



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Basco Village**

Unit Code: **034/015/32** County: **Hancock**

Fiscal Year End: **4/18/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,950**

Equalized Assessed Valuation: **\$352,185**

Population: **98**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$2,240**

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:	\$157,342	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,606	\$920	\$543
Revenue Collected During FY 16:	\$28,332	\$288,018	\$122,354
Expenditures During FY 16:	\$37,870	\$291,959	\$113,390
Per Capita Revenue:	\$289	\$728	\$325
Per Capita Expenditures:	\$386	\$777	\$314
Revenues over (under) Expenditures:	-\$9,538	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	389.07%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$147,339	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,503	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$147,338	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$865,560	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$356	\$646	\$481
Revenue Collected During FY 16:	\$1,423,624	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,423,215	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$586	\$821	\$658
Per Capita Expenditures:	\$586	\$808	\$649
Revenues over (under) Expenditures:	\$409	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.84%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$865,887	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$356	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,381	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$647,506	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,473,441	\$12,217,292	\$2,700,000
Per Capita Debt:	\$607	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,029,340	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,071	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,198,505	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,014,746	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$493	\$491	\$356
Per Capita Expenditures:	\$418	\$468	\$345
Operating Income (loss):	\$183,759	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	514.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,224,981	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,151	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Braceville Village**

Unit Code: **032/010/32** County: **Grundy**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,478,671**

Equalized Assessed Valuation: **\$10,262,564**

Population: **792**

Employees:

 Full Time: **2**

 Part Time: **22**

 Salaries Paid: **\$150,366**

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:	\$342,465	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$432	\$920	\$543
Revenue Collected During FY 16:	\$635,485	\$288,018	\$122,354
Expenditures During FY 16:	\$497,884	\$291,959	\$113,390
Per Capita Revenue:	\$802	\$728	\$325
Per Capita Expenditures:	\$629	\$777	\$314
Revenues over (under) Expenditures:	\$137,601	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	96.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$480,066	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$606	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,472	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$413,936	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$250,000	\$404,199	\$31,109
Per Capita Debt:	\$316	\$992	\$77
General Obligation Debt over EAV:	2.44%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$707.684	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$894	\$2,411	\$992
Revenue Collected During FY 16:	\$201.993	\$248,742	\$88,690
Expenditures During FY 16:	\$175.204	\$239,956	\$97,758
Per Capita Revenue:	\$255	\$660	\$240
Per Capita Expenditures:	\$221	\$647	\$261
Operating Income (loss):	\$26.789	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	419.21%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$734.473	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$927	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Carbon Hill Village**

Unit Code: **032/015/32** County: **Grundy**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,681,680**

Equalized Assessed Valuation: **\$6,303,380**

Population: **352**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$37,332**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$223,555	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$635	\$920	\$543
Revenue Collected During FY 16:	\$140,702	\$288,018	\$122,354
Expenditures During FY 16:	\$120,997	\$291,959	\$113,390
Per Capita Revenue:	\$400	\$728	\$325
Per Capita Expenditures:	\$344	\$777	\$314
Revenues over (under) Expenditures:	\$19,705	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	201.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$243,260	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$691	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,057	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$148,203	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$105,000	\$404,199	\$31,109
Per Capita Debt:	\$298	\$992	\$77
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:	\$645.117	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.833	\$2,411	\$992
Revenue Collected During FY 16:	\$197.934	\$248,742	\$88,690
Expenditures During FY 16:	\$185.503	\$239,956	\$97,758
Per Capita Revenue:	\$562	\$660	\$240
Per Capita Expenditures:	\$527	\$647	\$261
Operating Income (loss):	\$12.431	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	354.47%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$657.548	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.868	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal City Village		
Unit Code:	032/025/32	County:	Grundy
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,501,821		
Equalized Assessed Valuation:	\$100,277,116		
Population:	5,587		
Employees:			
Full Time:	26		
Part Time:	31		
Salaries Paid:	\$1,869,769		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,053,795	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$189	\$646	\$481
Revenue Collected During FY 16:	\$4,037,137	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,854,522	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$723	\$821	\$658
Per Capita Expenditures:	\$869	\$808	\$649
Revenues over (under) Expenditures:	-\$817,385	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	36.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,793,122	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$321	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,786,874	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$3,522,029	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,718,029	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,455	\$1,619	\$786
General Obligation Debt over EAV:	1.89%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,335,803	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$597	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,190,072	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,776,281	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$392	\$491	\$356
Per Capita Expenditures:	\$318	\$468	\$345
Operating Income (loss):	\$413,791	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	219.55%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,899,745	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$698	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$81,366	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,356	\$920	\$543
Revenue Collected During FY 16:	\$9,277	\$288,018	\$122,354
Expenditures During FY 16:	\$12,529	\$291,959	\$113,390
Per Capita Revenue:	\$155	\$728	\$325
Per Capita Expenditures:	\$209	\$777	\$314
Revenues over (under) Expenditures:	-\$3,252	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	623.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$78,114	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,302	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$78,114	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Camp Point Village**

Unit Code: 001/010/32 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,133,050

Equalized Assessed Valuation: \$11,534,294

Population: 1,132

Employees:

 Full Time: 7

 Part Time: 28

 Salaries Paid: \$327,133

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:	\$632,735	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$559	\$646	\$481
Revenue Collected During FY 16:	\$555,302	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$504,199	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$491	\$821	\$658
Per Capita Expenditures:	\$445	\$808	\$649
Revenues over (under) Expenditures:	\$51,103	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	134.64%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$678,838	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$600	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,801	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$593,037	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$225,308	\$12,217,292	\$2,700,000
Per Capita Debt:	\$199	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,755,805	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,434	\$1,624	\$1,257
Revenue Collected During FY 16:	\$653,464	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$639,645	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$577	\$491	\$356
Per Capita Expenditures:	\$565	\$468	\$345
Operating Income (loss):	\$13,819	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	433.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,774,624	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,451	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Augusta Village		
Unit Code:	034/010/32	County:	Hancock
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$710,350		
Equalized Assessed Valuation:	\$3,658,575		
Population:	587		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$82,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$404,631	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$689	\$920	\$543
Revenue Collected During FY 16:	\$451,123	\$288,018	\$122,354
Expenditures During FY 16:	\$443,237	\$291,959	\$113,390
Per Capita Revenue:	\$769	\$728	\$325
Per Capita Expenditures:	\$755	\$777	\$314
Revenues over (under) Expenditures:	\$7,886	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	93.07%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$412,517	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$703	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,754	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$393,763	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$24,700	\$404,199	\$31,109
Per Capita Debt:	\$42	\$992	\$77
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:	\$1,377,422	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,347	\$2,411	\$992
Revenue Collected During FY 16:	\$250,030	\$248,742	\$88,690
Expenditures During FY 16:	\$239,107	\$239,956	\$97,758
Per Capita Revenue:	\$426	\$660	\$240
Per Capita Expenditures:	\$407	\$647	\$261
Operating Income (loss):	\$10,923	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	580.64%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,388,345	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,365	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bryant Village**

Unit Code: **029/025/32** County: **Fulton**

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$46,966**

Equalized Assessed Valuation: **\$1,156,614**

Population: **220**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$14,940**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$85,020	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$386	\$920	\$543
Revenue Collected During FY 16:	\$57,468	\$288,018	\$122,354
Expenditures During FY 16:	\$48,538	\$291,959	\$113,390
Per Capita Revenue:	\$261	\$728	\$325
Per Capita Expenditures:	\$221	\$777	\$314
Revenues over (under) Expenditures:	\$8,930	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	346.91%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$168,385	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$765	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,025	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$160,360	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$203,000	\$404,199	\$31,109
Per Capita Debt:	\$923	\$992	\$77
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:	\$584.546	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.657	\$2,411	\$992
Revenue Collected During FY 16:	\$71.644	\$248,742	\$88,690
Expenditures During FY 16:	\$68.052	\$239,956	\$97,758
Per Capita Revenue:	\$326	\$660	\$240
Per Capita Expenditures:	\$309	\$647	\$261
Operating Income (loss):	\$3.592	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	874.75%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$595.288	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.706	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bentley Village**

Unit Code: **034/020/32** County: **Hancock**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$27,344**

Equalized Assessed Valuation: **\$380,248**

Population: **34**

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:	\$32,103	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$944	\$920	\$543
Revenue Collected During FY 16:	\$7,362	\$288,018	\$122,354
Expenditures During FY 16:	\$2,077	\$291,959	\$113,390
Per Capita Revenue:	\$217	\$728	\$325
Per Capita Expenditures:	\$61	\$777	\$314
Revenues over (under) Expenditures:	\$5,285	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1800.10%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$37,388	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,100	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,237	\$7,681	\$
Total Unreserved Funds:	\$33,152	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bowen Village
Unit Code:	034/025/32
County:	Hancock
Fiscal Year End:	6/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$644,643
Equalized Assessed Valuation:	\$2,408,992
Population:	462
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	\$47,099

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$333,048	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$721	\$920	\$543
Revenue Collected During FY 16:	\$143,303	\$288,018	\$122,354
Expenditures During FY 16:	\$117,732	\$291,959	\$113,390
Per Capita Revenue:	\$310	\$728	\$325
Per Capita Expenditures:	\$255	\$777	\$314
Revenues over (under) Expenditures:	\$25,571	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	296.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$349,407	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$756	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$357,951	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,174,709	\$404,199	\$31,109
Per Capita Debt:	\$2,543	\$992	\$77
General Obligation Debt over EAV:	4.60%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,006,846	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,179	\$2,411	\$992
Revenue Collected During FY 16:	\$198,543	\$248,742	\$88,690
Expenditures During FY 16:	\$186,996	\$239,956	\$97,758
Per Capita Revenue:	\$430	\$660	\$240
Per Capita Expenditures:	\$405	\$647	\$261
Operating Income (loss):	\$11,547	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	549.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,027,605	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,224	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carthage City		
Unit Code:	034/030/30	County:	Hancock
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,883,871		
Equalized Assessed Valuation:	\$24,990,952		
Population:	2,850		
Employees:			
Full Time:	10		
Part Time:	15		
Salaries Paid:	\$386,508		

