



STATE OF ILLINOIS
COMPTROLLER

SUSANA A. MENDOZA

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FY 2016 Annual Financial Report
Multi-Purpose Long Form

CCIF Copy - 7/14/2017 1:50:23 PM

Unit Name : Decatur City

County : Macon

Unit Code : 055/020/30

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Decatur City as of the end of this fiscal year.

Written signature of government official
Gregg Zientara, Treasurer

Please Sign : _____

Date : _____

07/14/2017

Unit Name : Decatur City

Unit Code : 055/020/30

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Gregg	Zientara	Tim	Gleason	Gregg	Zientara
Treasurer		Manager		Treasurer	
1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza		1 Gary K. Anderson Plaza	
Decatur		Decatur		Decatur	
IL 62523-1196		IL 62523-1196		IL 62523-1196	
Phone: 2174242702 Ext.		Phone: 2174242801 Ext.		Phone: 2174242702 Ext.	
Fax: 2174242717		Fax: 2174242717		Fax: 2174242717	
E-Mail: gziertara@decaturil.gov		E-Mail: tgleason@decaturil.gov		E-Mail: gziertara@decaturil.gov	
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		F. TIF Officer (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Gregg	Zientara	Debra	Bright	Billy	Tyus
Purchasing Agent		Clerk		TIF Administrator	
1 Gary K. Anderson Plaza		1 Gary K Anderson Plaza		1 Gary K. Anderson Plaza	
Decatur		Decatur		Decatur	
IL 62523-1196		IL 62523-1196		IL 62523	
Phone: 2174242702 Ext.		Phone: (217) 424-2708 Ext.		Phone: (217) 424-2727	
Fax: 2174242717		Fax: (217) 450-2297		Fax: (217) 424-2862	
E-Mail: gziertara@decaturil.gov		E-Mail: dbright@decaturil.gov		E-Mail: btyus@decaturil.gov	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Decatur City

Unit Code : 055/020/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2016

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB 34 in FY 2016 reporting or in previous reporting years? Yes No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Decatur City use?

Cash - with no assets (Cash Basis) Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis) Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

G.O.Bonds Revenue Bonds Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

Contractual Commitments Other (Explain) _____

E. Does the government own or operate a public utility company? Yes No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other _____

F. Is your government a home rule unit? Yes No

G. Does the government have a Tax Increment Finance (TIF) district? Yes No

H. Does the government have a pension funds or other retirement benefits this reporting fiscal year? Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension _____ Other Post Employment Benefits (OPEB)

Unit Name : Decatur City

Unit Code : 055/020/30

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Decatur City?^	73,814
What is the total EAV of Decatur City?	\$839,296,988
How many full time employees are paid?*	497
How many part time employees are paid?*	21
What is the total salary paid to all employees?	\$36,241,772

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component FUNDS SHOULD NOT BE LISTED HERE*	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Decatur City	\$199,684,982		12/31	
Civic Center Authority	\$1,091,489	DP	12/31	Enterprise
Total Appropriations	\$200,776,471			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Decatur City

Unit Code : 055/020/30

STEP 7: OTHER GOVERNMENTS

Indicate any payments Decatur City made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$3,273,527
Federal government payroll taxes	\$1,348,904
All other intergovernmental payments	\$754,464

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2016 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
2010 Project	\$35,149	Capital Projects Fund	12/31
Building	\$468,778	Special Revenue Fund	12/31
Capital Projects	\$140,647	Capital Projects Fund	12/31
CDBG	\$913,573	Special Revenue Fund	12/31
DCDF	\$14,111	Special Revenue Fund	12/31
Debt Service	\$2,494,637	Debt Service Fund	12/31
Drug Enforcement	\$376,527	Special Revenue Fund	12/31
DUATS	\$316,260	Special Revenue Fund	12/31
Economic Development	\$168,034	Special Revenue Fund	12/31
Employee Benefit Insurance	\$9,827,509	Internal Service Fund	12/31
Fiber Optics	\$1	Enterprise Fund	12/31
Fire Capital	\$494,432	Capital Projects Fund	12/31
Fire Pension	\$7,426,175	Fiduciary Fund	12/31
Fleet Maintenance	\$2,826,663	Internal Service Fund	12/31
General	\$63,304,000	General Fund	12/31
Grant	\$4,532	Special Revenue Fund	12/31
HOME	\$578,937	Special Revenue Fund	12/31
Library	\$3,627,811	Special Revenue Fund	12/31
Local Streets and Roads	\$1,151,236	Special Revenue Fund	12/31
Major Moves	\$80,306	Special Revenue Fund	12/31
Mass Transit	\$7,297,314	Enterprise Fund	12/31

