



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,377,802		
Equalized Assessed Valuation:	\$506,386,779		
Population:	28,672		
Employees:			
Full Time:			97
Part Time:			59
Salaries Paid:			\$4,960,070

Blended Component Units

Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,382,324	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$397	\$406	\$386
Revenue Collected During FY 16:	\$11,770,088	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$10,614,651	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$411	\$522	\$490
Per Capita Expenditures:	\$370	\$505	\$491
Revenues over (under) Expenditures:	\$1,155,437	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	115.75%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$12,286,289	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$429	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,487,145	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$5,383,300	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$158,841	\$8,613,933	\$718,296
Per Capita Debt:	\$6	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$575.922	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$20	\$39	\$
Revenue Collected During FY 16:	\$536.597	\$1,695,637	\$
Expenditures During FY 16:	\$226.930	\$1,927,405	\$
Per Capita Revenue:	\$19	\$41	\$
Per Capita Expenditures:	\$8	\$43	\$
Operating Income (loss):	\$309.667	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	354.37%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$804.165	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$28	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,855,586	\$8,613,933	\$718,296
Per Capita Debt:	\$195	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,436,090	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$147	\$39	\$
Revenue Collected During FY 16:	\$5,415,926	\$1,695,637	\$
Expenditures During FY 16:	\$6,347,086	\$1,927,405	\$
Per Capita Revenue:	\$107	\$41	\$
Per Capita Expenditures:	\$126	\$43	\$
Operating Income (loss):	-\$931,160	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	113.96%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$7,233,406	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$143	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$175,000	\$596,474	\$32,348
Per Capita Debt:	\$25	\$96	\$3
General Obligation Debt over EAV:	0.12%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hardin County**

Unit Code: 035/000/00 County: Hardin

Fiscal Year End: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,583,081

Equalized Assessed Valuation: \$26,567,719

Population: 4,024

Employees:

 Full Time: 31

 Part Time: 23

 Salaries Paid: \$1,025,310

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,322,231	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$1,074	\$747	\$600
Revenue Collected During FY 16:	\$1,769,505	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$1,838,101	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$440	\$783	\$635
Per Capita Expenditures:	\$457	\$789	\$630
Revenues over (under) Expenditures:	-\$68,596	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	232.40%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$4,271,833	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$1,062	\$760	\$611

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,629,744	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	\$642,089	\$1,040,315	\$1,153,759



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$596,474	\$32,348
Per Capita Debt:	\$	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$57.794	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$14	\$47	\$
Revenue Collected During FY 16:	\$38.048	\$215,011	\$
Expenditures During FY 16:	\$58.370	\$228,913	\$
Per Capita Revenue:	\$9	\$40	\$
Per Capita Expenditures:	\$15	\$43	\$
Operating Income (loss):	-\$20.322	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	64.20%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$37.472	\$255,803	\$
Per Capita Ending Retained Earnings:	\$9	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,287,895		
Equalized Assessed Valuation:	\$316,493,540		
Population:	18,508		
Employees:			
Full Time:	115		
Part Time:	94		
Salaries Paid:	\$4,523,479		

Blended Component Units

Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,005,380	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$324	\$406	\$386
Revenue Collected During FY 16:	\$10,237,375	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$10,440,072	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$553	\$522	\$490
Per Capita Expenditures:	\$564	\$505	\$491
Revenues over (under) Expenditures:	-\$202,697	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	57.96%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$6,051,049	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$327	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,191,580	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$3,117,932	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$260,214	\$8,613,933	\$718,296
Per Capita Debt:	\$14	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$99.801	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$5	\$39	\$
Revenue Collected During FY 16:	\$151.770	\$1,695,637	\$
Expenditures During FY 16:	\$283.221	\$1,927,405	\$
Per Capita Revenue:	\$8	\$41	\$
Per Capita Expenditures:	\$15	\$43	\$
Operating Income (loss):	-\$131.451	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$54,321	\$596,474	\$32,348
Per Capita Debt:	\$6	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: **032/000/00** County: **Grundy**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,588,514**

Equalized Assessed Valuation: **\$1,768,410,022**

Population: **50,228**

Employees:

 Full Time: **157**

 Part Time: **84**

 Salaries Paid: **\$10,143,402**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,976,112	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$378	\$406	\$386
Revenue Collected During FY 16:	\$28,744,106	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$26,715,490	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$572	\$522	\$490
Per Capita Expenditures:	\$532	\$505	\$491
Revenues over (under) Expenditures:	\$2,028,616	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	78.62%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$21,004,728	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$418	\$422	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,683,505	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$10,720,299	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,025,755	\$8,613,933	\$718,296
Per Capita Debt:	\$80	\$110	\$31
General Obligation Debt over EAV:	0.21%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
Per Capita Debt:	\$	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **Gallatin**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,182,412**

Equalized Assessed Valuation: **\$61,604,508**

Population: **5,589**

Employees:

 Full Time: **31**

 Part Time: **8**

 Salaries Paid: **\$997,020**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,361,407	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$601	\$747	\$600
Revenue Collected During FY 16:	\$3,620,441	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$3,529,641	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$648	\$783	\$635
Per Capita Expenditures:	\$632	\$789	\$630
Revenues over (under) Expenditures:	\$90,800	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	103.48%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$3,652,444	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$654	\$760	\$611

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,966,873	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	-\$131,221	\$1,040,315	\$1,153,759



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$42,469	\$596,474	\$32,348
Per Capita Debt:	\$8	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$