Blended Component Units

Number Submitted = 1
Kibbe Museum

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,011,334	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$355	\$646	\$481
Revenue Collected During FY 16:	\$1,286,236	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,170,855	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$451	\$821	\$658
Per Capita Expenditures:	\$411	\$808	\$649
Revenues over (under) Expenditures:	\$115,381	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	96.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,126,715	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$395	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,447	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,475,416	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,878,478	\$12,217,292	\$2,700,000
Per Capita Debt:	\$659	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,533,585	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,591	\$1,624	\$1,257
Revenue Collected During FY 16:	\$929,414	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$902,032	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$326	\$491	\$356
Per Capita Expenditures:	\$317	\$468	\$345
Operating Income (loss):	\$27,382	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	534.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,817,154	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,690	\$1,640	\$1,293



DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cave-In-Rock Village**

Unit Code: 035/010/32 County: Hardin

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$216,500

Equalized Assessed Valuation: \$29,292,279

Population: 354

Employees:

 Full Time: 4

 Part Time:

 Salaries Paid: \$21,863

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$93,357	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$264	\$920	\$543
Revenue Collected During FY 16:	\$83,346	\$288,018	\$122,354
Expenditures During FY 16:	\$111,497	\$291,959	\$113,390
Per Capita Revenue:	\$235	\$728	\$325
Per Capita Expenditures:	\$315	\$777	\$314
Revenues over (under) Expenditures:	-\$28,151	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	58.48%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$65,206	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$184	\$994	\$582

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$51,990	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$13,216	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$205,000	\$404,199	\$31,109
Per Capita Debt:	\$579	\$992	\$77
General Obligation Debt over EAV:	0.10%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$315.866	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$892	\$2,411	\$992
Revenue Collected During FY 16:	\$97.636	\$248,742	\$88,690
Expenditures During FY 16:	\$103.057	\$239,956	\$97,758
Per Capita Revenue:	\$276	\$660	\$240
Per Capita Expenditures:	\$291	\$647	\$261
Operating Income (loss):	-\$5.421	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	301.24%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$310.445	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$877	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Biggsville Village**

Unit Code: **036/010/32** County: **Henderson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$355,141**

Equalized Assessed Valuation: **\$2,550,790**

Population: **286**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$16,002**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$232,236	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$812	\$920	\$543
Revenue Collected During FY 16:	\$67,595	\$288,018	\$122,354
Expenditures During FY 16:	\$88,878	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$311	\$777	\$314
Revenues over (under) Expenditures:	-\$21,283	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	237.36%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$210,960	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$738	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,488	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$109,472	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$879,000	\$404,199	\$31,109
Per Capita Debt:	\$3,073	\$992	\$77
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:	\$2,396,712	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$8,380	\$2,411	\$992
Revenue Collected During FY 16:	\$152,976	\$248,742	\$88,690
Expenditures During FY 16:	\$193,141	\$239,956	\$97,758
Per Capita Revenue:	\$535	\$660	\$240
Per Capita Expenditures:	\$675	\$647	\$261
Operating Income (loss):	-\$40,165	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1220.11%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,356,542	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$8,240	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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
Alpha Community Team

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$331,311	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$510	\$920	\$543
Revenue Collected During FY 16:	\$208,118	\$288,018	\$122,354
Expenditures During FY 16:	\$206,560	\$291,959	\$113,390
Per Capita Revenue:	\$320	\$728	\$325
Per Capita Expenditures:	\$318	\$777	\$314
Revenues over (under) Expenditures:	\$1,558	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	149.02%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$307,810	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$474	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,868	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$203,943	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$92,029	\$404,199	\$31,109
Per Capita Debt:	\$142	\$992	\$77
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:	\$675.308	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.039	\$2,411	\$992
Revenue Collected During FY 16:	\$178.780	\$248,742	\$88,690
Expenditures During FY 16:	\$124.198	\$239,956	\$97,758
Per Capita Revenue:	\$275	\$660	\$240
Per Capita Expenditures:	\$191	\$647	\$261
Operating Income (loss):	\$54.582	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	607.86%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$754.949	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.161	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Broughton Village**

Unit Code: **033/015/32** County: **Hamilton**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$181,307**

Equalized Assessed Valuation: **\$847,341**

Population: **250**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$15,254**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,129	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$253	\$920	\$543
Revenue Collected During FY 16:	\$254,456	\$288,018	\$122,354
Expenditures During FY 16:	\$242,038	\$291,959	\$113,390
Per Capita Revenue:	\$1,018	\$728	\$325
Per Capita Expenditures:	\$968	\$777	\$314
Revenues over (under) Expenditures:	\$12,418	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	31.52%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$76,285	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$305	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,576	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$46,709	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$642.322	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.569	\$2,411	\$992
Revenue Collected During FY 16:	\$60.217	\$248,742	\$88,690
Expenditures During FY 16:	\$84.164	\$239,956	\$97,758
Per Capita Revenue:	\$241	\$660	\$240
Per Capita Expenditures:	\$337	\$647	\$261
Operating Income (loss):	-\$23.947	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	734.73%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$618.374	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.473	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benton City		
Unit Code:	028/010/30	County:	Franklin
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,707,489		
Equalized Assessed Valuation:	\$54,568,549		
Population:	7,087		
Employees:			
Full Time:	38		
Part Time:	27		
Salaries Paid:	\$2,309,072		

Blended Component Units

Number Submitted = 2

Airport
Youth Center

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,863,823	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$545	\$646	\$481
Revenue Collected During FY 16:	\$4,917,236	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,600,844	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$694	\$821	\$658
Per Capita Expenditures:	\$649	\$808	\$649
Revenues over (under) Expenditures:	\$316,392	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	78.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,596,126	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$507	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,596,674	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,032,095	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$263,845	\$12,217,292	\$2,700,000
Per Capita Debt:	\$37	\$1,619	\$786
General Obligation Debt over EAV:	0.25%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,072,328	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,421	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,539,973	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,675,391	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$358	\$491	\$356
Per Capita Expenditures:	\$378	\$468	\$345
Operating Income (loss):	-\$135,418	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	359.99%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,631,134	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,359	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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
Albion Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,749,828	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,423	\$646	\$481
Revenue Collected During FY 16:	\$1,111,212	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,272,783	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$575	\$821	\$658
Per Capita Expenditures:	\$659	\$808	\$649
Revenues over (under) Expenditures:	-\$161,571	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	203.35%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,588,257	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,340	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$343,176	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,245,081	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,170,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,123	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,412,011	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,248	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,065,242	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$910,005	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$551	\$491	\$356
Per Capita Expenditures:	\$471	\$468	\$345
Operating Income (loss):	\$155,237	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	282.11%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,567,248	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,329	\$1,640	\$1,293



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bone Gap Village**

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:	\$61,149	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$253	\$920	\$543
Revenue Collected During FY 16:	\$73,214	\$288,018	\$122,354
Expenditures During FY 16:	\$50,424	\$291,959	\$113,390
Per Capita Revenue:	\$303	\$728	\$325
Per Capita Expenditures:	\$208	\$777	\$314
Revenues over (under) Expenditures:	\$22,790	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	134.16%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$67,651	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$280	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$60,816	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$255,000	\$404,199	\$31,109
Per Capita Debt:	\$1,054	\$992	\$77
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:	\$252.737	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.044	\$2,411	\$992
Revenue Collected During FY 16:	\$41.216	\$248,742	\$88,690
Expenditures During FY 16:	\$59.604	\$239,956	\$97,758
Per Capita Revenue:	\$170	\$660	\$240
Per Capita Expenditures:	\$246	\$647	\$261
Operating Income (loss):	-\$18.388	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	411.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$245.049	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.013	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Browns Village**

Unit Code: 024/020/32 County: Edwards

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$121,000

Equalized Assessed Valuation: \$788,174

Population: 134

Employees:

 Full Time:

