion**
- 5. Request from Kent and Julie Cross to annex parcel with PIN 11-001-001-00 into City Limits.**
- 6. “No Knock List” amending City Code 3-10-4.**
- 7. Ordinance Creating 3-27 of the Lincoln City Code (Tabled 11/25/2025)**
- 8. Tax Levy Ordinance for the City of Lincoln for 2025 at 2.90%.**
- 9. Resolution Abating Tax For The Year 2025 Debt Service On \$2,285,000.00 G.O. Bonds (Alternative Revenue Source, Series 2014).**
- 10. Resolution Abating Tax For The Year 2025 Debt Service On \$3,270,000.00 G.O. Bonds (Alternative Revenue Source, Series 2018).**
- 11. Advise & Consent to the Mayoral Appointment of Chris Harding to Deputy Fire Chief.**
- 12. Announcements**
- 13. Possible Executive Session**
- 14. Adjournment**
- 15. Public Hearing – Annexation Agreement Monday, December 15, 2025 6:00 PM**  
**Public Hearing – Property Tax Levy Monday, December 15, 2025 6:05 PM**  
**Regular City Council Meeting Monday, December 15, 2025 at 6:10 PM**  
**Committee of the Whole Meeting: December 9, 2025 at 6:00 PM**



**To:** Mayor Welch and City Council Members  
**From:** Shane Remmert, City Engineer through Crawford, Murphy & Tilly, Inc.  
**CC:** Ashley Metelko, Walt Landers  
**Date:** December 4, 2025  
**Subject:** Amendment to CMT Work Order No. 11 - Community Pavilion

**Background**

Work Order No. 11 for the Community Pavilion project was signed on 10/23/2004. The original estimated fee was for a total of \$32,000. The breakdown in the cost was \$24,000 for the design of amphitheater and \$8,000 for CMT to provide construction administration and part-time construction observation.

**Cause for Amendment**

The initial scope for the project was for a small, pre-engineered amphitheater that was originally quoted at \$37,200 and a total estimated construction cost of \$162,000. Once the project was kicked off and design started in earnest, the Parks Committee envisioned a much larger and more aesthetically pleasing structure. The cost of the amphitheater alone increased to \$119,160 and the total as-bid construction cost was \$369,800.

Description of scope change items:

- Additional design revisions and meetings to coordinate with the Parks Committee
- Design of masonry wall and masonry column surrounds
- Re-design of foundations due to the pre-engineered structure manufacturer changes

The changes highlighted above resulted in CMT spending additional hours that resulted in an approximate \$5,000 overage on the design side. CMT is requesting a \$5,000 amendment to our work order to make sure we have adequate fee available to provide the necessary construction administration and part-time construction observation.

**Recommendation**

Place the request for the \$5,000 amendment on the agenda for the December 16, 2025 Regular City Council Meeting.

**ANNEXATION PETITION**



STATE OF ILLINOIS                     )  
  )  
COUNTY OF LOGAN                    )                   SS  
  )  
CITY OF LINCOLN                        )

**PETITION FOR ANNEXATION**

The Petitioners, KENT EVAN CROSS and JULIE RAE CROSS, a married couple, respectfully states under oath as follows:

1. That the Petitioner is the owner of the following described Real Estate, to wit:

A PART OF SECTION 1, TOWNSHIP 19 NORTH, RANGE 3 WEST OF THE THIRD PRINCIPAL MERIDIAN, LOGAN COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS:

BEGINNING AT A STONE FOUND AT THE NORTHEAST CORNER OF SECTION 1; THENCE SOUTH 0°00'06" EAST ALONG THE EAST LINE THEREOF A DISTANCE OF 1,670.29 FEET; THENCE NORTH 89°02'56" WEST A DISTANCE OF 1,776.90 FEET; THENCE NORTH 0°00'03" WEST A DISTANCE OF 1,670.36 FEET TO THE NORTHWEST CORNER OF THE EAST 28 ACRES OF THE WEST HALF OF THE NORTHEAST QUARTER OF SECTION 1; THENCE SOUTH 89°02'12" EAST ALONG THE NORTH LINE OF SECTION 1 A DISTANCE OF 460.06 FEET TO THE NORTHEAST CORNER OF THE WEST HALF OF THE NORTHEAST QUARTER THEREOF; THENCE CONTINUING ALONG THE NORTH SECTION LINE ON A BEARING OF SOUTH 89°03'00" EAST A DISTANCE OF 1,316.82 FEET TO THE POINT OF BEGINNING

Permanent Index Number: 11-001-001-00

2. That said real estate is not situated within the limits of any municipality but is contiguous to the City of Lincoln, Illinois.

3. There are no electors residing on the property.

4. That the foregoing statements of fact are true to the best of the Petitioner's knowledge and information.

WHEREFORE, the Petitioners respectfully requests:

A. The above-described property be annexed into the City of Lincoln, Illinois, by ordinance pursuant to Section 7-1-8 of the Illinois Municipal Code of the State of Illinois as amended, 65 ILCS 5/7-1-8.

B. That said property be zoned as a Heavy Industrial development, I-2.

C. That such other action be taken as appropriate in the premises.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Kent Evan Cross

\_\_\_\_\_  
Julie Rae Cross

STATE OF ILLINOIS                    )  
  )       SS  
COUNTY OF LOGAN                    )

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO HEREBY CERTIFY THAT Kent Cross and Julie Cross, personally known to me to be the same persons whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that was signed, sealed and delivered the said instrument as their free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Given under my hand and notarial seal this \_\_\_\_ day of \_\_\_\_\_, 2025.

**IMPRESS SEAL HERE**

\_\_\_\_\_  
Notary Public

# LINCOLN POLICE DEPARTMENT

CHIEF OF POLICE  
JOSEPH MEISTER



DEPUTY CHIEF OF POLICE  
MATTHEW COMSTOCK

**To: City of Lincoln Mayor, Tracy Welch & City of Lincoln Council Members**  
**From: Chief of Police, Joseph Meister**  
**Meeting Date: December 9<sup>th</sup>, 2025**

**Re: Implementation of “No Knock List” amending City Code 3-10-4 (License Prohibitions) to add subsection (D), prohibited solicitation at listed addresses.**

## **Background**

The City of Lincoln regulates solicitor’s activity within our jurisdiction in Chapter 3-10 of the Lincoln City Code. Solicitors must apply for a license, pass a background check and pay a licensing fee prior to lawfully soliciting. The current prohibitions in Chapter 3-10-4 include subsections (A) Soliciting without a License, (B) Stands Prohibited and (C) Entering Private Houses; Fraud. Chapter 3-10-5 regulates the permissible hours of operation (9am-7pm).

The Lincoln City Police Department has ordered and, with the help of the City Clerk’s Office, distributed door/window stickers to residents who wish to prohibit solicitors from their private property. This has been beneficial, but may not stop a solicitor from visiting a residence and disturbing the homeowner. The solicitor could claim that they did not see the neon yellow warning label that warns they are not welcome at the property.

## **Analysis/Discussion**

I propose that the City of Lincoln amends Chapter 3-10-4, to include a new subsection (D); a “No Knock List” prohibiting solicitors from visiting specifically listed addresses. This would allow a resident to register their address on the list, which would be provided to the solicitor(s) at the time of licensing. Merely visiting the residence would result in a citation for violating subsection (D) and subject the solicitor’s license to revocation.

