



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **Kendall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,416,713**

Equalized Assessed Valuation: **\$2,638,618,544**

Population: **123,355**

Employees:

Full Time: **305**

Part Time: **82**

Salaries Paid: **\$18,748,456**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$43,628,973	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$354	\$406	\$386
Revenue Collected During FY 16:	\$53,320,360	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$46,157,194	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$432	\$522	\$490
Per Capita Expenditures:	\$374	\$505	\$491
Revenues over (under) Expenditures:	\$7,163,166	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	100.89%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$46,570,187	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$378	\$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:	\$32,150,053	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$12,448,411	\$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:	\$32,410,010	\$8,613,933	\$718,296
Per Capita Debt:	\$263	\$110	\$31
General Obligation Debt over EAV:	1.23%	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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="70"/>
Part Time:	<input type="text" value="20"/>
Salaries Paid:	<input type="text" value="\$3,545,409"/>

Blended Component Units

Number Submitted = 1
 Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,251,604	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$1,173	\$747	\$600
Revenue Collected During FY 16:	\$11,653,745	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$9,799,782	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$1,215	\$783	\$635
Per Capita Expenditures:	\$1,022	\$789	\$630
Revenues over (under) Expenditures:	\$1,853,963	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	134.13%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$13,144,392	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$1,370	\$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:	\$9,698,551	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	\$3,445,841	\$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:	\$32,348	\$596,474	\$32,348
Per Capita Debt:	\$3	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,609,854	\$8,613,933	\$718,296
Per Capita Debt:	\$299	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,852,109	\$8,613,933	\$718,296
Per Capita Debt:	\$129	\$110	\$31
General Obligation Debt over EAV:	0.82%	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:	\$399,077	\$8,613,933	\$718,296
Per Capita Debt:	\$18	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,402,981	\$8,613,933	\$718,296
Per Capita Debt:	\$109	\$110	\$31
General Obligation Debt over EAV:	0.56%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$714,210	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$55	\$39	\$
Revenue Collected During FY 16:	\$340,243	\$1,695,637	\$
Expenditures During FY 16:	\$439,755	\$1,927,405	\$
Per Capita Revenue:	\$26	\$41	\$
Per Capita Expenditures:	\$34	\$43	\$
Operating Income (loss):	-\$99,512	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	163.66%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$719,698	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$56	\$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:	\$4,260,000	\$8,613,933	\$718,296
Per Capita Debt:	\$72	\$110	\$31
General Obligation Debt over EAV:	0.58%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,198,803	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$37	\$39	\$
Revenue Collected During FY 16:	\$4,090,731	\$1,695,637	\$
Expenditures During FY 16:	\$4,112,124	\$1,927,405	\$
Per Capita Revenue:	\$69	\$41	\$
Per Capita Expenditures:	\$70	\$43	\$
Operating Income (loss):	-\$21,393	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	52.95%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$2,177,410	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$37	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kankakee County		
Unit Code:	046/000/00	County:	Kankakee
Fiscal Year End:	11/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,290,277		
Equalized Assessed Valuation:	\$2,054,303,429		
Population:	110,008		
Employees:			
Full Time:			436
Part Time:			102
Salaries Paid:			\$24,966,479

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,139,243	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$110	\$406	\$386
Revenue Collected During FY 16:	\$49,901,961	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$48,721,457	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$454	\$522	\$490
Per Capita Expenditures:	\$443	\$505	\$491
Revenues over (under) Expenditures:	\$1,180,504	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	26.87%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$13,092,204	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$119	\$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:	\$15,195,753	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	-\$21,065,965	\$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:	\$50,493,458	\$8,613,933	\$718,296
Per Capita Debt:	\$459	\$110	\$31
General Obligation Debt over EAV:	0.72%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,152,729	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$47	\$39	\$
Revenue Collected During FY 16:	\$3,363,538	\$1,695,637	\$
Expenditures During FY 16:	\$3,332,697	\$1,927,405	\$
Per Capita Revenue:	\$31	\$41	\$
Per Capita Expenditures:	\$30	\$43	\$
Operating Income (loss):	\$30,841	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	155.54%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$5,183,570	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$47	\$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:	\$1,176,081	\$8,613,933	\$718,296
Per Capita Debt:	\$40	\$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 Between 10000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,728,964**

Equalized Assessed Valuation: **\$748,178,881**

Population: **50,938**

Employees:

 Full Time: **364**

 Part Time: **85**

 Salaries Paid: **\$15,989,192**

Blended Component Units

Number Submitted = 1
 911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,597,391	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$287	\$406	\$386
Revenue Collected During FY 16:	\$23,049,756	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$23,349,710	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$453	\$522	\$490
Per Capita Expenditures:	\$458	\$505	\$491
Revenues over (under) Expenditures:	-\$299,954	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	64.93%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$15,161,968	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$298	\$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:	\$19,251,346	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$1,856,253	\$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:	\$9,503,057	\$8,613,933	\$718,296
Per Capita Debt:	\$187	\$110	\$31
General Obligation Debt over EAV:	0.80%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,686,787	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$269	\$39	\$
Revenue Collected During FY 16:	\$12,133,290	\$1,695,637	\$
Expenditures During FY 16:	\$13,684,841	\$1,927,405	\$
Per Capita Revenue:	\$238	\$41	\$
Per Capita Expenditures:	\$269	\$43	\$
Operating Income (loss):	-\$1,551,551	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	92.35%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$12,637,536	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$248	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$270,581,752	\$177,135,152	\$168,542,723
Per Capita Beginning Fund Balance:	\$381	\$319	\$348
Revenue Collected During FY 16:	\$373,593,473	\$242,764,549	\$235,011,201
Expenditures During FY 16:	\$359,516,564	\$233,480,826	\$219,296,997
Per Capita Revenue:	\$526	\$429	\$440
Per Capita Expenditures:	\$506	\$410	\$416
Revenues over (under) Expenditures:	\$14,076,909	\$9,283,722	\$10,044,997
Ratio of Fund Balance to Expenditures:	76.09%	78.80%	81.47%
Ending Fund Balance for FY 16:	\$273,544,459	\$177,419,362	\$172,136,066
Per Capita Ending Fund Balance:	\$385	\$319	\$347