 Part Time: 20

 Salaries Paid: \$19,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$121,755	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$909	\$920	\$543
Revenue Collected During FY 16:	\$79,079	\$288,018	\$122,354
Expenditures During FY 16:	\$74,698	\$291,959	\$113,390
Per Capita Revenue:	\$590	\$728	\$325
Per Capita Expenditures:	\$557	\$777	\$314
Revenues over (under) Expenditures:	\$4,381	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	168.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$126,136	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$941	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,738	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$78,398	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$363,442	\$404,199	\$31,109
Per Capita Debt:	\$2,712	\$992	\$77
General Obligation Debt over EAV:	2.52%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$465.921	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.477	\$2,411	\$992
Revenue Collected During FY 16:	\$39.011	\$248,742	\$88,690
Expenditures During FY 16:	\$56.921	\$239,956	\$97,758
Per Capita Revenue:	\$291	\$660	\$240
Per Capita Expenditures:	\$425	\$647	\$261
Operating Income (loss):	-\$17.910	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	787.08%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$448.011	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.343	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,190,923	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$517	\$646	\$481
Revenue Collected During FY 16:	\$1,194,409	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,056,884	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$518	\$821	\$658
Per Capita Expenditures:	\$459	\$808	\$649
Revenues over (under) Expenditures:	\$137,525	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	125.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,328,448	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$577	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$531,772	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$926,277	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,133,195	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,662	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,958,724	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,718	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,459,464	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,029,457	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,936	\$491	\$356
Per Capita Expenditures:	\$1,749	\$468	\$345
Operating Income (loss):	\$430,007	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	113.41%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,569,692	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,983	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beecher City City		
Unit Code:	025/015/30	County:	Effingham
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$639,420		
Equalized Assessed Valuation:	\$2,383,924		
Population:	551		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$77,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$160,126	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$291	\$920	\$543
Revenue Collected During FY 16:	\$150,661	\$288,018	\$122,354
Expenditures During FY 16:	\$168,665	\$291,959	\$113,390
Per Capita Revenue:	\$273	\$728	\$325
Per Capita Expenditures:	\$306	\$777	\$314
Revenues over (under) Expenditures:	-\$18,004	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	84.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$142,122	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$258	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,413	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$103,709	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$651.568	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.183	\$2,411	\$992
Revenue Collected During FY 16:	\$196.855	\$248,742	\$88,690
Expenditures During FY 16:	\$226.716	\$239,956	\$97,758
Per Capita Revenue:	\$357	\$660	\$240
Per Capita Expenditures:	\$411	\$647	\$261
Operating Income (loss):	-\$29.861	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	274.22%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$621.707	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.128	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bingham Village		
Unit Code:	026/010/32	County:	Fayette
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,312		
Equalized Assessed Valuation:	\$260,662		
Population:	84		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$2,820	

Blended Component Units

<div style="border: 1px solid black; min-height: 100px;"></div>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,993	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$286	\$920	\$543
Revenue Collected During FY 16:	\$19,048	\$288,018	\$122,354
Expenditures During FY 16:	\$21,504	\$291,959	\$113,390
Per Capita Revenue:	\$227	\$728	\$325
Per Capita Expenditures:	\$256	\$777	\$314
Revenues over (under) Expenditures:	-\$2,456	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	100.15%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$21,537	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$256	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,322	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$3,215	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cuba City**

Unit Code: **029/035/30** County: **Fulton**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,279,829**

Equalized Assessed Valuation: **\$7,556,585**

Population: **1,330**

Employees:

 Full Time: **8**

 Part Time: **15**

 Salaries Paid: **\$277,002**

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:	\$183,932	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$138	\$646	\$481
Revenue Collected During FY 16:	\$557,291	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$547,686	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$419	\$821	\$658
Per Capita Expenditures:	\$412	\$808	\$649
Revenues over (under) Expenditures:	\$9,605	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	39.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$216,307	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$163	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,093	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$72,652	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$717,720	\$12,217,292	\$2,700,000
Per Capita Debt:	\$540	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,151,746	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$866	\$1,624	\$1,257
Revenue Collected During FY 16:	\$841,389	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$901,914	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$633	\$491	\$356
Per Capita Expenditures:	\$678	\$468	\$345
Operating Income (loss):	-\$60,525	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	118.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,068,451	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$803	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cabery Village**

Unit Code: **027/010/32** County: **Ford**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$130,365**

Equalized Assessed Valuation: **\$1,805,366**

Population: **258**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$1,906**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$122,872	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$476	\$920	\$543
Revenue Collected During FY 16:	\$72,335	\$288,018	\$122,354
Expenditures During FY 16:	\$49,504	\$291,959	\$113,390
Per Capita Revenue:	\$280	\$728	\$325
Per Capita Expenditures:	\$192	\$777	\$314
Revenues over (under) Expenditures:	\$22,831	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	345.27%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$170,924	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$662	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,420	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$111,503	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$695.976	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.698	\$2,411	\$992
Revenue Collected During FY 16:	\$47.599	\$248,742	\$88,690
Expenditures During FY 16:	\$42.882	\$239,956	\$97,758
Per Capita Revenue:	\$184	\$660	\$240
Per Capita Expenditures:	\$166	\$647	\$261
Operating Income (loss):	\$4.717	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1575.19%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$675.472	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.618	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Canton City	
Unit Code:	029/030/30	County: Fulton
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$20,663,758	
Equalized Assessed Valuation:	\$126,677,240	
Population:	14,211	
Employees:		
	Full Time:	97
	Part Time:	8
	Salaries Paid:	\$6,051,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,910,751	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$205	\$646	\$481
Revenue Collected During FY 16:	\$11,072,280	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,211,864	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$779	\$821	\$658
Per Capita Expenditures:	\$789	\$808	\$649
Revenues over (under) Expenditures:	-\$139,584	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	21.45%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,405,012	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$169	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,884,359	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$772,989	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$23,111,696	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,626	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,150,885	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,418	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,136,129	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,875,375	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$432	\$491	\$356
Per Capita Expenditures:	\$413	\$468	\$345
Operating Income (loss):	\$260,754	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	353.64%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,777,794	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,462	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckner Village**

Unit Code: **028/015/32** County: **Franklin**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$347,765**

Equalized Assessed Valuation: **\$2,464,523**

Population: **456**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$109,178**

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:	-\$78,853	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	-\$173	\$920	\$543
Revenue Collected During FY 16:	\$419,228	\$288,018	\$122,354
Expenditures During FY 16:	\$452,341	\$291,959	\$113,390
Per Capita Revenue:	\$919	\$728	\$325
Per Capita Expenditures:	\$992	\$777	\$314
Revenues over (under) Expenditures:	-\$33,113	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	-13.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	-\$62,529	\$372,292	\$191,191
Per Capita Ending Fund Balance:	-\$137	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,346	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$132,805	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$410,933	\$404,199	\$31,109
Per Capita Debt:	\$901	\$992	\$77
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:	\$1,410,043	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.092	\$2,411	\$992
Revenue Collected During FY 16:	\$132,307	\$248,742	\$88,690
Expenditures During FY 16:	\$203,258	\$239,956	\$97,758
Per Capita Revenue:	\$290	\$660	\$240
Per Capita Expenditures:	\$446	\$647	\$261
Operating Income (loss):	-\$70,951	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	-129.82%	455.53%	337.33%
Ending Retained Earnings for FY 16:	-\$263,865	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	-\$579	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Christopher City**

Unit Code: 028/020/30 County: Franklin

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,990,225

Equalized Assessed Valuation: \$14,198,704

Population: 2,885

Employees:

 Full Time: 20

 Part Time: 12

 Salaries Paid: \$550,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,064,542	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$369	\$646	\$481
Revenue Collected During FY 16:	\$1,368,229	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,300,307	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$474	\$821	\$658
Per Capita Expenditures:	\$451	\$808	\$649
Revenues over (under) Expenditures:	\$67,922	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	87.00%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,131,285	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$392	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$494,675	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$414,808	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$68,495	\$12,217,292	\$2,700,000
Per Capita Debt:	\$24	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,074.637	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.412	\$1,624	\$1,257
Revenue Collected During FY 16:	\$931.810	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,143.501	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$323	\$491	\$356
Per Capita Expenditures:	\$396	\$468	\$345
Operating Income (loss):	-\$211.691	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	333.95%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,818.743	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.324	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$326,605	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$301	\$646	\$481
Revenue Collected During FY 16:	\$495,333	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$535,662	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$456	\$821	\$658
Per Capita Expenditures:	\$493	\$808	\$649
Revenues over (under) Expenditures:	-\$40,329	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.44%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$286,276	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$264	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,550	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$220,726	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$982,168	\$12,217,292	\$2,700,000
Per Capita Debt:	\$904	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,455,278	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,340	\$1,624	\$1,257
Revenue Collected During FY 16:	\$562,035	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$401,796	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$518	\$491	\$356
Per Capita Expenditures:	\$370	\$468	\$345
Operating Income (loss):	\$160,239	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	402.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,615,517	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,488	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$254,875	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$319	\$920	\$543
Revenue Collected During FY 16:	\$340,090	\$288,018	\$122,354
Expenditures During FY 16:	\$367,005	\$291,959	\$113,390
Per Capita Revenue:	\$426	\$728	\$325
Per Capita Expenditures:	\$459	\$777	\$314
Revenues over (under) Expenditures:	-\$26,915	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	64.84%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$237,960	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$298	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,206	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$88,924	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$450,670	\$404,199	\$31,109
Per Capita Debt:	\$564	\$992	\$77
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:	\$1,385,870	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,735	\$2,411	\$992
Revenue Collected During FY 16:	\$339,046	\$248,742	\$88,690
Expenditures During FY 16:	\$348,965	\$239,956	\$97,758
Per Capita Revenue:	\$424	\$660	\$240
Per Capita Expenditures:	\$437	\$647	\$261
Operating Income (loss):	-\$9,919	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	391.43%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,365,951	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,710	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Banner Village**

Unit Code: **029/020/32** County: **Fulton**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$115,320**