The Lincoln Police Department is willing to draft registration forms, much like the private camera registration, for the “No Knock List.” The forms would be sent to City Hall, where the full list could be maintained on a spreadsheet and distributed to solicitors when they apply for their license.

## **Fiscal Impact**

The cost of the project is immeasurable, due to inability to predict participation. The cost of the registration form is one piece of paper per address and the short amount of time it takes for an employee to distribute, collect and record the address that has registered on the list.

# LINCOLN POLICE DEPARTMENT

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CHIEF OF POLICE  
JOSEPH MEISTER



DEPUTY CHIEF OF POLICE  
MATTHEW COMSTOCK

## **COW Recommendation**

Place on Council's December 15<sup>th</sup>, 2025 Voting Agenda to approve the addition of subsection (D) "No Knock List" or prohibited solicitation at listed addresses.

Sincerely & Respectfully,

Chief of Police, Joe Meister #85  
Lincoln, Illinois Police Department

**ORDINANCE NO. \_\_\_\_\_**  
**AN ORDINANCE CREATING 3-27**  
**OF THE LINCOLN CITY CODE**

THIS ORDINANCE is made and adopted by the CITY COUNCIL OF THE CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS, at a regular meeting held in the City Council Chambers in said City on the \_\_\_\_ day of \_\_\_\_\_, 2025, WITNESSETH:

WHEREAS, the CITY OF LINCOLN is a municipal corporation located in Logan County, Illinois; and

WHEREAS, the CITY OF LINCOLN provides within Article III of the City Code regulations to certain types of businesses; and

WHEREAS, the CITY COUNCIL of the CITY OF LINCOLN acknowledges that there has been a rise in massage parlors opening in Central Illinois that are more akin to prostitution than their namesake; and

WHEREAS, the CITY OF LINCOLN believes it is in the best interest of the Citizens of Lincoln that these places be licensed and inspected by the City of Lincoln to ensure these respective massage parlors stay within their intended use;

NOW, THEREFORE, IT IS HEREBY ORDAINED by the CITY COUNCIL OF THE CITY OF LINCOLN, as follows:

1. That Title 3 Chapter 27 of the Lincoln City Code is hereby created to regulate massage establishments. (See Exhibit A).
2. Effective Date. That this Ordinance is effective 90 days upon passage.



The vote on the adoption of this Ordinance was as follows:

Alderman Parrott	_____	Alderwoman McClallen	_____
Alderman Clemons	_____	Alderman Bateman	_____
Alderwoman O'Donoghue	_____	Alderman Anderson	_____
Alderman Downs	_____		

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Abstain: \_\_\_\_\_

Absent: \_\_\_\_\_

Passed and approved this \_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF LINCOLN,

BY: \_\_\_\_\_

Tracy Welch, Mayor  
City of Lincoln, Logan County, Illinois

ATTEST: \_\_\_\_\_ (SEAL)

City Clerk, City of Lincoln,  
Logan County, Illinois

## **EXHIBIT A**

### **3-27 MESSAGE ESTABLISHMENTS**

#### **3-27-1 Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Advertise or advertising material.* The issuance of any card, sign, or device to any person; the causing, permitting, or allowing of any sign or marking on or in any building, vehicle, or other structure; or any printed, audio, or video material published in or broadcast by any newspaper, magazine, television, radio, internet, internet streaming device, blog, chat room, website, or social media.

*Applicant.* Any person that applies for a massage establishment license.

*Bodywork or bodywork services.* Any method of applying pressure on or friction against, or stroking, kneading, rubbing, tapping, pounding, vibrating, touching or stimulating, the external parts of the body, by another individual, with the hands, any body part, or with the aid of any mechanical or electrical apparatus or appliances, with or without such supplementary aids as rubbing alcohol, liniments, antiseptics, oils, powders, creams, lotions, ointments or similar preparations, for compensation. The definition of bodywork or bodywork services for the purposes of this article is intentionally not the same and is broader than the definition of massage in this article, and is intended to cover massage, bodywork services provided by bodywork practitioners, and other similar services that fit the general definition, regardless of what the services or the person providing the services is called, unless expressly excluded by this article.

*Bodywork practitioner or bodywork provider.* Any person who provides bodywork services, including massage therapists.

*Employee.* Any and all persons other than massage therapists, who render any service to the licensee, who receive compensation directly from the licensee, and who have no physical contact with customers and clients.

*Health officer.* Health officer shall mean the director of the Health Department of Logan County or his/her authorized representative.

*Licensee.* An applicant who has received a license from the city to operate a massage establishment.

*Massage.* Massage for the purposes of this article is intended to cover massage and bodywork services provided by massage therapists, bodywork practitioners, and other similar services that fit the definition, regardless of what the services or the person providing the services is called, unless expressly excluded by this article.

*Massage establishment.* Except as otherwise provided in this article, any establishment having a fixed place of business within the city that advertises or offers massage services, or where any person for any consideration whatsoever, engages in the practice of massage, or carries on, or permits to be engaged or carried on any massage services as defined in this article.

*Massage, massage services, or massage therapy.* Any system of structured palpitation or movement of the soft tissue of the body, including, but not limited to, techniques such as effleurage or stroking and gliding, petrissage or kneading, tapotement or percussion, tapping, pounding, friction, vibration, compression, touching, stimulating, and stretching the external parts of the body with or without the aid of lubricants, rubbing alcohol, liniments, antiseptics, oils, powder, creams, lotions, ointments, salt or herbal preparations, hydromassage, thermal massage, a massage device that mimics or enhances the actions typically performed by human hands, or any other similar preparations commonly used in this practice.

*Massage therapist.* Any person who, for any consideration whatsoever, engages in the practice of massage as defined in this article, and who holds a valid license from the Illinois Department of Finance and Professional Regulation, or possesses written documentation of exemption from licensing or certification under the Illinois Massage Licensing Act (225 ILCS 57/1 et seq.) to perform massage services. For the purposes of this article, "massage therapist" shall include practitioners of Asian bodywork approaches and other similar practitioners exempt from licensing under the Illinois Massage Licensing Act (225 ILCS 57/25).

*Person.* Any individual, partnership, firm, association, limited liability company, joint venture, joint stock company, corporation or combination thereof in whatever form or character.

*Sexual or genital area.* The male or female genitals, pubic area, buttocks, anus or perineum of any person, or the vulva or breasts of a female.