Motor Fuel Tax	\$2,226,564	Special Revenue Fund	12/31
Municipal Band	\$87,896	Special Revenue Fund	12/31
PEG	\$11,782	Special Revenue Fund	12/31
Police Capital	\$324,201	Special Revenue Fund	12/31
Police Pension	\$7,161,324	Fiduciary Fund	12/31
Public Safety	\$154,598	Special Revenue Fund	12/31
Recycling	\$642,358	Enterprise Fund	12/31
Risk Management	\$2,241,492	Internal Service Fund	12/31
Sewer	\$3,326,538	Enterprise Fund	12/31
Storm Water	\$960,507	Enterprise Fund	12/31
Tax Increment Financing Districts	\$2,008,165	Special Revenue Fund	12/31
Water	\$22,748,900	Enterprise Fund	12/31
Total Expenditures	\$143,440,957		

B. Does Decatur City have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

Unit Name : Decatur City

Unit Code : 055/020/30

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship
Decatur Public Building Commission	Lessor
Decatur Public Library	Library
Fire Pension Fund	Pension Fund
Illinois Municipal Retirement Fund	Pension Fund
Police Pension Fund	Pension Fund

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input checked="" type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$18,192,705	\$29,308,585	\$6,518,414	\$546,584
102t	Investments	\$0	\$18,517,084	\$163,797,457	\$0
115t	Receivables	\$26,869,338	\$4,915,455	\$0	\$63,698
109t	Inventories	\$288,545	\$617,821	\$0	\$7,178
112t	Other Assets (Explain)	\$762,710	(\$450,427)	\$391,921	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$94,553,746	\$123,741,178	\$0	\$5,170,393
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$140,667,044	\$176,649,696	\$170,707,792	\$5,787,853
150t	Deferred Outflow of Resources	\$10,873,313	\$971,229	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$5,695,187	\$7,472,257	\$62,037	\$29,135
132t	Deferred Revenues	\$662,576	\$515,366	\$0	\$531,900
128t	Other Liabilities (Explain)	\$1,188,880	\$140,382	\$0	\$19,267
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$6,797,539	\$7,012,754	\$0	\$16,608
130t	Due Beyond One Year	\$161,202,210	\$133,670,986	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$175,546,392	\$148,811,745	\$62,037	\$596,910
155t	Deferred Inflow of Resources	\$18,191,832	\$233,602	\$0	\$38,000

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$60,818,124	\$9,023,087	\$0	\$5,170,393
148t	Net Position - Restricted	\$6,002,253	\$0	\$170,645,755	\$0
149t	Net Position - Unrestricted	(\$109,018,244)	\$19,552,491	\$0	(\$17,450)
146t	Total Net Position	(\$42,197,867)	\$28,575,578	\$170,645,755	\$5,152,943
147t	Total Liabilities & Net Position	\$133,348,525	\$177,387,323	\$170,707,792	\$5,749,853

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$8,661,350	\$4,687,547	\$0	\$2,209,174	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$9,800,070	\$236,173	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$8,492,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$4,450,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$1,959,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$2,083,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$3,885,845	\$91,168	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$7,410,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$11,003,663	\$189,074	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$3,455,359	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$1,056,057	\$301,976	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$142,543	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$2,536,380	\$160,437	\$0	\$0	\$4,430,960	\$0	\$0	\$0
215a	General Support	\$1,847,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$543,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$145,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$160,437	\$0	\$0	\$0	\$0	\$0	\$0
215f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$4,430,960	\$0	\$0	\$0
215j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$76,602	\$1,686,047	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$76,602	\$1,686,047	\$0	\$0	\$0	\$0	\$0	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Intergovernmental Receipts & Grants									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources									
231t	Licenses and Permits	\$1,002,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$1,352,555	\$390,542	\$0	\$0	\$0	\$0	\$0	\$875,096
234t	Charges for Services	\$7,168,858	\$0	\$0	\$0	\$38,795,771	\$12,806,040	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$31,085,689	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$647,223	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$4,614,611	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$690,218	\$0	\$0	\$0
234g	Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234h	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234i	Highway or Bridge Tolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$7,168,858	\$0	\$0	\$0	\$1,758,030	\$12,806,040	\$0	\$0
235t	Interest	\$8,963	\$13,378	\$982	\$2,490	\$407,738	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$1,141,702	\$1,165,384	\$80,481	\$162,327	\$113,312	\$2,528,230	\$24,559,607	\$485,982
240t	Total Receipts and Revenue	\$63,596,749	\$12,519,628	\$81,463	\$2,373,991	\$43,747,781	\$15,334,270	\$24,559,607	\$1,361,078