Equalized Assessed Valuation: **\$1,087,999**

Population: **289**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$17,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,421	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$168	\$920	\$543
Revenue Collected During FY 16:	\$54,482	\$288,018	\$122,354
Expenditures During FY 16:	\$37,900	\$291,959	\$113,390
Per Capita Revenue:	\$189	\$728	\$325
Per Capita Expenditures:	\$131	\$777	\$314
Revenues over (under) Expenditures:	\$16,582	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	149.66%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$56,721	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$196	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,040	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$40,681	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$63,307	\$404,199	\$31,109
Per Capita Debt:	\$219	\$992	\$77
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:	\$488.162	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.689	\$2,411	\$992
Revenue Collected During FY 16:	\$385.362	\$248,742	\$88,690
Expenditures During FY 16:	\$50.001	\$239,956	\$97,758
Per Capita Revenue:	\$1.333	\$660	\$240
Per Capita Expenditures:	\$173	\$647	\$261
Operating Income (loss):	\$335.361	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1663.58%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$831.805	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.878	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atkinson Village		
Unit Code:	037/025/32	County:	Henry
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,235,850		
Equalized Assessed Valuation:	\$12,329,425		
Population:	1,001		
Employees:			
Full Time:			3
Part Time:			24
Salaries Paid:			\$195,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$865,982	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$865	\$646	\$481
Revenue Collected During FY 16:	\$628,739	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$457,679	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$628	\$821	\$658
Per Capita Expenditures:	\$457	\$808	\$649
Revenues over (under) Expenditures:	\$171,060	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	191.01%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$874,203	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$873	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,410	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$546,427	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$226,133	\$12,217,292	\$2,700,000
Per Capita Debt:	\$226	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$711.658	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$711	\$1,624	\$1,257
Revenue Collected During FY 16:	\$302.729	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$301.676	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$302	\$491	\$356
Per Capita Expenditures:	\$301	\$468	\$345
Operating Income (loss):	\$1.053	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	246.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$743.550	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$743	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brownstown Village**

Unit Code: **026/015/32** County: **Fayette**

Fiscal Year End: **3/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,009,100**

Equalized Assessed Valuation: **\$3,317,179**

Population: **750**

Employees:

 Full Time: **4**

 Part Time: **8**

 Salaries Paid: **\$119,094**

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:	\$484,429	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$646	\$920	\$543
Revenue Collected During FY 16:	\$319,827	\$288,018	\$122,354
Expenditures During FY 16:	\$307,351	\$291,959	\$113,390
Per Capita Revenue:	\$426	\$728	\$325
Per Capita Expenditures:	\$410	\$777	\$314
Revenues over (under) Expenditures:	\$12,476	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	164.39%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$505,250	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$674	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,581	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$454,918	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$360,700	\$404,199	\$31,109
Per Capita Debt:	\$481	\$992	\$77
General Obligation Debt over EAV:	8.13%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,089,661	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,786	\$2,411	\$992
Revenue Collected During FY 16:	\$284,124	\$248,742	\$88,690
Expenditures During FY 16:	\$262,779	\$239,956	\$97,758
Per Capita Revenue:	\$379	\$660	\$240
Per Capita Expenditures:	\$350	\$647	\$261
Operating Income (loss):	\$21,345	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	777.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,042,705	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,724	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burlington Village		
Unit Code:	045/020/32	County:	Kane
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,594,790		
Equalized Assessed Valuation:	\$13,584,629		
Population:	619		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$131,044		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$394,555	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$637	\$920	\$543
Revenue Collected During FY 16:	\$321,145	\$288,018	\$122,354
Expenditures During FY 16:	\$465,433	\$291,959	\$113,390
Per Capita Revenue:	\$519	\$728	\$325
Per Capita Expenditures:	\$752	\$777	\$314
Revenues over (under) Expenditures:	-\$144,288	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	53.77%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$250,267	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$404	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,701	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$37,025	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$279,030	\$404,199	\$31,109
Per Capita Debt:	\$451	\$992	\$77
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:	\$1,754,016	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,834	\$2,411	\$992
Revenue Collected During FY 16:	\$153,998	\$248,742	\$88,690
Expenditures During FY 16:	\$192,081	\$239,956	\$97,758
Per Capita Revenue:	\$249	\$660	\$240
Per Capita Expenditures:	\$310	\$647	\$261
Operating Income (loss):	-\$38,083	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	888.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,707,503	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,758	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Andover Village**

Unit Code: **037/015/32** County: **Henry**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$444,536**

Equalized Assessed Valuation: **\$6,689,130**

Population: **600**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$51,672**

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:	\$205,721	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$343	\$920	\$543
Revenue Collected During FY 16:	\$168,541	\$288,018	\$122,354
Expenditures During FY 16:	\$174,478	\$291,959	\$113,390
Per Capita Revenue:	\$281	\$728	\$325
Per Capita Expenditures:	\$291	\$777	\$314
Revenues over (under) Expenditures:	-\$5,937	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	121.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$212,754	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$355	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,098	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$196,656	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$381.606	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$636	\$2,411	\$992
Revenue Collected During FY 16:	\$70.734	\$248,742	\$88,690
Expenditures During FY 16:	\$50.368	\$239,956	\$97,758
Per Capita Revenue:	\$118	\$660	\$240
Per Capita Expenditures:	\$84	\$647	\$261
Operating Income (loss):	\$20.366	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	772.32%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$389.002	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$648	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Apple River Village**

Unit Code: **043/010/32** County: **Jo Daviess**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$345,700**

Equalized Assessed Valuation: **\$2,489,581**

Population: **379**

Employees:

 Full Time: **1**

 Part Time: **13**

 Salaries Paid: **\$59,478**

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:	\$340,684	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$899	\$920	\$543
Revenue Collected During FY 16:	\$122,135	\$288,018	\$122,354
Expenditures During FY 16:	\$124,014	\$291,959	\$113,390
Per Capita Revenue:	\$322	\$728	\$325
Per Capita Expenditures:	\$327	\$777	\$314
Revenues over (under) Expenditures:	-\$1,879	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	287.59%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$356,655	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$941	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,227	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$291,428	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$566.094	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.494	\$2,411	\$992
Revenue Collected During FY 16:	\$91.246	\$248,742	\$88,690
Expenditures During FY 16:	\$98.739	\$239,956	\$97,758
Per Capita Revenue:	\$241	\$660	\$240
Per Capita Expenditures:	\$261	\$647	\$261
Operating Income (loss):	-\$7.493	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	547.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$540.751	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.427	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belknap Village**

Unit Code: **044/010/32** County: **Johnson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$668,050**

Equalized Assessed Valuation: **\$278,442**

Population: **106**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$28,638**

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:	\$79,182	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$747	\$920	\$543
Revenue Collected During FY 16:	\$30,053	\$288,018	\$122,354
Expenditures During FY 16:	\$36,884	\$291,959	\$113,390
Per Capita Revenue:	\$284	\$728	\$325
Per Capita Expenditures:	\$348	\$777	\$314
Revenues over (under) Expenditures:	-\$6,831	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	196.16%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$72,351	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$683	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,457	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$31,894	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$105,029	\$404,199	\$31,109
Per Capita Debt:	\$991	\$992	\$77
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:	\$452.381	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.268	\$2,411	\$992
Revenue Collected During FY 16:	\$608.054	\$248,742	\$88,690
Expenditures During FY 16:	\$152.344	\$239,956	\$97,758
Per Capita Revenue:	\$5.736	\$660	\$240
Per Capita Expenditures:	\$1.437	\$647	\$261
Operating Income (loss):	\$455.710	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	596.08%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$908.091	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$8.567	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buncombe Village**

Unit Code: **044/015/32** County: **Johnson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,005**

Equalized Assessed Valuation: **\$843,040**

Population: **186**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$57,051	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$307	\$920	\$543
Revenue Collected During FY 16:	\$48,138	\$288,018	\$122,354
Expenditures During FY 16:	\$41,301	\$291,959	\$113,390
Per Capita Revenue:	\$259	\$728	\$325
Per Capita Expenditures:	\$222	\$777	\$314
Revenues over (under) Expenditures:	\$6,837	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	154.69%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$63,888	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$343	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,296	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$43,592	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$299.796	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.612	\$2,411	\$992
Revenue Collected During FY 16:	\$27.298	\$248,742	\$88,690
Expenditures During FY 16:	\$45.330	\$239,956	\$97,758
Per Capita Revenue:	\$147	\$660	\$240
Per Capita Expenditures:	\$244	\$647	\$261
Operating Income (loss):	-\$18.032	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	621.58%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$281.764	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.515	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cypress Village**

Unit Code: **044/020/32** County: **Johnson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$194,375**

Equalized Assessed Valuation: **\$829,373**

Population: **234**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$11,331**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,221	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$270	\$920	\$543
Revenue Collected During FY 16:	\$67,463	\$288,018	\$122,354
Expenditures During FY 16:	\$68,855	\$291,959	\$113,390
Per Capita Revenue:	\$288	\$728	\$325
Per Capita Expenditures:	\$294	\$777	\$314
Revenues over (under) Expenditures:	-\$1,392	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	90.89%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$62,579	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$267	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,154	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$26,425	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$74,680	\$404,199	\$31,109
Per Capita Debt:	\$319	\$992	\$77
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:	\$271.884	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.162	\$2,411	\$992
Revenue Collected During FY 16:	\$30.373	\$248,742	\$88,690
Expenditures During FY 16:	\$36.903	\$239,956	\$97,758
Per Capita Revenue:	\$130	\$660	\$240
Per Capita Expenditures:	\$158	\$647	\$261
Operating Income (loss):	-\$6.530	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	717.03%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$264.604	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.131	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Aurora City		
Unit Code:	045/010/30	County:	Kane
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$410,032,931		
Equalized Assessed Valuation:	\$3,470,093,810		
Population:	200,661		
Employees:			
Full Time:	913		
Part Time:	88		
Salaries Paid:	\$99,016,197		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$71,637,719	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$357	\$497	\$454
Revenue Collected During FY 16:	\$191,931,105	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$196,046,919	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$956	\$1,094	\$1,054
Per Capita Expenditures:	\$977	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$4,115,814	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	33.19%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$65,065,051	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$324	\$507	\$464