### **3-27-2 License required.**

It shall be unlawful for any person to advertise, offer, engage in, conduct or carry on, or to permit to be advertised, offered, engaged in, conducted or carried on, in or upon any premises in the city, the operation of a massage establishment as herein defined, without first having obtained a license from the city pursuant to the provisions of this article, with the exception of the following:

- A. Hospitals, nursing homes, medical facilities, or offices at which physicians, surgeons, chiropractors, osteopaths, podiatrists, naprapaths, occupational therapists, physical therapists, or other health care workers duly licensed by the State of Illinois to provide, on an ongoing basis, professional health services to individuals including, but not limited to, services permitted by the Illinois Occupational Therapy Practices Act (335 ILCS 75/1 et seq.), the Illinois Physical Therapy Act (225 ILCS 90/1 et seq.), or the Illinois Naprapathic Practices Act (225 ILCS 63/1 et seq.)
- B. Athletic trainers for any athletic program of a private or public school, college, or any athletic team regularly organized or engaging in competition;
- C. Barbers, estheticians, and cosmetologists who are duly licensed by the State of Illinois, and who only provide massage services of the neck, back, face, scalp, hair, hands, and feet of a patron who is fully clothed;
- D. Any school or educational institution licensed to do business as a school or educational institution in the State of Illinois, or any school recognized by or approved by or affiliated with the American Massage Therapy Association, the National Certification Board for Therapeutic Massage and Bodywork, or the Federation of State Massage Therapy Boards, and which has for its purpose or offers courses in the teaching of the theory, method, profession, or work of bodywork or massage, including clinical externships, practicums or community services
- E. ~~Home-based massage services provided by a person who is duly licensed by the State of Illinois, provided that such person is otherwise in compliance with the city code pertaining to home occupations; and~~

A massage therapist who is licensed by the State of Illinois under the Illinois Massage Licensing Act (225 ILCS 57/1 et seq.), operates as a sole proprietor, and provides massage and/or bodywork services in a commercial office or suite shall be exempt from the Massage or Bodywork Establishment license requirement, provided that all of the following conditions are met:

- (a) The individual submits a sworn and notarized affidavit annually to the City Clerk affirming that:
  - [1] They are a sole proprietor and have no employees, contractors, or other persons working under or with them in the commercial space;
  - [2] They are licensed by the Illinois Department of Financial and Professional Regulation and maintain such license in good standing and provide a copy of same to the City Clerk;

- [3] The space is not advertised or operated as a multi-practitioner establishment, clinic, or wellness center;
  - [4] They agree to comply with all applicable provisions of 3-27-7 of this code.
  - [5] They acknowledge that failure to comply with the terms of this exemption, or submission of false or misleading information, may result in revocation of the exemption and may subject them to enforcement, including fines and license requirements;
  - [6] The sole proprietor consents to inspection of the premises by City inspectors on a random basis to be established by the City, conducted during usual business hours.
- (b) The Mayor shall have the authority to deny, revoke, or require full licensure for any individual claiming this exemption if there is evidence the individual is not in compliance with the conditions outlined above or if such exemption is being misused to evade licensing requirements.
  - (c) Nothing in this subsection shall prevent the City from conducting inspections or enforcement actions as otherwise provided in this Article.

The burden of proof of any of the above exceptions rests with the person claiming an exemption, and its applicability must be established by clear and convincing evidence.

- F. ~~Massage services offered or conducted by a licensed massage establishment and which are performed at a location other than a massage establishment, provided that such massage services are performed in accordance with this article.~~

### **3-27-3 Filing of application and fee provision.**

- A. Every applicant for a license to maintain, operate, or conduct a massage establishment shall file an application with the city clerk as provided herein and pay a non-refundable fee of \$25. The application shall be in the form provided by the city clerk or his/her designee.
- B. The city clerk shall, within five days of the receipt of an application for a massage establishment license, forward copies of such application to the chief of police and the Fire Chief for investigation. The police department and the fire department, may, within 30 days of the receipt of a copy of the application, inspect the premises proposed to be operated as a massage establishment and make written recommendations concerning compliance with the codes, laws, regulations, and ordinances that each respective department administers. The mayor shall thereafter review the application and make the final determination

whether to grant or deny the application for a license under this article, and shall also provide a copy of the recommendation to the city clerk.

- C. The mayor shall determine whether to grant, deny or hold an application for further investigation, and the city clerk shall notify the applicant that his or her application is granted, denied, or held for further investigation by the mayor. Upon the conclusion of such additional investigation, if necessary, the mayor shall determine whether to grant or deny, and the city clerk shall advise the applicant in writing whether the application is granted or denied by the mayor.

### **3-27-4 Application for massage establishment.**

- A. The application for a license to operate a massage establishment shall set forth the exact nature of the massage services to be administered, and the proposed place of business and facilities therefor.
- B. The application for a license shall contain the following information:
  - 1. The applicants name, current, address, telephone number, and date of birth.
  - 2. The name, address, and date of birth of all employees, massage therapists, managers, and persons with supervisory authority that have been or intended to be employed by the applicant or provide massage services.
  - 3. Whether the applicant has had any license denied, revoked or suspended in the City of Lincoln, State of Illinois, or any other state or municipality for a massage establishment, and the reasons therefor.
  - 4. Whether the applicant, or any employee, massage therapist, manager, or person with supervisory authority has had any criminal or municipal ordinance violation convictions, forfeiture of bond, and pleadings of nolo contendere on all charges, except minor traffic violations, within the last five years.
  - 5. Authorization for the chief of police or his designee to conduct a background check and take fingerprints on the applicant, and any manager or person with supervisory authority.
  - 6. A copy of the State of Illinois issued massage license for each massage therapist that has been or is intended to be employed by the applicant to provide massage services, or a copy of the certification or other written documentation or proof of exemption for licensing as required by the Massage Licensing Act (225 ILCS 57/25).

7. A drawing or floor plan of the premises designating each room by its purpose or the activity that will take place in each room.
8. If the premises is leased:
  - a. A copy of the lease, and any subleases, assignments or acceptances in effect at the time of application;
  - b. the name, address and telephone number of the legal owner of the premises;
  - c. If the legal owner is not an individual, the name, address and telephone number of a representative or agent authorized to act on behalf of the legal owner; and
  - d. If the premises is managed or supervised by someone other than the legal owner thereof, the name, address and telephone number of the person, business or entity who manages or supervises the premises.
9. If the applicant is a business:
  - a. The type of business or entity (i.e. sole proprietorship, corporation, limited liability company, partnership, etc.)
  - b. The name of the business or entity, and all assumed names under which the business or entity is conducted; and
  - c. The names, addresses, telephone numbers, and dates of birth of all persons with management and supervisory authority of the business or entity.
10. The information requested in divisions (b)(1), (3), (4) and (5) shall also include information for the following persons:
  - a. If the applicant is a sole proprietorship, the information sought to be provided shall be for the individual.
  - b. If the applicant is a partnership, the information sought to be provided shall be for each general and limited partner, for each individual who is a general partner of such general or limited partnership, and for each individual who owns more than 5% of such limited partnership.

- c. If the applicant is a joint venture, the information sought to be provided shall be for each joint venturer and each individual who owns more than 5% of such joint venture.
  - d. If the applicant is a corporation, the information sought to be provided shall be for each officer and director, and if the corporation's stock is publicly traded, each shareholder owning more than 5% of the outstanding stock in said corporation.
  - e. If the applicant is a limited liability company, the information sought to be provided shall be for each manager and member
- C. If a change in any information required under this section occurs at any time during a license period, the licensee shall file a written statement with the city clerk indicating the nature and effective date of the change. The change in information statement shall be filed no later than ten days after the change(s) take effect.