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$10,764,852	\$1,815,447	\$0	\$0	\$0	\$0	\$0	\$0
251a	Financial Administration	\$10,764,852	\$1,815,447	\$0	\$0	\$0	\$0	\$0	\$0
251b	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251c	Central Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$43,061,297	\$557,742	\$266,307	\$0	\$0	\$0	\$14,587,499	\$0
252a	Police	\$25,768,376	\$557,742	\$0	\$0	\$0	\$0	\$7,161,324	\$0
252b	Fire	\$17,292,921	\$0	\$0	\$0	\$0	\$0	\$7,426,175	\$0
252c	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252d	Other (Explain)	\$0	\$0	\$266,307	\$0	\$0	\$0	\$0	\$0
253t	Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$9,010,296	\$3,458,106	\$175,796	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$9,010,296	\$3,458,106	\$175,796	\$0	\$0	\$0	\$0	\$0
255b	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255c	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255d	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255e	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$11,782	\$0	\$0	\$0	\$0	\$0	\$0
256a	Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256b	Health (Other than hospitals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256c	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256d	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256e	Other (Explain)	\$0	\$11,782	\$0	\$0	\$0	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
257t	Culture and Recreation	\$0	\$4,184,485	\$0	\$0	\$642,358	\$0	\$0	\$0
257a	Library	\$0	\$3,627,811	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$556,674	\$0	\$0	\$642,358	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$3,520,680	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$2,562,437	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$958,243	\$0	\$0	\$0
259t	Debt	\$467,555	\$1,350,280	\$228,126	\$2,494,637	\$4,587,172	\$0	\$0	\$0
259a	Interest	\$45,315	\$309,455	\$20,792	\$1,080,157	\$4,587,172	\$0	\$0	\$0
259b	Principal	\$422,240	\$1,040,825	\$207,334	\$1,414,480	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$19,696,100	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$12,854,724	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$6,841,376	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$6,369,164	\$385,746	\$0	\$280,602
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$1,133,036	\$0	\$0	\$160,142	\$14,509,918	\$396,409	\$1,303,218
270t	Total Expenditures/Expense	\$63,304,000	\$12,510,878	\$670,229	\$2,494,637	\$34,975,616	\$14,895,664	\$14,983,908	\$1,583,820

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$292,749	\$8,750	(\$588,766)	(\$120,646)	\$8,772,165	\$438,606	\$9,575,699	(\$222,742)
302t	Operating transfers in	\$784,882	\$408,807	\$625,087	\$216,258	\$3,254,715	\$0	\$0	\$0
303t	Operating transfers out	(\$743,087)	(\$84,698)	\$0	(\$3,251,550)	(\$1,210,414)	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$228,569	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$381,765	\$1,093,140	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$716,309	\$1,425,999	\$264,890	(\$3,155,938)	\$10,816,466	\$438,606	\$9,575,699	(\$222,742)
307t	Previous year fund balance	\$7,673,703	\$5,084,127	\$569,561	\$3,970,678	\$18,226,359	\$3,241,255	\$161,070,056	\$5,375,685
308t	Other (Explain)	\$0	(\$103,951)	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$8,390,012	\$6,406,175	\$834,451	\$814,740	\$29,042,825	\$3,679,861	\$170,645,755	\$5,152,943

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$115,493,107	406	\$24,347,098	412	\$6,362,617	418	\$133,477,588	\$0			
Water	400a	\$0	406a	\$0	412a	\$0	418a	\$0	\$0		0.00%	0.00%
Electric	400b	\$0	406b	\$0	412b	\$0	418b	\$0	\$0		0.00%	0.00%
Transportation	400c	\$0	406c	\$0	412c	\$0	418c	\$0	\$0		0.00%	0.00%
Housing	400d	\$0	406d	\$0	412d	\$0	418d	\$0	\$0		0.00%	0.00%
Other (Explain)	400e	\$115,493,107	406e	\$24,347,098	412e	\$6,362,617	418e	\$133,477,588	\$0	03/01/2036	1.00%	7.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0			
Water	401a	\$0	407a	\$0	413a	\$0	419a	\$0	\$0		0.00%	0.00%
Electric	401b	\$0	407b	\$0	413b	\$0	419b	\$0	\$0		0.00%	0.00%
Transportation	401c	\$0	407c	\$0	413c	\$0	419c	\$0	\$0		0.00%	0.00%
Housing	401d	\$0	407d	\$0	413d	\$0	419d	\$0	\$0		0.00%	0.00%
Other (Explain)	401e	\$0	407e	\$0	413e	\$0	419e	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$38,507,083	409	\$1,312,894	415	\$2,628,913	421	\$37,191,064	\$0	07/08/2035	0.00%	6.12%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$154,000,190	411	\$25,659,992	417	\$8,991,530	423	\$170,668,652				

Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2017	\$6,470,000	\$5,566,798	\$12,036,798
2018	\$7,230,000	\$5,526,605	\$12,756,605
2019	\$7,510,000	\$5,253,456	\$12,763,456
2020	\$7,840,000	\$4,941,878	\$12,781,878
2021	\$8,195,000	\$4,605,757	\$12,800,757
2022-2026	\$40,830,000	\$17,195,730	\$58,025,730
2027-2031	\$29,855,000	\$8,284,746	\$38,139,746
2032-2036	\$19,130,000	\$1,837,838	\$20,967,838
TOTAL	\$ 127,060,000	\$ 53,212,808	\$ 180,272,808

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
500	Actuarial Valuation Date (VD)	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016
500a	Reporting Date (RD)	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016
500b	Measurement Date (MD)	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016	12/31/2014	12/31/2015	12/31/2016
501	Total Pension Liability (TPL)	\$43,011,903	\$101,325,044	\$103,178,517	\$140,207,944	\$145,916,865	\$150,548,376	\$127,664,616	\$134,895,684	\$139,104,225
502	Plan Fiduciary Net Position (FNP)	\$31,334,332	\$88,338,974	\$91,922,353	\$97,295,010	\$91,999,124	\$98,218,282	\$74,593,446	\$69,122,038	\$72,310,307
503	Net Pension Liability (NPL)	\$11,677,571	\$12,986,070	\$11,256,164	\$42,912,934	\$53,917,741	\$52,330,094	\$53,071,170	\$65,773,646	\$66,793,918
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	72.85%	87.18%	89.09%	69.39%	63.04%	65.24%	58.42%	51.24%	51.98%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,829,969	\$12,986,070	\$11,256,164	\$1,280,909	\$53,917,741	\$52,330,094	\$843,414	\$65,773,646	\$66,793,918

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2014	2015	2016
500	Actuarial Valuation Date (VD)							12/31/2014	12/31/2015	12/31/2016
500a	Reporting Date (RD)							12/31/2014	12/31/2015	12/31/2016
500b	Measurement Date (MD)							12/31/2014	12/31/2015	12/31/2016
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$9144000	\$1,066,047	\$1,238,787
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$9,143,999	\$1,066,046	\$1,238,786
504	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%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$918,761	\$1,006,046	\$1,238,787

Capital Outlay*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
112t	Governmental - \$450,427 Internal Balances; \$312,283 Prepaid Items Business-Like - \$(450,427) Internal Balances Fiduciary - \$391,921 Accrued Interest
128t	Governmental - \$1,188,880 Other Accrued Liabilities Business - Like - \$140,382 Other Accrued Liabilities Discretely Presented Component Unit - \$19,267 Other Accrued Liabilities
203d	Governmental - \$1,003,321 Video Gaming Tax; \$1,079,746 Cable Tv Tax
234k	General - \$7,168,858 Charges for Services Enterprise - \$1,461,807 Federal Sources; \$296,223 Treasury Rebate Internal Service \$12,806,040 Charges for Services
236t	General - \$1,141,702 Other/Misc Revenues Special Revenue - \$1,165,384 Other/Misc Revenues Capital Projects - \$80,481 Other/Misc Revenues Debt Service - \$162,327 Other/Misc Revenues Enterprise - \$113,312 Other/Misc Revenues Internal Service - \$2,528,230 Other/Misc Revenues Fiduciary - \$24,559,607 Pensions Discretely Presented Component Units - \$485,982 Other/Misc Revenues
252d	Capital Projects - \$266,307 Public Safety Professional Services Expense
256e	Special Revenue - \$11,782 Education
257c	Special Revenue - \$556,674 Culture Enterprise - \$642,358 Waste Removal
260t	Special Revenue - \$1,133,036 Economic Development Enterprise - \$160,142 Loss on Disposal of Assets Internal Service - \$14,509,918 Insurance and Other Charges Fiduciary - \$396,409 Investment Expense Discretely Presented Component Units - \$1,303,218 Other/Misc Expense
275c	Enterprise - \$958,243 Contractual Services and Supplies
305t	General - \$381,765 Issuance of Debt Special Revenue - \$1,093,140 Issuance of Debt
308t	Special Revenue - \$(103,951) TIF Fund Restatement
400e	General Government Obligation Bonds

List of Error(s) still needing to be resolved

Office of the Comptroller, Susana A. Mendoza
FY 2016 AFR
Multi-Purpose Form