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$51,237,607	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$543,119,166	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$988,028,000	\$134,742,616	\$79,395,355
Per Capita Debt:	\$4,924	\$2,570	\$1,961
General Obligation Debt over EAV:	3.19%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$224,921,205	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.121	\$1,390	\$1,114
Revenue Collected During FY 16:	\$42,243,927	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$41,600,759	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$211	\$455	\$325
Per Capita Expenditures:	\$207	\$438	\$333
Operating Income (loss):	\$643,168	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	495.53%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$206,144,071	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.027	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bluford Village**

Unit Code: **041/015/32** County: **Jefferson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,273,329**

Equalized Assessed Valuation: **\$3,876,333**

Population: **678**

Employees:

 Full Time: **4**

 Part Time: **8**

 Salaries Paid: **\$139,674**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$215,671	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$318	\$920	\$543
Revenue Collected During FY 16:	\$141,578	\$288,018	\$122,354
Expenditures During FY 16:	\$122,900	\$291,959	\$113,390
Per Capita Revenue:	\$209	\$728	\$325
Per Capita Expenditures:	\$181	\$777	\$314
Revenues over (under) Expenditures:	\$18,678	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	207.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$255,553	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$377	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,342	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$195,746	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$514,000	\$404,199	\$31,109
Per Capita Debt:	\$758	\$992	\$77
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:	\$2,838,794	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,187	\$2,411	\$992
Revenue Collected During FY 16:	\$790,723	\$248,742	\$88,690
Expenditures During FY 16:	\$646,280	\$239,956	\$97,758
Per Capita Revenue:	\$1,166	\$660	\$240
Per Capita Expenditures:	\$953	\$647	\$261
Operating Income (loss):	\$144,443	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	437.91%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,830,146	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,174	\$2,419	\$990



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Batavia City**

Unit Code: 045/015/30 County: Kane

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$94,617,780

Equalized Assessed Valuation: \$955,521,844

Population: 26,045

Employees:

Full Time:	155
Part Time:	61
Salaries Paid:	\$15,780,395

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,179,548	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$775	\$497	\$454
Revenue Collected During FY 16:	\$26,334,126	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$24,221,925	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,011	\$1,094	\$1,054
Per Capita Expenditures:	\$930	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,112,201	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	82.08%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$19,880,410	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$763	\$507	\$464

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:	\$2,280,159	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$8,731,865	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$42,121,347	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,617	\$2,570	\$1,961
General Obligation Debt over EAV:	3.72%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$98,077,601	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3,766	\$1,390	\$1,114
Revenue Collected During FY 16:	\$60,981,470	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$55,727,702	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$2,341	\$455	\$325
Per Capita Expenditures:	\$2,140	\$438	\$333
Operating Income (loss):	\$5,253,768	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	186.63%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$104,006,153	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$3,993	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Belle Rive Village

Unit Code: 041/010/32 County: Jefferson

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$663,930

Equalized Assessed Valuation: \$2,488,844

Population: 357

Employees:

 Full Time: 4

 Part Time: 9

 Salaries Paid: \$133,458

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:	\$148,490	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$416	\$920	\$543
Revenue Collected During FY 16:	\$82,965	\$288,018	\$122,354
Expenditures During FY 16:	\$67,050	\$291,959	\$113,390
Per Capita Revenue:	\$232	\$728	\$325
Per Capita Expenditures:	\$188	\$777	\$314
Revenues over (under) Expenditures:	\$15,915	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	245.20%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$164,405	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$461	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,763	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$137,642	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$578,000	\$404,199	\$31,109
Per Capita Debt:	\$1,619	\$992	\$77
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:	\$2,273,480	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$6,368	\$2,411	\$992
Revenue Collected During FY 16:	\$515,868	\$248,742	\$88,690
Expenditures During FY 16:	\$596,880	\$239,956	\$97,758
Per Capita Revenue:	\$1,445	\$660	\$240
Per Capita Expenditures:	\$1,672	\$647	\$261
Operating Income (loss):	-\$81,012	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	367.32%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,192,468	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$6,141	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carpentersville Village		
Unit Code:	045/025/32	County:	Kane
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,752,728		
Equalized Assessed Valuation:	\$507,642,342		
Population:	38,291		
Employees:			
	Full Time:	173	
	Part Time:	46	
	Salaries Paid:	\$16,092,906	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,793,244	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$282	\$497	\$454
Revenue Collected During FY 16:	\$33,055,629	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$34,454,544	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$863	\$1,094	\$1,054
Per Capita Expenditures:	\$900	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$1,398,915	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	19.38%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$6,678,345	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$174	\$507	\$464

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:	\$5,791,953	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$40,198,459	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$101,544,162	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,652	\$2,570	\$1,961
General Obligation Debt over EAV:	8.79%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$40,497,776	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.058	\$1,390	\$1,114
Revenue Collected During FY 16:	\$9,347,382	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$7,862,533	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$244	\$455	\$325
Per Capita Expenditures:	\$205	\$438	\$333
Operating Income (loss):	\$1,484,849	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	533.96%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$41,982,625	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.096	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Campton Hills Village**

Unit Code: **045/115/32** County: **Kane**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,845,050**

Equalized Assessed Valuation: **\$445,716,753**

Population: **11,131**

Employees:

 Full Time: **7**

 Part Time: **23**

 Salaries Paid: **\$834,025**

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,792,999	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$251	\$646	\$481
Revenue Collected During FY 16:	\$2,853,290	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,500,999	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$256	\$821	\$658
Per Capita Expenditures:	\$225	\$808	\$649
Revenues over (under) Expenditures:	\$352,291	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	97.29%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,433,236	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$219	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$561,608	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,806,172	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$456,308	\$12,217,292	\$2,700,000
Per Capita Debt:	\$41	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aroma Park Village		
Unit Code:	046/010/32	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,275		
Equalized Assessed Valuation:	\$11,876,011		
Population:	743		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$249,496		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$90,785	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$122	\$920	\$543
Revenue Collected During FY 16:	\$766,698	\$288,018	\$122,354
Expenditures During FY 16:	\$797,170	\$291,959	\$113,390
Per Capita Revenue:	\$1,032	\$728	\$325
Per Capita Expenditures:	\$1,073	\$777	\$314
Revenues over (under) Expenditures:	-\$30,472	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	19.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$155,178	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$209	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,882	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$144,296	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$116,556	\$404,199	\$31,109
Per Capita Debt:	\$157	\$992	\$77
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:	\$1,106,589	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,489	\$2,411	\$992
Revenue Collected During FY 16:	\$170,753	\$248,742	\$88,690
Expenditures During FY 16:	\$258,823	\$239,956	\$97,758
Per Capita Revenue:	\$230	\$660	\$240
Per Capita Expenditures:	\$348	\$647	\$261
Operating Income (loss):	-\$88,070	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	393.52%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,018,519	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,371	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonfield Village		
Unit Code:	046/015/32	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$205,550		
Equalized Assessed Valuation:	\$5,632,021		
Population:	382		
Employees:			
Full Time:			1
Part Time:			3
Salaries Paid:			\$5.810

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$223,920	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$586	\$920	\$543
Revenue Collected During FY 16:	\$127,245	\$288,018	\$122,354
Expenditures During FY 16:	\$127,253	\$291,959	\$113,390
Per Capita Revenue:	\$333	\$728	\$325
Per Capita Expenditures:	\$333	\$777	\$314
Revenues over (under) Expenditures:	-\$8	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	175.96%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$223,912	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$586	\$994	\$582
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,430	\$7,681	\$
Total Unreserved Funds:	\$169,482	\$34,475	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bourbonnais Village		
Unit Code:	046/020/32	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,803,327		
Equalized Assessed Valuation:	\$313,051,419		
Population:	18,631		
Employees:			
Full Time:			60
Part Time:			15
Salaries Paid:			\$3,791,725

Blended Component Units			

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,025,763	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$377	\$646	\$481
Revenue Collected During FY 16:	\$9,317,495	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,730,461	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$500	\$821	\$658
Per Capita Expenditures:	\$576	\$808	\$649
Revenues over (under) Expenditures:	-\$1,412,966	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	56.91%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,107,016	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$328	\$648	\$496

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,047,445	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$3,096,969	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,794,124	\$12,217,292	\$2,700,000
Per Capita Debt:	\$365	\$1,619	\$786
General Obligation Debt over EAV:	1.51%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$15,879,997	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$852	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,628,682	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,909,643	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$302	\$491	\$356
Per Capita Expenditures:	\$264	\$468	\$345
Operating Income (loss):	\$719,039	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	322.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$15,837,387	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$850	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bradley Village**

Unit Code: **046/025/32** County: **Kankakee**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,212,242**

Equalized Assessed Valuation: **\$254,220,564**

Population: **15,895**

Employees:

 Full Time: **78**

 Part Time: **30**

 Salaries Paid: **\$6,583,669**

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,748,195	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$739	\$646	\$481
Revenue Collected During FY 16:	\$13,940,981	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$13,793,735	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$877	\$821	\$658
Per Capita Expenditures:	\$868	\$808	\$649
Revenues over (under) Expenditures:	\$147,246	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.20%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,890,016	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$748	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,152,061	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,126,145	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,539,437	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,607	\$1,619	\$786
General Obligation Debt over EAV:	1.84%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,079,055	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$131	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,041,017	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,349,386	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$128	\$491	\$356
Per Capita Expenditures:	\$148	\$468	\$345
Operating Income (loss):	-\$308,369	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	73.48%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,726,285	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$109	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Big Rock Village**