### **3-27-5 Issuance of license for massage establishment.**

- A. Upon receipt of the mayor's determination as referred to in this article, the city clerk shall issue a license to maintain, operate or conduct a massage establishment, unless the mayor finds:
  - 1. That the operation of the massage establishment, as proposed by the applicant, would not comply with all applicable laws, including, but not limited to, the building, health, planning, housing, zoning, and fire codes of the City of Lincoln; or
  - 2. That the applicant and any other person who will be directly or indirectly engaged in the management and operation of a massage establishment has been convicted of or pled guilty to:
    - a. A Felony;
    - b. An offense involving sexual misconduct with children; or
    - c. Prostitution, soliciting for a prostitute, keeping a place of prostitution, pimping, or other similar offense opposed to decency and morality; or
  - 3. That the applicant has failed or refused to give information relevant to the investigation of the application: submitted false, misleading or incomplete information: or has refused to submit to or cooperate with any inspection required by this article; or



4. That the operation of the massage establishment, as proposed by the applicant, would violate the provisions of this article; or
  5. That the granting of the license would not be in the best interests of the city and the reason(s) therefore; or
- B. The mayor, at his/her discretion, may issue a license to any person convicted of or who has pled guilty to any felony, if the mayor finds that such conviction occurred at least five years prior to the date of application, the applicant has had no subsequent convictions, and the applicant has shown evidence of rehabilitation sufficient to warrant the public trust.
- C. Every massage establishment license issued pursuant to this article shall expire on May 1 of each year, unless sooner suspended or revoked in accordance with this article.

### **3-27-6 Facilities necessary.**

- A. No massage establishment shall be issued a license, nor be operated, established or maintained within the city, unless said establishment complies with each of the following minimum requirements:
1. Construction of room used for toilets, tubs, steam baths and showers shall be made waterproof with approved waterproof materials and shall be installed in accordance with the building code of the City of Lincoln.
  2. All massage tables, bathtubs, shower stalls, steam or bath areas, lavatories, and floors shall have surfaces which may be readily disinfected.
  3. Adequate bathing, dressing, locker, and toilet facilities shall be provided for patrons to be served at any given time. In the event male and female patrons are to be served simultaneously, separate bathing, dressing, locker, toilet, and massage room facilities shall be provided. Separate toilet and lavatory facilities shall be maintained for personnel.
  4. The premises shall have adequate equipment for disinfecting and sterilizing non-disposable instruments and materials used in administering massages. Such non-disposable instruments and materials shall be disinfected after use on each patron.
  5. Closed cabinets shall be provided and used for the storage of clean linen, towels, and other materials used in connection with administering massages. All soiled linens, towels, and other materials shall be kept in properly covered containers or cabinets, which shall be kept separate from the clean storage areas.

6. Toilet facilities shall be provided within the massage establishment in convenient locations. When five or more employees and patrons of different sexes are on the premises at the same time, separate toilet facilities shall be provided. A single water closet per sex shall be provided for each 20 or more employees or patrons of that sex on the premises at any one time. Urinals may be substituted for water closets after one water closet has been provided. Toilet facilities shall be designated as to the sex accommodated therein.
7. Lavatories or washbasins shall provide both hot and cold running water and shall be installed in the toilet room. Lavatories or washbasins shall be provided with a soap dispenser and sanitary towels
8. The premises shall be equipped with a service sink for custodial service.

### **3-27-7 Operating requirements.**

- A. Every portion of the massage establishment, including appliances and apparatus, shall be kept clean and operated in a sanitary condition.
- B. Price rates for all services shall be prominently posted in the reception area in a location available to all patrons and prospective customers or provided to all patrons and prospective customers as a written price list.
- C. All employees, managers, persons with supervisory authority, massage therapists, agents, and independent contractors shall wear clean, non-transparent outer garments, which cover the sexual and genital areas while on the licensed premises. Employees, massage therapists, agents, and independent contractors shall not disrobe, or offer or agree to disrobe, either wholly or partially while in the presence of any patron receiving massage services. A separate dressing room for each sex must be available on the premises with individual lockers for each employee and massage therapist. Doors to such dressing rooms shall open inward and shall be self-closing.
- D. All massage establishments shall maintain clean, laundered sheets and towels in sufficient quantity, and shall be laundered after each use thereof and stored in a sanitary manner.
- E. The sexual or genital area of patrons must be covered by towels, cloths, or undergarments when in the presence of an employee, manager, person with supervisory authority, massage therapist, agent, or independent contractor.
- F. It shall be unlawful for any employee, manager, person with supervisory authority, massage therapist, agent, or independent contractor, to place his or her hand upon, to touch with any part of his or her body, to fondle in any manner, or to massage a sexual or genital area of any person while on the licensed premises.

- G. No employee, manager, person with supervisory authority, massage therapist, agent or independent contractor shall perform, or offer or agree to perform any act which would require the touching of the patrons' genital area.
- H. All walls, ceilings, floors, pools, showers, bathtubs, steam rooms, and all other physical facilities shall be in good repair and maintained in a clean and sanitary condition. Wet and dry heat rooms, steam or vapor rooms, or steam or vapor cabinets, shower compartments, and toilet rooms shall be thoroughly cleaned each day the business is in operation. Bathtubs and showers shall be thoroughly cleaned after each use. When carpeting is used on the floors, it shall be kept dry.
- I. Oils, creams, lotions, or other preparations used in administering massages shall be kept in clean, closed containers or cabinets.
- J. No massage therapist shall administer a massage to a patron impaired by intoxicating liquor or drugs, nor shall any massage therapist administer a massage to a patron while impaired by intoxicating liquor or drugs.
- K. No massage therapist shall administer a massage to a patron exhibiting any skin fungus, skin infection, skin inflammation, or skin eruption, unless a physician or nurse practitioner duly licensed by the State of Illinois certifies in writing that such person may be safely massaged and prescribing the conditions thereof.
- L. Each massage therapist shall wash his or her hands in hot running water, using a proper soap or disinfectant before administering a massage to each patron.
- M.
  - 1. All licenses shall maintain, as a business record of the licensed massage establishment, a record of:
    - a. The date and time of all massage services performed at the licensed premises;
    - b. The name of the massage therapist administering massage services; and
    - c. The amounts received for massage services.
  - 2. The record of the date, time, and service provided must be made before services are initiated, and the record of the amount received for services must be made at the time payment is rendered. All records shall be kept for a period of at least one year and shall be made available in a format that can be inspected at any reasonable time upon request by the mayor or the chief of police or their designees.
- N. The main entrance to the massage establishment where patrons and potential customers are greeted shall be clearly visible from the outside and shall have and

maintain clear glass that is not painted over, darkened, or otherwise blocked by cloth or any other obstruction.

- O. A sign shall be posted in a prominent location near the main entrance of the massage establishment identifying the establishment as a massage establishment and state the trade or business name as it appears on the massage establishment's license.

- P. Prospective customers, patrons, and employees shall be provided with written notice which states the following:

"State law prohibits soliciting another for the purpose of a sexual act. Solicitation can be punishable as a Class 4 felony, subject an offender to fines and imprisonment, and impoundment of any vehicle used by the offender to commit the offense. Offers or requests to buy or purchase sexual services or acts shall be immediately reported to law enforcement."