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:	\$214,185,000	\$115,305,270	\$107,533,087
Total Unrestricted Net Assets:	\$46,296,310	\$28,117,725	\$28,613,801



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$256,773,713	\$310,605,176	\$269,614,335
Per Capita Debt:	\$361	\$523	\$531
General Obligation Debt over EAV:	0.81%	0.85%	0.66%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$272,063,655	\$75,789,258	\$39,097,383
Per Capita Beginning Retained Earnings for FY 16:	\$383	\$126	\$72
Revenue Collected During FY 16:	\$39,592,981	\$16,265,605	\$16,413,980
Expenditures During FY 16:	\$43,263,805	\$17,595,464	\$18,234,899
Per Capita Revenue:	\$56	\$32	\$35
Per Capita Expenditures:	\$61	\$35	\$37
Operating Income (loss):	-\$3,670,824	-\$1,329,859	-\$971,526
Ratio of Retained Earnings to Expenditures:	625.15%	756.05%	385.64%
Ending Retained Earnings for FY 16:	\$270,461,786	\$75,160,320	\$38,092,164
Per Capita Ending Retained Earnings:	\$381	\$125	\$72



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:	\$5,185,982	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$47	\$39	\$
Revenue Collected During FY 16:	\$6,388,406	\$1,695,637	\$
Expenditures During FY 16:	\$6,014,699	\$1,927,405	\$
Per Capita Revenue:	\$57	\$41	\$
Per Capita Expenditures:	\$54	\$43	\$
Operating Income (loss):	\$373,707	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	91.49%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$5,502,577	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$49	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,633,598	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$217	\$406	\$386
Revenue Collected During FY 16:	\$6,838,531	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$7,367,436	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$408	\$522	\$490
Per Capita Expenditures:	\$440	\$505	\$491
Revenues over (under) Expenditures:	-\$528,905	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	46.31%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$3,411,593	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$204	\$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:	\$2,582,645	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$828,950	\$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:	\$523,092	\$8,613,933	\$718,296
Per Capita Debt:	\$31	\$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:	\$892.565	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$53	\$39	\$
Revenue Collected During FY 16:	\$302.544	\$1,695,637	\$
Expenditures During FY 16:	\$211.399	\$1,927,405	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$13	\$43	\$
Operating Income (loss):	\$91.145	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	465.33%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$983.710	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$59	\$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:	\$152,650	\$8,613,933	\$718,296
Per Capita Debt:	\$4	\$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

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:	\$1,935,671	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$53	\$39	\$
Revenue Collected During FY 16:	\$326	\$1,695,637	\$
Expenditures During FY 16:	\$82,319	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$2	\$43	\$
Operating Income (loss):	-\$81,993	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	2251.82%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$1,853,678	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$51	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Kane County**

Unit Code: **045/000/00** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$281,941,990**

Equalized Assessed Valuation: **\$12,177,826,721**

Population: **531,715**

Employees:

 Full Time: **1,148**

 Part Time: **194**

 Salaries Paid: **\$67,740,547**

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:	\$175,340,501	\$177,135,152	\$168,542,723
Per Capita Beginning Fund Balance:	\$330	\$319	\$348
Revenue Collected During FY 16:	\$167,620,090	\$242,764,549	\$235,011,201
Expenditures During FY 16:	\$155,101,002	\$233,480,826	\$219,296,997
Per Capita Revenue:	\$315	\$429	\$440
Per Capita Expenditures:	\$292	\$410	\$416
Revenues over (under) Expenditures:	\$12,519,088	\$9,283,722	\$10,044,997
Ratio of Fund Balance to Expenditures:	115.89%	78.80%	81.47%
Ending Fund Balance for FY 16:	\$179,749,484	\$177,419,362	\$172,136,066
Per Capita Ending Fund Balance:	\$338	\$319	\$347

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:	\$81,238,772	\$115,305,270	\$107,533,087
Total Unrestricted Net Assets:	\$103,516,237	\$28,117,725	\$28,613,801



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$282,454,957	\$310,605,176	\$269,614,335
Per Capita Debt:	\$531	\$523	\$531
General Obligation Debt over EAV:	1.24%	0.85%	0.66%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,875,940	\$75,789,258	\$39,097,383
Per Capita Beginning Retained Earnings for FY 16:	\$32	\$126	\$72
Revenue Collected During FY 16:	\$139,252	\$16,265,605	\$16,413,980
Expenditures During FY 16:	\$533,269	\$17,595,464	\$18,234,899
Per Capita Revenue:	\$	\$32	\$35
Per Capita Expenditures:	\$1	\$35	\$37
Operating Income (loss):	-\$394,017	-\$1,329,859	-\$971,526
Ratio of Retained Earnings to Expenditures:	3078.10%	756.05%	385.64%
Ending Retained Earnings for FY 16:	\$16,414,536	\$75,160,320	\$38,092,164
Per Capita Ending Retained Earnings:	\$31	\$125	\$72