Unit Code: 045/010/32 County: Kane

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$492,901

Equalized Assessed Valuation: \$26,114,251

Population: 1,126

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$42,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$604,510	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$537	\$646	\$481
Revenue Collected During FY 16:	\$552,502	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$372,644	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$491	\$821	\$658
Per Capita Expenditures:	\$331	\$808	\$649
Revenues over (under) Expenditures:	\$179,858	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	207.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$772,368	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$686	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,423	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$731,898	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,994,595	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,771	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,250,799	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,887	\$1,624	\$1,257
Revenue Collected During FY 16:	\$205,735	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$190,167	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$183	\$491	\$356
Per Capita Expenditures:	\$169	\$468	\$345
Operating Income (loss):	\$15,568	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1717.63%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,266,367	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,901	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chebanse Village	
Unit Code:	038/025/32	County: Iroquois
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,644,510	
Equalized Assessed Valuation:	\$13,087,115	
Population:	1,088	
Employees:		
Full Time:	4	
Part Time:	10	
Salaries Paid:	\$106,992	

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:	\$548,291	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$504	\$646	\$481
Revenue Collected During FY 16:	\$335,394	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$284,853	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$308	\$821	\$658
Per Capita Expenditures:	\$262	\$808	\$649
Revenues over (under) Expenditures:	\$50,541	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	210.22%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$598,832	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$550	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$608,930	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,024,814	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,699	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,860,084	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$5,386	\$1,624	\$1,257
Revenue Collected During FY 16:	\$727,181	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$613,910	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$668	\$491	\$356
Per Capita Expenditures:	\$564	\$468	\$345
Operating Income (loss):	\$113,271	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	973.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,973,355	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$5,490	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clarendon Hills Village		
Unit Code:	022/035/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,025,432		
Equalized Assessed Valuation:	\$49,592,137		
Population:	8,427		
Employees:			
Full Time:	38		
Part Time:	46		
Salaries Paid:	\$3,577,400		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,365,311	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$518	\$646	\$481
Revenue Collected During FY 16:	\$7,761,334	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,073,578	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$921	\$821	\$658
Per Capita Expenditures:	\$839	\$808	\$649
Revenues over (under) Expenditures:	\$687,756	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	62.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,429,848	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$526	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,059,644	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,051,535	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,383,845	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,826	\$1,619	\$786
General Obligation Debt over EAV:	3.18%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,308,133	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,579	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,263,488	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,548,962	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$387	\$491	\$356
Per Capita Expenditures:	\$302	\$468	\$345
Operating Income (loss):	\$714,526	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	542.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$13,816,054	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,639	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bishop Hill Village**

Unit Code: **037/030/32** County: **Henry**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$202,741**

Equalized Assessed Valuation: **\$1,402,347**

Population: **150**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$7,740**

Blended Component Units

Number Submitted = 1
Cemetery Association

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$549,825	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$3,666	\$920	\$543
Revenue Collected During FY 16:	\$57,193	\$288,018	\$122,354
Expenditures During FY 16:	\$44,254	\$291,959	\$113,390
Per Capita Revenue:	\$381	\$728	\$325
Per Capita Expenditures:	\$295	\$777	\$314
Revenues over (under) Expenditures:	\$12,939	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1273.68%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$563,655	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$3,758	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$563,655	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$186.333	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.242	\$2,411	\$992
Revenue Collected During FY 16:	\$28.037	\$248,742	\$88,690
Expenditures During FY 16:	\$40.859	\$239,956	\$97,758
Per Capita Revenue:	\$187	\$660	\$240
Per Capita Expenditures:	\$272	\$647	\$261
Operating Income (loss):	-\$12.822	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	424.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$173.261	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.155	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cambridge Village**

Unit Code: 037/035/32 County: Henry

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,796,987

Equalized Assessed Valuation: \$17,949,482

Population: 2,168

Employees:

 Full Time: 7

 Part Time: 12

 Salaries Paid: \$365,222

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:	\$509,172	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$235	\$646	\$481
Revenue Collected During FY 16:	\$1,380,128	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,439,383	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$637	\$821	\$658
Per Capita Expenditures:	\$664	\$808	\$649
Revenues over (under) Expenditures:	-\$59,255	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	31.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$459,745	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$212	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,189	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$177,566	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,041,007	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,403	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,400.674	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.030	\$1,624	\$1,257
Revenue Collected During FY 16:	\$644.596	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$519.396	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$297	\$491	\$356
Per Capita Expenditures:	\$240	\$468	\$345
Operating Income (loss):	\$125.200	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	868.54%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,511.175	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.081	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cleveland Village**

Unit Code: **037/040/32** County: **Henry**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$217,240**

Equalized Assessed Valuation: **\$1,898,809**

Population: **188**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$9,960**

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:	\$309,721	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,647	\$920	\$543
Revenue Collected During FY 16:	\$62,205	\$288,018	\$122,354
Expenditures During FY 16:	\$121,895	\$291,959	\$113,390
Per Capita Revenue:	\$331	\$728	\$325
Per Capita Expenditures:	\$648	\$777	\$314
Revenues over (under) Expenditures:	-\$59,690	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	205.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$250,031	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,330	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$59,380	\$7,681	\$
Total Unreserved Funds:	\$190,651	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$3,602,836	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$703	\$646	\$481
Revenue Collected During FY 16:	\$3,362,893	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,099,248	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$656	\$821	\$658
Per Capita Expenditures:	\$800	\$808	\$649
Revenues over (under) Expenditures:	-\$736,355	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	66.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,730,580	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$533	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,505,686	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,224,894	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,458,299	\$12,217,292	\$2,700,000
Per Capita Debt:	\$870	\$1,619	\$786
General Obligation Debt over EAV:	1.45%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,654,049	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,884	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,566,699	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,640,757	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$306	\$491	\$356
Per Capita Expenditures:	\$320	\$468	\$345
Operating Income (loss):	-\$74,058	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	582.31%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,554,347	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,864	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$1,042,715	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,440	\$920	\$543
Revenue Collected During FY 16:	\$261,773	\$288,018	\$122,354
Expenditures During FY 16:	\$243,622	\$291,959	\$113,390
Per Capita Revenue:	\$362	\$728	\$325
Per Capita Expenditures:	\$336	\$777	\$314
Revenues over (under) Expenditures:	\$18,151	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	431.35%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,050,866	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,451	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$1,050,866	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$239,359	\$404,199	\$31,109
Per Capita Debt:	\$331	\$992	\$77
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:	\$726.139	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.003	\$2,411	\$992
Revenue Collected During FY 16:	\$177.898	\$248,742	\$88,690
Expenditures During FY 16:	\$165.425	\$239,956	\$97,758
Per Capita Revenue:	\$246	\$660	\$240
Per Capita Expenditures:	\$228	\$647	\$261
Operating Income (loss):	\$12.473	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	452.54%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$748.612	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.034	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bonnie Village**

Unit Code: **041/020/32** County: **Jefferson**

Fiscal Year End: **7/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$145,785**

Equalized Assessed Valuation: **\$2,702,251**

Population: **397**

Employees:

 Full Time: **2**

 Part Time: **9**

 Salaries Paid: **\$68,096**

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:	\$114,498	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$288	\$920	\$543
Revenue Collected During FY 16:	\$111,208	\$288,018	\$122,354
Expenditures During FY 16:	\$127,323	\$291,959	\$113,390
Per Capita Revenue:	\$280	\$728	\$325
Per Capita Expenditures:	\$321	\$777	\$314
Revenues over (under) Expenditures:	-\$16,115	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	77.27%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$98,383	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$248	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,256	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$82,327	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$57,000	\$404,199	\$31,109
Per Capita Debt:	\$144	\$992	\$77
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:	\$487.836	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.229	\$2,411	\$992
Revenue Collected During FY 16:	\$126.894	\$248,742	\$88,690
Expenditures During FY 16:	\$151.099	\$239,956	\$97,758
Per Capita Revenue:	\$320	\$660	\$240
Per Capita Expenditures:	\$381	\$647	\$261
Operating Income (loss):	-\$24.205	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	306.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$463.631	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.168	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckley Village**

Unit Code: 038/020/32 County: Iroquois

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$555,075

Equalized Assessed Valuation: \$4,780,160

Population: 600

Employees:

 Full Time: 1

 Part Time: 11

 Salaries Paid: \$77,976

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$273,504	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$456	\$920	\$543
Revenue Collected During FY 16:	\$206,952	\$288,018	\$122,354
Expenditures During FY 16:	\$219,326	\$291,959	\$113,390
Per Capita Revenue:	\$345	\$728	\$325
Per Capita Expenditures:	\$366	\$777	\$314
Revenues over (under) Expenditures:	-\$12,374	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	113.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$248,746	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$415	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,159	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$155,587	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$347,943	\$404,199	\$31,109
Per Capita Debt:	\$580	\$992	\$77
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:	\$448,402	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$747	\$2,411	\$992
Revenue Collected During FY 16:	\$145,321	\$248,742	\$88,690
Expenditures During FY 16:	\$158,593	\$239,956	\$97,758
Per Capita Revenue:	\$242	\$660	\$240
Per Capita Expenditures:	\$264	\$647	\$261
Operating Income (loss):	-\$13,272	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	282.18%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$447,514	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$746	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Annawan Village	
Unit Code:	037/020/32	County: Henry
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$4,772,938	
Equalized Assessed Valuation:	\$12,977,059	
Population:	900	
Employees:	Full Time:	4
	Part Time:	24
	Salaries Paid:	\$239,183