- Q. ~~Written notice shall be posted in a conspicuous location accessible to all employees and massage therapists which states the following:~~

~~"State law prohibits soliciting another for the purpose of a sexual act. Solicitation can be punishable as a Class 4 felony, subject an offender to fines and imprisonment, and impoundment of any vehicle used by the offender to commit the offense. Offers or requests to buy or purchase sexual services or acts should be immediately reported to the City of Lincoln Police Department by calling 911."~~

- R. The hours of operation for massage establishments shall be limited to the hours between 8:00 a.m. and 9:00 p.m.

- S. There shall be not be placed, published, or distributed any advertisement, picture, or statement in any manner or medium which is false, deceptive, or misleading in order to induce any person to purchase or utilize any massage services, or which reasonably appears to suggest or imply any sexual activity in connection with massage services.

- T. No person shall reside or be allowed to remain overnight in the licensed premises; provided, however, that if the licensed premises contains living quarters that are properly zoned and authorized for such residential use above the massage establishment, the entrance to such living quarters shall be separate from the entrance to the massage establishment and shall not be accessible in any manner from the interior of the massage establishment.

### **3-27-8 Advertising.**

No massage establishment granted a license under provisions of this article shall place, publish or distribute or cause to be placed, published, or distributed any advertising material that depicts any portion of the human body that would reasonably suggest or imply to prospective customers that any sexual activity is available or will be performed in connection with massage services, or that employees, managers, persons with supervisory authority, or massage therapists are dressed in any manner other than prescribed in this article, nor shall any massage establishment suggest or imply in the text of such advertising that any sexual activity is available or will be performed in connection with massage services.

### **3-27-9 Inspections.**

The Building and Safety Department, the Fire Department, Health Inspector of Logan County, the Police Department may make an inspection of each massage establishment granted a license under the provisions of this article for the purposes of determining whether the provisions of this article are complied with. Such inspections shall be made at reasonable times and in a reasonable manner. As a condition of the issuance of a license under this article, the licensee consents to walk-through inspections by authorized city employees, without notice, at any time during business hours. It shall be unlawful for any licensee to fail to allow such inspection officer access to the premises or to hinder such officer in any manner.

### **3-27-9 Transfer of license.**

No license for the operation of a massage establishment issued pursuant to the provisions of this article shall be transferable; provided, however, that upon the death or incapacity of a licensee, the massage establishment may continue in business for a reasonable period of time, not to exceed 90 days, to allow for the approval of a new license.

### **3-27-10 Display of license.**

Every licensee shall display a valid license in a conspicuous place within the massage establishment so that the same may be readily seen by patrons or prospective customers entering the premises.

### **3-27-11 Employment of massage therapists.**

- A. Massage establishments shall not employ or contract with any person as a massage therapist unless he or she holds a current, valid license issued by the Illinois Department of Financial and Professional Regulation or written proof of exemption from said license, as required by the Massage Licensing Act (225 ILCS 57/1 et seq.). Upon receiving notice or constructive notice that a massage therapist

has been disciplined or subject to investigation by the department, the licensee shall be responsible for obtaining information as to the status of said massage therapist's license.

- B. Each massage establishment shall maintain a current list of all licensed massage therapists who perform massage services and proof of their current, valid license or written proof of exemption from said license as required by the Massage Licensing Act (225 ILCS 57/1 et seq.). The licensee shall allow inspection of such records at any reasonable time upon request by the city.
- C. No student or non-licensed person, other than a person with written proof of exemption from licensure as required by the Massage Licensing Act (225 ILCS 57/1 et seq.) shall be allowed in a massage therapy room with a patron unless accompanied by a licensed massage therapist at all times.

### **3-27-12 Revocation or suspension of license for massage establishment.**

Any license issued for a massage establishment under this article may be revoked or suspended by the mayor for good cause or where any provision of this article, this Code, or any law is violated by the licensee or any massage therapist, employee, manager, person with supervisory authority, agent, or independent contractor of the licensee while at the massage establishment. For purposes of license revocation or suspension, the licensee shall be strictly liable for such violations, regardless of actual or constructive knowledge of such violations. It shall also be cause for revocation or suspension that the licensee has made a false statement on an application for a license or renewal thereof under this article, or in any case where the licensee refused to permit any duly authorized police officer, city inspector, or health inspector of Logan County to inspect the licensed premises or the operations therein. Such license may also be revoked or suspended by the mayor after upon the recommendations of a duly authorized police officer, city inspector, or the health inspector that such business is being managed, conducted, or maintained without regard for the public health or health of patrons or prospective customers, or without due regard to proper sanitation or hygiene.

### **3-27-13 Renewal of license.**

Any licensee may renew his or her license prior to the expiration thereof on May 1 of each year, provided that he or she is qualified to receive a license and the massage establishment complies with all of the requirements in this article. Applications for renewal of license must be made in writing to the city clerk not more than two months and not less than one month prior to expiration of an existing license and accompanied by the applicable license fee.

### **3-27-14 Maintaining public nuisance.**

Any building used, operated, or maintained as a massage establishment in violation of this article with the intentional, knowing, reckless or negligent permission of the owner, licensee, or person managing or supervising the building, together with all fixtures and other property used in violation of this article, are hereby declared to be a nuisance.

### **3-27-15 Penalty.**

Any person in violation of this section shall be subject to a fine of not less than \$250 nor more than \$750 per offense. Each day the violation continues shall be a separate offense. The city shall have the right to prohibit occupancy of any building being utilized in violation of this article.