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$130,028	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	-\$144	\$920	\$543
Revenue Collected During FY 16:	\$705,449	\$288,018	\$122,354
Expenditures During FY 16:	\$852,053	\$291,959	\$113,390
Per Capita Revenue:	\$784	\$728	\$325
Per Capita Expenditures:	\$947	\$777	\$314
Revenues over (under) Expenditures:	-\$146,604	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	-9.08%	284.33%	169.26%
Ending Fund Balance for FY 16:	-\$77,338	\$372,292	\$191,191
Per Capita Ending Fund Balance:	-\$86	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$842,555	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$251,908	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$928,540	\$404,199	\$31,109
Per Capita Debt:	\$1,032	\$992	\$77
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:	\$383.377	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$426	\$2,411	\$992
Revenue Collected During FY 16:	\$193.156	\$248,742	\$88,690
Expenditures During FY 16:	\$250.556	\$239,956	\$97,758
Per Capita Revenue:	\$215	\$660	\$240
Per Capita Expenditures:	\$278	\$647	\$261
Operating Income (loss):	-\$57.400	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	150.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$377.913	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$420	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$465,178	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$560	\$920	\$543
Revenue Collected During FY 16:	\$438,849	\$288,018	\$122,354
Expenditures During FY 16:	\$400,926	\$291,959	\$113,390
Per Capita Revenue:	\$529	\$728	\$325
Per Capita Expenditures:	\$483	\$777	\$314
Revenues over (under) Expenditures:	\$37,923	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	125.48%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$503,101	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$606	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$152,729	\$7,681	\$
Total Unreserved Funds:	\$370,032	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$928.308	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.118	\$2,411	\$992
Revenue Collected During FY 16:	\$251.514	\$248,742	\$88,690
Expenditures During FY 16:	\$197.465	\$239,956	\$97,758
Per Capita Revenue:	\$303	\$660	\$240
Per Capita Expenditures:	\$238	\$647	\$261
Operating Income (loss):	\$54.049	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	497.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$982.357	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.184	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Clifton Village**

Unit Code: **038/035/32** County: **Iroquois**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,342,102**

Equalized Assessed Valuation: **\$17,526,252**

Population: **1,468**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$170,301**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$397,321	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$271	\$646	\$481
Revenue Collected During FY 16:	\$551,482	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$562,484	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$376	\$821	\$658
Per Capita Expenditures:	\$383	\$808	\$649
Revenues over (under) Expenditures:	-\$11,002	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	47.28%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$265,926	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$181	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$265,926	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,895,097	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,972	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,977.214	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.028	\$1,624	\$1,257
Revenue Collected During FY 16:	\$360.185	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,139.837	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$245	\$491	\$356
Per Capita Expenditures:	\$776	\$468	\$345
Operating Income (loss):	-\$779.652	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	164.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,869.658	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.274	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$638,585	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,038	\$920	\$543
Revenue Collected During FY 16:	\$250,611	\$288,018	\$122,354
Expenditures During FY 16:	\$225,258	\$291,959	\$113,390
Per Capita Revenue:	\$407	\$728	\$325
Per Capita Expenditures:	\$366	\$777	\$314
Revenues over (under) Expenditures:	\$25,353	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	294.75%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$663,938	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,080	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,865	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$662,073	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$463.135	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$753	\$2,411	\$992
Revenue Collected During FY 16:	\$89.332	\$248,742	\$88,690
Expenditures During FY 16:	\$67.813	\$239,956	\$97,758
Per Capita Revenue:	\$145	\$660	\$240
Per Capita Expenditures:	\$110	\$647	\$261
Operating Income (loss):	\$21.519	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	714.69%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$484.654	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$788	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ava City		
Unit Code:	039/010/30	County:	Jackson
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$875,900		
Equalized Assessed Valuation:	\$3,777,484		
Population:	654		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$150,396		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$440,071	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$673	\$920	\$543
Revenue Collected During FY 16:	\$439,808	\$288,018	\$122,354
Expenditures During FY 16:	\$544,512	\$291,959	\$113,390
Per Capita Revenue:	\$672	\$728	\$325
Per Capita Expenditures:	\$833	\$777	\$314
Revenues over (under) Expenditures:	-\$104,704	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	71.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$388,025	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$593	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,633	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$414,158	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$119,189	\$404,199	\$31,109
Per Capita Debt:	\$182	\$992	\$77
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:	\$612.872	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$937	\$2,411	\$992
Revenue Collected During FY 16:	\$228.641	\$248,742	\$88,690
Expenditures During FY 16:	\$196.963	\$239,956	\$97,758
Per Capita Revenue:	\$350	\$660	\$240
Per Capita Expenditures:	\$301	\$647	\$261
Operating Income (loss):	\$31.678	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	327.24%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$644.550	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$986	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Campbell Hill Village**

Unit Code: **039/015/32** County: **Jackson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$533,357**

Equalized Assessed Valuation: **\$2,524,908**

Population: **325**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$35,786**

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:	\$195,545	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$602	\$920	\$543
Revenue Collected During FY 16:	\$108,083	\$288,018	\$122,354
Expenditures During FY 16:	\$138,635	\$291,959	\$113,390
Per Capita Revenue:	\$333	\$728	\$325
Per Capita Expenditures:	\$427	\$777	\$314
Revenues over (under) Expenditures:	-\$30,552	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	143.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$198,555	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$611	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,558	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$152,996	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$296.342	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$912	\$2,411	\$992
Revenue Collected During FY 16:	\$109.570	\$248,742	\$88,690
Expenditures During FY 16:	\$126.341	\$239,956	\$97,758
Per Capita Revenue:	\$337	\$660	\$240
Per Capita Expenditures:	\$389	\$647	\$261
Operating Income (loss):	-\$16.771	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	194.72%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$246.009	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$757	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Carbondale City**

Unit Code: **039/020/30** County: **Jackson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,819,125**

Equalized Assessed Valuation: **\$297,573,815**

Population: **26,399**

Employees:

 Full Time: **304**

 Part Time: **15**

 Salaries Paid: **\$14,821,489**

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:	\$9,675,956	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$367	\$497	\$454
Revenue Collected During FY 16:	\$27,297,638	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$25,231,680	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,034	\$1,094	\$1,054
Per Capita Expenditures:	\$956	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,065,958	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	38.64%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$9,750,609	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$369	\$507	\$464

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:	\$4,182,816	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$29,746,775	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$79,729,632	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,020	\$2,570	\$1,961
General Obligation Debt over EAV:	7.18%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$53,592,675	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,030	\$1,390	\$1,114
Revenue Collected During FY 16:	\$12,244,916	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,218,663	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$464	\$455	\$325
Per Capita Expenditures:	\$349	\$438	\$333
Operating Income (loss):	\$3,026,253	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	602.59%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$55,550,295	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,104	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Beaverville Village**

Unit Code: **038/015/32** County: **Iroquois**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,550**

Equalized Assessed Valuation: **\$1,923,778**

Population: **278**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$14,920**

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:	\$421,376	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,516	\$920	\$543
Revenue Collected During FY 16:	\$106,283	\$288,018	\$122,354
Expenditures During FY 16:	\$129,520	\$291,959	\$113,390
Per Capita Revenue:	\$382	\$728	\$325
Per Capita Expenditures:	\$466	\$777	\$314
Revenues over (under) Expenditures:	-\$23,237	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	296.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$383,775	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,380	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,774	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$375,001	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$60.994	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$219	\$2,411	\$992
Revenue Collected During FY 16:	\$56.866	\$248,742	\$88,690
Expenditures During FY 16:	\$88.158	\$239,956	\$97,758
Per Capita Revenue:	\$205	\$660	\$240
Per Capita Expenditures:	\$317	\$647	\$261
Operating Income (loss):	-\$31.292	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	49.99%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$44.066	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$159	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$330,065	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$300	\$646	\$481
Revenue Collected During FY 16:	\$492,191	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$434,035	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$447	\$821	\$658
Per Capita Expenditures:	\$395	\$808	\$649
Revenues over (under) Expenditures:	\$58,156	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	95.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$415,821	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$378	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$423,651	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$82,147	\$12,217,292	\$2,700,000
Per Capita Debt:	\$75	\$1,619	\$786
General Obligation Debt over EAV:	0.44%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$922.247	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$838	\$1,624	\$1,257
Revenue Collected During FY 16:	\$318.212	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$278.484	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$289	\$491	\$356
Per Capita Expenditures:	\$253	\$468	\$345
Operating Income (loss):	\$39.728	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	335.52%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$934.375	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$849	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Charleston City		
Unit Code:	015/015/30	County:	Coles
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,167,009		
Equalized Assessed Valuation:	\$190,900,674		
Population:	21,838		
Employees:			
Full Time:	146		
Part Time:	41		
Salaries Paid:	\$8,908,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,949,009	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$272	\$646	\$481
Revenue Collected During FY 16:	\$13,952,404	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,116,751	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$639	\$821	\$658
Per Capita Expenditures:	\$646	\$808	\$649
Revenues over (under) Expenditures:	-\$164,347	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	41.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,876,865	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$269	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,265,391	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$31,649,347	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$16,279,617	\$12,217,292	\$2,700,000
Per Capita Debt:	\$745	\$1,619	\$786
General Obligation Debt over EAV:	4.88%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$26,655,446	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,221	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,463,210	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,094,445	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$250	\$491	\$356
Per Capita Expenditures:	\$233	\$468	\$345
Operating Income (loss):	\$368,765	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	511.77%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$26,071,608	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,194	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bondville Village**

Unit Code: 010/010/32 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$551,000