**Comparative Tax Levies/Tax Years 2012-2024**

<u>Tax Year</u>	<u>*Tax Levy</u>	<u>Bond Levy</u>	<u>Total Tax Levy</u>	<u>* % Inc.</u>	<u>Sub-Total *Dollar Increase</u>	<u>Total Dollar Increase</u>	<u>Fire Pension Levy</u>	<u>Police Pension Levy</u>
2012	\$ 1,564,112	\$ 178,806	\$ 1,742,918	3.00	\$ 54,500	\$ 52,123	\$ 418,011	\$ 464,250
2013	\$ 1,598,541	\$ 178,143	\$ 1,776,684	2.20	\$ 34,429	\$ 33,766	\$ 418,011	\$ 464,250
2014	\$ 1,598,247	\$ 178,455	\$ 1,776,702	0.00	\$ (294)	\$ 18	\$ 418,032	\$ 464,257
2015	\$ 1,611,257	\$ 165,445	\$ 1,776,702	0.00	\$ 13,010	\$ -	\$ 425,188	\$ 470,112
2016	\$ 1,561,257	\$ 172,500	\$ 1,733,757	(3.10)	\$ (50,000)	\$ (42,945)	\$ 425,188	\$ 470,112
2017	\$ 1,595,285	\$ 182,988	\$ 1,778,273	2.18	\$ 34,028	\$ 44,516	\$ 444,442	\$ 484,886
2018	\$ 1,600,793	\$ 177,480	\$ 1,778,273	0.34	\$ 5,508	\$ -	\$ 447,471	\$ 487,365
2019	\$ 1,617,857	\$ 177,988	\$ 1,795,845	1.06	\$ 17,064	\$ 17,572	\$ 457,331	\$ 494,569
2020	\$ 1,643,124	\$ 177,300	\$ 1,820,424	1.53	\$ 25,267	\$ 24,579	\$ 471,678	\$ 505,489
2021	\$ 1,643,124	\$ 177,480	\$ 1,820,604	0.00	0.00	\$ 180	\$ 486,981	\$ 517,192
2022	\$ 1,643,124	\$ 179,024	\$ 1,822,148	0.00	0.00	\$ 1,544	\$ 486,981	\$ 517,192
2023	\$ 1,643,124	\$ 179,201	\$ 1,822,325	0.00	\$ -	\$ -	\$ 530,981	\$ 553,192
2024	\$ 1,698,990	\$ 179,130	\$ 1,878,120	3.40	\$ 55,866	\$ 56,665	\$ 561,707	\$ 578,332
							<u>Fire Pension Increase/Total</u>	<u>Police Pension Increase/Total</u>
2025	\$ 1,748,261	\$ 179,130	\$ 1,927,391	**2.90	\$ 49,271	\$ 49,271	\$ 27,099 \$ 588,806	\$ 22,172 \$ 600,504
2025A	\$ 1,732,970	\$ 179,130	\$ 1,912,100	2.0	\$ 33,980	\$ 33,980	\$ 18,699 \$ 580,406	\$ 15,291 \$ 593,623
2025B	\$ 1,724,475	\$ 179,130	\$ 1,903,605	1.50	\$ 25,485	\$ 25,485	\$ 14,017 \$ 575,724	\$ 11,468 \$ 589,800
2025C	\$ 1,715,980	\$ 179,130	\$ 1,895,110	1.0	\$ 16,990	\$ 16,990	\$ 9,345 \$ 571,052	\$ 7,645 \$ 585,977

Firefighter's Pension Fund and Police Pension Fund portions equal 55% and 45% of proposed tax levy increases, respectively, but not including G.O. Bond Levy.

\* Not Including Bond Levy.

\*\* CPI for Tax Year 2025.

G.O. Bond Levy amounts for 2025 are approximate.



**City of Lincoln -- Comparative Tax Levies  
1999-2024**

<u>Tax Year</u>	<u>Total Tax Rate</u>	<u>City of Lincoln Tax Rate</u>	<u>City of Lincoln % of Total Tax</u>	<u>Owner Occupied Tax Exemption</u>	<u>City of Lincoln Portion of Tax</u>
1999	8.6353	1.26220	14.60%	\$3,500.00	\$ 376.55
2000	8.5029	1.23320	14.50%	\$3,500.00	\$ 367.90
2001	8.4350	1.19320	14.10%	\$3,500.00	\$ 355.97
2002	8.4628	1.11280	13.10%	\$3,500.00	\$ 331.98
2003	8.4987	1.12050	13.20%	\$3,500.00	\$ 334.28
2004	8.5928	1.10706	12.88%	\$5,000.00	\$ 313.66
2005	8.6115	1.12420	13.05%	\$5,000.00	\$ 318.52
2006	8.6009	1.10080	12.80%	\$5,000.00	\$ 311.89
2007	8.7390	1.11941	12.81%	\$5,000.00	\$ 317.16
2008	8.9613	1.14066	12.73%	\$5,000.00	\$ 323.18
2009	9.3874	1.17267	12.49%	\$6,000.00	\$ 320.53
2010	9.6333	1.22306	12.70%	\$6,000.00	\$ 334.30
2011	9.7907	1.24920	12.76%	\$6,000.00	\$ 341.44
2012	9.9939	1.27188	12.73%	\$6,000.00	\$ 347.64
2013	10.1025	1.29013	12.77%	\$6,000.00	\$ 352.63
2014	9.6925	1.22993	12.69%	\$6,000.00	\$ 336.18
2015	9.5132	1.19278	12.54%	\$6,000.00	\$ 326.02
2016	9.5923	1.16121	12.11%	\$6,000.00	\$ 317.39
2017	9.8343	1.18999	12.10%	\$6,000.00	\$ 325.26
2018	9.8873	1.17907	11.93%	\$6,000.00	\$ 322.28
2019	9.7632	1.15079	11.79%	\$6,000.00	\$ 314.55
2020	9.7773	1.14489	11.71%	\$6,000.00	\$ 312.93
2021	9.7596	1.14461	11.72%	\$6,000.00	\$ 312.86
2022	9.7256	1.09347	11.20%	\$6,000.00	\$ 298.88
2023	9.3259	0.98318	10.54%	\$6,000.00	\$ 268.73
<b>2024</b>	<b>9.0437</b>	<b>0.93430</b>	<b>10.34%</b>	<b>\$6,000.00</b>	<b>\$ 255.37</b>

Please Note: The above comparisons are based on the property taxes on a home with a Fair Cash Value of \$100,000.00 which would have an Equalized Tax Value of \$33,333.00 and which is owner-occupied and would receive the owner-occupied tax exemption.

TAX LEVY ORDINANCE

CITY OF LINCOLN

ORDINANCE NO. 2025-\_\_\_\_\_

AN ORDINANCE FOR THE LEVYING OF TAXES FOR ALL CORPORATE PURPOSES,  
IN FOR THE CITY OF LINCOLN, ILLINOIS, FOR THE FISCAL YEAR  
BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026.

---

BE IT ORDAINED by the Mayor and City Council of the City of  
Lincoln, Logan County, Illinois:

SECTION 1: That the amount hereinafter set forth, or so much  
thereof as may be authorized by law, and the same are hereby  
levied upon all property subject to taxation within the  
municipality as that property is assessed and equalized for the  
current year, and for such purposes as General Corporate, Police  
Protection, Fire Protection, Streets and Alleys (Streets &  
Bridge), Audit, ESDA, Forestry, Liability Insurance, IMRF-Soc.  
Security, Public Benefits, Crossing Guards, Debt Service,  
Sewerage O. & M. (Chlorination), Police Pension, Firemen's  
Pension and Firemen's Spouse Benefit for the City of Lincoln,  
Logan County, Illinois, for the fiscal year beginning May 1, 2025  
and ending April 30, 2026.

SECTION 2: That the amount levied for each object and purpose is  
placed in a separate column under the heading, "Amount of Tax  
Levy," which appears over same being as follows, to-wit:

**SUMMARY--APPROPRIATION/LEVY**  
**FOR THE FISCAL YEAR ENDING APRIL 30, 2026**

<u>Fund Nos.</u>	<u>Fund Name</u>	<u>Appropriation</u>	<u>Amount Of</u> <u>Tax Levy</u>
02/01	General Fund Corp.	\$ 2,292,987	\$ 7,409
02/012	Fire Protection	\$ 2,214,012	\$ 125,902
02/014	Police Protection	\$ 3,144,580	\$ 59,809
02/040	Street & Bridge	\$ 1,256,640	\$ 100
02-10/027	Audit Fund	\$ 38,000	\$ 17,470
02-12/046	ESDA Fund	\$ 305,959	\$ 4,864
02-16/065	Forestry Fund	\$ 80,000	\$ 48,705
02-18/035	Liability Ins./Tort	\$ 1,024,388	\$ 126,742
02-22/005	IMRF	\$ 59,000	\$ 30,000
02-22/047	Social Security	\$ 171,800	\$ 90,010
02-26/045	Public Benefits	\$ 48,000	\$ 47,010
02-32/048	Crossing Guard Fund	\$ 4,800	\$ 930
20	Motor Fuel Tax Fund	\$ 1,634,629	
43	2022,2025 G.O. Bond Expend.	\$ 178,523	
40/003	G.O. Bond Retirement Fund	\$ 183,760	\$ 179,130
70	Equipment Replacement Fund	\$ 531,708	
60	Capital Projects Fund	\$ 5,512,826	
50	Sewerage O. & M. Fund	\$ 7,173,497	
55	Tourism Fund	\$ 214,353	
56-0007	Sewer Bond Retirement Fund	\$ 0	
56-0008	Sewer Loan Repayment Fund	\$ 1,048,305	
65	TIF Bond Retirement Fund	\$ 173,318	
74/015	Police Pension Fund	\$ 1,864,558	\$ 600,504
76	Firemen's Pension Fund	\$ 1,470,425	
/013	Firemen's Pension		{ \$ 584,806
/013A	Firemen's Spouse Benefit		{ \$ 4,000
81	American Rescue Plan Fund	\$ 137,417	

APPROPRIATIONS, THE TOTAL OF..... \$ 30,752,779

TAX LEVY, THE TOTAL OF..... \$1,927,391

Section 3: That the City Clerk shall make and file with the County Clerk of said County of Logan on or before the last Tuesday in December, a duly certified copy of this ordinance.

Section 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

Section 5: That this ordinance shall be in full force and effect after its passage, approval and publication in Pamphlet Form as provided by law.

Adopted this 15th day of December, 2025 pursuant to a roll call vote of the City council of the City of Lincoln, Logan County, Illinois.

The vote on the adoption of this Ordinance was as follows:

Ald. Parrott

Ald. McClallen

Ald. Downs

Vacant

Ald. Clemmons

Ald. Bateman

Ald. O'Donoghue

Ald. Anderson

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstentions: \_\_\_\_\_

Passed and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

City of Lincoln,

By: \_\_\_\_\_

Tracy Welch, Mayor  
City of Lincoln,  
Logan County, Illinois

Attest: \_\_\_\_\_

(SEAL)

Peggy S. Bateman, City Clerk  
City of Lincoln,  
Logan County, Illinois

**CITY OF LINCOLN, ILLINOIS  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2025**

---

The Pension Board certifies to the City Council of the City on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

1. The total net assets of the fund in its custody at the end of the fiscal year and the current market value of those assets:

Total Net Assets (at Market Value) \$ 5,645,412

Actuarial Value of Assets (see item 8 for explanation) \$ 5,747,342

2. The estimated receipts during the next succeeding fiscal year from deductions from the salaries of firefighters and from other sources:

Estimated Receipts - Employee Contributions \$ 161,748

Estimated Receipts - All Other Sources  
Investment Earnings N/A

Municipal Contributions \$ 1,898,731

3. The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 4 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 4-118 and 4-120 and (c) the increase in employer pension contributions resulting from the implementation of P.A. 93-0689:

(a) Pay all Pensions and Other Obligations \$ 1,898,731

(b) Annual Requirement of the Fund as Determined by:  
Illinois Firefighters' Pension Investment Fund –  
Report Dated November 6, 2025 \$ 1,898,731

Private Actuary - Report Dated \*  
(Entry Age Normal - Level Percent) \$ N/A

Private Actuary - Report Dated \* (PA096-1495) \$ N/A

(c) Private Actuary Report Dated \* \$ N/A

**CITY OF LINCOLN, ILLINOIS  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2025**

4. The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year 2025	Preceding Fiscal Year 2024
Net Income Received from Investment of Assets	\$ 513,661	\$ 507,167
Assumed Investment Return		
Illinois Firefighters' Pension Investment Fund – Report Dated November 6, 2025	7.125 %	7.125 %
Private Actuary – Report Dated *	N/A %	N/A %
Actual Investment Return	9.26 %	9.46 %

5. The total number of active employees who are financially contributing to the fund:

Number of Active Members	21
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6. The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	18	\$ 1,081,698
(ii) Disability Pension	0	\$ 0
(iii) Survivors and Child Benefits	8	\$ 313,622

**CITY OF LINCOLN, ILLINOIS  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2025**

---

**7. The funded ratio of the fund:**

	Current Fiscal Year 2025	Preceding Fiscal Year 2024
Illinois Firefighters' Pension Investment Fund – Report Dated November 6, 2025	22.80 %	24.30 %
Private Actuary – Report Dated *	N/A %	N/A %

**8. The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:**

**Unfunded Liability:**

Illinois Firefighters' Pension Investment Fund – Report Dated November 6, 2025	\$ 19,506,450
Private Actuary – Report Dated *	\$ N/A

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

**9. The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.**

Investment Policy - See Attached

\*No private actuarial funding valuation available for 4/30/25 or 4/30/24



**CITY OF LINCOLN, ILLINOIS  
FIREFIGHTERS' PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2025**

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CERTIFICATION OF MUNICIPAL FIRE  
PENSION FUND COMPLIANCE REPORT

We, the undersigned Trustees of the City of Lincoln Fire Pension Fund, based upon information and belief, and to the best of our knowledge, certify pursuant to §5/4-134 of the Illinois Pension Code, that the preceding report is true and accurate.

 President

 Secretary

Dated: March 13, 2025.

**CITY OF LINCOLN, ILLINOIS**  
**POLICE PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report**  
**For the Year Ended April 30, 2025**

---

The Pension Board certifies to the City Council of the Municipality on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

1. The total net assets of the fund in its custody at the end of the fiscal year and the current market value of those assets:

Total Net Assets (at Market Value) \$ 11,228,375

Actuarial Value of Assets (see item 8 for explanation) \$ 11,459,984

2. The estimated receipts during the next succeeding fiscal year from deductions from the salaries of firefighters and from other sources:

Estimated Receipts - Employee Contributions \$ 212,079

Estimated Receipts - All Other Sources  
Investment Earnings N/A

Municipal Contributions \$ 1,862,396

3. The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 3 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 3-125 and 3-127:

(a) Pay all Pensions and Other Obligations \$ 1,862,396

(b) Annual Requirement of the Fund as Determined by:  
Illinois Police Officers' Pension Investment Fund –  
Report Dated November 3, 2025 \$ 1,862,396

Private Actuary – Report Dated \*  
(Entry Age Normal - Level Percent) \$ N/A

Private Actuary - Report Dated \* (PA096-149) \$ N/A

**CITY OF LINCOLN, ILLINOIS**  
**POLICE PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report**  
**For the Year Ended April 30, 2025**

4. The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year 2025	Preceding Fiscal Year 2024
Net Income Received from Investment of Assets	\$ 979,576	\$ 900,234
Assumed Investment Return		
Illinois Police Officers' Pension Investment Fund – Report Dated November 3, 2025	6.80 %	6.80 %
Private Actuary – Report Dated *	N/A %	N/A %
Actual Investment Return	8.85% %	8.35 %

5. The total number of active employees who are financially contributing to the fund:

Number of Active Members	25
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6. The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	22	\$ 1,241,396
(ii) Disability Pension	2	\$ 71,785
(iii) Survivors and Child Benefits	11	\$ 447,554

**CITY OF LINCOLN, ILLINOIS**  
**POLICE PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report**  
**For the Year Ended April 30, 2025**

7. The funded ratio of the fund:

	Current Fiscal Year 2025		Preceding Fiscal Year 2024	
Illinois Police Officers' Pension Investment Fund – Report Dated November 3, 2025	36.5	%	37.3	%
Private Actuary – Report Dated *	N/A	%	N/A	%

8. The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability:

Illinois Police Officers' Pension Investment Fund – Report Dated November 3, 2025	\$ 19,979,589
Private Actuary – Report Dated *	\$ N/A

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9. The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.

Investment Policy - See Attached

\*No private actuarial funding valuation available for 4/30/25 or 4/30/24

**CITY OF LINCOLN, ILLINOIS  
POLICE PENSION FUND**

**House Bill 5088 (Public Act 95-950) - Municipal Compliance Report  
For the Year Ended April 30, 2025**

---

**CERTIFICATION OF MUNICIPAL POLICE  
PENSION FUND COMPLIANCE REPORT**

We, the undersigned Trustees of the City of Lincoln Police Pension Fund, based upon information and belief, and to the best of our knowledge, certify pursuant to §5/3-134 of the Illinois Pension Code, that the preceding report is true and accurate.



President



Secretary

Dated: 12/4/25

**RESOLUTION NO. \_\_\_\_\_**

RESOLUTION ABATING THE TAX HERETOFORE  
FOR THE YEAR 2025 TO PAY DEBT SERVICE ON  
\$2,285,000.00 GENERAL OBLIGATION BONDS  
(ALTERNATIVE REVENUE SOURCE SERIES 2014) OF  
THE CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS

THIS RESOLUTION is made and adopted by the CITY COUNCIL OF THE CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS, at a regular meeting held in the City Council Chambers in said City on the \_\_\_\_ day of \_\_\_\_\_, 2025, WITNESSETH:

WHEREAS, the CITY OF LINCOLN is a municipal corporation located in Logan County, Illinois; and

WHEREAS, the CITY OF LINCOLN is a non-home rule municipality; and

WHEREAS, the CITY COUNCIL (hereinafter "City Council") for the CITY OF LINCOLN, Logan County, Illinois (hereinafter "the City"), adopted an Ordinance, (hereinafter "the Ordinance") which did provide for the issuance of \$2,285,000.00 general obligations bonds (alternative revenue source)(hereinafter "the Bonds"), and the levy of a direct annual tax sufficient to pay the debt service on the Bonds; and

WHEREAS, such Bonds were issued in the month of September 2014, in the amount of \$2,285,000.00; and

WHEREAS, the City Council has determined and does hereby determine that there are funds available, on hand and irrevocably set aside sufficient to provide not less than an amount equal to debt service due on the Bonds in the succeeding year; and

WHEREAS, such Pledged Revenues are hereby directed to be used for the purpose of paying debt service on the Bonds; and

WHEREAS, the City Council of the CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS, feels that it is necessary and in the best interest of the City that the tax heretofore levied for the year 2025 to pay the Bonds be abated;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the CITY COUNCIL OF THE CITY OF LINCOLN, as follows:

1. Abatement of Tax. The tax heretofore levied for the year 2025 in the Resolution is hereby abated in its entirety.

2. Filing of Resolution. Forthwith upon adoption of this Resolution the City Clerk of the CITY OF LINCOLN, upon passage, shall file a certified copy hereof with the County Clerk of Logan County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2025 in accordance with the provisions hereof.

3. Effective Date. That this Resolution is effective immediately upon passage of the same.

The vote on the adoption of this Resolution was as follows:

Alderman Parrott	_____	Alderman McClallen	_____
Alderman Eimer	_____	Alderman Clemons	_____
Alderman O'Donoghue	_____	Alderman Bateman	_____
Alderman Downs	_____		

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

Passed and approved this \_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF LINCOLN,

BY: \_\_\_\_\_  
Tracy Welch, Mayor  
City of Lincoln, Logan County, Illinois

ATTEST: \_\_\_\_\_ (SEAL)  
City Clerk, City of Lincoln,  
Logan County, Illinois



**RESOLUTION NO. \_\_\_\_\_**

RESOLUTION ABATING THE TAX HERETOFORE  
FOR THE YEAR 2025 TO PAY DEBT SERVICE ON  
\$3,270,000.00 GENERAL OBLIGATION BONDS  
(ALTERNATIVE REVENUE SOURCE SERIES 2018) OF  
THE CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS

THIS RESOLUTION is made and adopted by the CITY COUNCIL OF THE CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS, at a regular meeting held in the City Council Chambers in said City on the \_\_\_\_ day of \_\_\_\_\_, 2025, WITNESSETH:

WHEREAS, the CITY OF LINCOLN is a municipal corporation located in Logan County, Illinois; and

WHEREAS, the CITY OF LINCOLN is a non-home rule municipality; and

WHEREAS, the CITY COUNCIL (hereinafter "City Council") for the CITY OF LINCOLN, Logan County, Illinois (hereinafter "the City"), adopted an Ordinance, (hereinafter "the Ordinance") which did provide for the issuance of \$3,270,000.00 general obligations bonds (alternative revenue source)(hereinafter "the Bonds"), and the levy of a direct annual tax sufficient to pay the debt service on the Bonds; and

WHEREAS, such Bonds were issued in the month of February 2018, in the amount of \$3,270,000.00; and

WHEREAS, the City Council has determined and does hereby determine that there are funds available, on hand and irrevocably set aside sufficient to provide not less than an amount equal to debt service due on the Bonds in the succeeding year; and

WHEREAS, such Pledged Revenues are hereby directed to be used for the purpose of paying debt service on the Bonds; and

WHEREAS, the City Council of the CITY OF LINCOLN, LOGAN COUNTY, ILLINOIS, feels that it is necessary and in the best interest of the City that the tax heretofore levied for the year 2025 to pay the Bonds be abated;

NOW, THEREFORE, IT IS HEREBY RESOLVED by the CITY COUNCIL OF THE CITY OF LINCOLN, as follows:

1. Abatement of Tax. The tax heretofore levied for the year 2025 in the Resolution is hereby abated in its entirety.

2. Filing of Resolution. Forthwith upon adoption of this Resolution the City Clerk of the CITY OF LINCOLN, upon passage, shall file a certified copy hereof with the County Clerk of Logan County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2025 in accordance with the provisions hereof.

3. Effective Date. That this Resolution is effective immediately upon passage of the same.

The vote on the adoption of this Resolution was as follows:

Alderman Parrott	_____	Alderman McClallen	_____
Alderman Eimer	_____	Alderman Clemons	_____
Alderman O'Donoghue	_____	Alderman Bateman	_____
Alderman Downs	_____		

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

Passed and approved this \_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF LINCOLN,

BY: \_\_\_\_\_

Tracy Welch, Mayor  
City of Lincoln, Logan County, Illinois

ATTEST: \_\_\_\_\_ (SEAL)

City Clerk, City of Lincoln,  
Logan County, Illinois