Equalized Assessed Valuation: \$5,645,666

Population: 443

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:	\$398,633	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$900	\$920	\$543
Revenue Collected During FY 16:	\$103,876	\$288,018	\$122,354
Expenditures During FY 16:	\$112,925	\$291,959	\$113,390
Per Capita Revenue:	\$234	\$728	\$325
Per Capita Expenditures:	\$255	\$777	\$314
Revenues over (under) Expenditures:	-\$9,049	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	344.99%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$389,584	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$879	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$231,052	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$166,657	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,004,512	\$404,199	\$31,109
Per Capita Debt:	\$6,782	\$992	\$77
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:	\$4,690,929	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$10,589	\$2,411	\$992
Revenue Collected During FY 16:	\$109,448	\$248,742	\$88,690
Expenditures During FY 16:	\$199,103	\$239,956	\$97,758
Per Capita Revenue:	\$247	\$660	\$240
Per Capita Expenditures:	\$449	\$647	\$261
Operating Income (loss):	-\$89,655	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	2311.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$4,601,274	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$10,387	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$75,172	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$215	\$920	\$543
Revenue Collected During FY 16:	\$93,551	\$288,018	\$122,354
Expenditures During FY 16:	\$81,664	\$291,959	\$113,390
Per Capita Revenue:	\$268	\$728	\$325
Per Capita Expenditures:	\$234	\$777	\$314
Revenues over (under) Expenditures:	\$11,887	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	106.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$87,059	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$249	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,104	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$54,955	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$425,000	\$404,199	\$31,109
Per Capita Debt:	\$1,218	\$992	\$77
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:	-\$96.926	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	-\$278	\$2,411	\$992
Revenue Collected During FY 16:	\$108.807	\$248,742	\$88,690
Expenditures During FY 16:	\$106.886	\$239,956	\$97,758
Per Capita Revenue:	\$312	\$660	\$240
Per Capita Expenditures:	\$306	\$647	\$261
Operating Income (loss):	\$1.921	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	-88.88%	455.53%	337.33%
Ending Retained Earnings for FY 16:	-\$95.005	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	-\$272	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Champaign City		
Unit Code:	010/020/30	County:	Champaign
Fiscal Year End:	6/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$140,412,177		
Equalized Assessed Valuation:	\$1,539,370,157		
Population:	86,096		
Employees:			
Full Time:	503		
Part Time:	79		
Salaries Paid:	\$38,218,999		

Blended Component Units

Number Submitted = 2
 Champaign Fire Pension
 Champaign Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$43,622,551	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$507	\$497	\$454
Revenue Collected During FY 16:	\$89,189,084	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$73,849,938	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,036	\$1,094	\$1,054
Per Capita Expenditures:	\$858	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$15,339,146	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	62.26%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$45,975,738	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$534	\$507	\$464

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:	\$21,265,067	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$2,598,033	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$148,923,666	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,730	\$2,570	\$1,961
General Obligation Debt over EAV:	3.79%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$51,445,029	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$598	\$1,390	\$1,114
Revenue Collected During FY 16:	\$5,999,406	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$6,224,743	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$70	\$455	\$325
Per Capita Expenditures:	\$72	\$438	\$333
Operating Income (loss):	-\$225,337	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	834.49%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$51,944,832	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$603	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$1,620,204	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,366	\$646	\$481
Revenue Collected During FY 16:	\$540,148	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$546,251	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$455	\$821	\$658
Per Capita Expenditures:	\$461	\$808	\$649
Revenues over (under) Expenditures:	-\$6,103	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	295.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,614,101	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,361	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,805	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,055,296	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,054,081	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,732	\$1,624	\$1,257
Revenue Collected During FY 16:	\$374,105	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$323,991	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$315	\$491	\$356
Per Capita Expenditures:	\$273	\$468	\$345
Operating Income (loss):	\$50,114	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	649.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,104,195	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,774	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bulpitt Village**

Unit Code: 011/015/32 County: Christian

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$237,400

Equalized Assessed Valuation: \$935,799

Population: 200

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$21,522

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:	\$134,915	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$675	\$920	\$543
Revenue Collected During FY 16:	\$47,161	\$288,018	\$122,354
Expenditures During FY 16:	\$77,863	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$389	\$777	\$314
Revenues over (under) Expenditures:	-\$30,702	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	133.84%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$104,213	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$521	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$104,213	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beardstown City		
Unit Code:	009/020/30	County:	Cass
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,691,846		
Equalized Assessed Valuation:	\$33,092,403		
Population:	5,738		
Employees:			
	Full Time:		42
	Part Time:		20
	Salaries Paid:		\$2,082,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,546,925	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$444	\$646	\$481
Revenue Collected During FY 16:	\$5,138,141	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,331,047	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$895	\$821	\$658
Per Capita Expenditures:	\$929	\$808	\$649
Revenues over (under) Expenditures:	-\$192,906	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	48.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,573,405	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$448	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,766,330	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$807,075	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,744,965	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,175	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,042,948	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,576	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,631,448	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,201,034	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$284	\$491	\$356
Per Capita Expenditures:	\$209	\$468	\$345
Operating Income (loss):	\$430,414	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	799.71%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,604,800	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,674	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Clay City Village**

Unit Code: 013/010/32 County: Clay

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,340,350

Equalized Assessed Valuation: \$5,463,817

Population: 943

Employees:

 Full Time: 6

 Part Time: 13

 Salaries Paid: \$276,770

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:	\$807,600	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$856	\$920	\$543
Revenue Collected During FY 16:	\$402,387	\$288,018	\$122,354
Expenditures During FY 16:	\$530,008	\$291,959	\$113,390
Per Capita Revenue:	\$427	\$728	\$325
Per Capita Expenditures:	\$562	\$777	\$314
Revenues over (under) Expenditures:	-\$127,621	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	128.30%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$679,979	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$721	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,650	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$629,329	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,438,000	\$404,199	\$31,109
Per Capita Debt:	\$2,585	\$992	\$77
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:	\$894.531	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$949	\$2,411	\$992
Revenue Collected During FY 16:	\$845.261	\$248,742	\$88,690
Expenditures During FY 16:	\$644.026	\$239,956	\$97,758
Per Capita Revenue:	\$896	\$660	\$240
Per Capita Expenditures:	\$683	\$647	\$261
Operating Income (loss):	\$201.235	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	170.14%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1.095.766	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.162	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$422,984	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$250	\$646	\$481
Revenue Collected During FY 16:	\$517,879	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$497,754	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$306	\$821	\$658
Per Capita Expenditures:	\$294	\$808	\$649
Revenues over (under) Expenditures:	\$20,125	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	89.02%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$443,109	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$262	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,294	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$193,815	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$772,442	\$12,217,292	\$2,700,000
Per Capita Debt:	\$457	\$1,619	\$786
General Obligation Debt over EAV:	0.79%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,969,265	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.164	\$1,624	\$1,257
Revenue Collected During FY 16:	\$589,086	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$681,178	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$348	\$491	\$356
Per Capita Expenditures:	\$403	\$468	\$345
Operating Income (loss):	-\$92,092	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	275.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,877,173	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.109	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Aviston Village**

Unit Code: **014/015/32** County: **Clinton**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,002,800**

Equalized Assessed Valuation: **\$38,214,691**

Population: **1,945**

Employees:

 Full Time: **4**

 Part Time: **28**

 Salaries Paid: **\$345,338**

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:	\$562,429	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$289	\$646	\$481
Revenue Collected During FY 16:	\$875,514	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$945,441	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$450	\$821	\$658
Per Capita Expenditures:	\$486	\$808	\$649
Revenues over (under) Expenditures:	-\$69,927	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	59.83%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$565,702	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$291	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$456,813	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$314,643	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$499,513	\$12,217,292	\$2,700,000
Per Capita Debt:	\$257	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,356,427	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,212	\$1,624	\$1,257
Revenue Collected During FY 16:	\$674,564	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$515,900	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$347	\$491	\$356
Per Capita Expenditures:	\$265	\$468	\$345
Operating Income (loss):	\$158,664	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	473.33%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,441,891	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,255	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bartelso Village		
Unit Code:	014/020/32	County:	Clinton
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,150,270		
Equalized Assessed Valuation:	\$8,719,409		
Population:	595		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$59,929	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$179,830	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$302	\$920	\$543
Revenue Collected During FY 16:	\$179,311	\$288,018	\$122,354
Expenditures During FY 16:	\$154,130	\$291,959	\$113,390
Per Capita Revenue:	\$301	\$728	\$325
Per Capita Expenditures:	\$259	\$777	\$314
Revenues over (under) Expenditures:	\$25,181	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	100.57%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$155,011	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$261	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$155,011	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$443,737	\$404,199	\$31,109
Per Capita Debt:	\$746	\$992	\$77
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:	\$403.659	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$678	\$2,411	\$992
Revenue Collected During FY 16:	\$184.942	\$248,742	\$88,690
Expenditures During FY 16:	\$160.150	\$239,956	\$97,758
Per Capita Revenue:	\$311	\$660	\$240
Per Capita Expenditures:	\$269	\$647	\$261
Operating Income (loss):	\$24.792	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	298.75%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$478.451	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$804	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Beckemeyer Village**

Unit Code: **014/025/32** County: **Clinton**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,029,875**

Equalized Assessed Valuation: **\$10,288,053**

Population: **1,023**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$168,597**

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:	\$323,125	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$316	\$646	\$481
Revenue Collected During FY 16:	\$393,325	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$349,249	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$384	\$821	\$658
Per Capita Expenditures:	\$341	\$808	\$649
Revenues over (under) Expenditures:	\$44,076	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	105.14%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$367,201	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$359	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,127	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$342,074	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,597,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,539	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,367.215	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.314	\$1,624	\$1,257
Revenue Collected During FY 16:	\$407.205	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$529.041	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$398	\$491	\$356
Per Capita Expenditures:	\$517	\$468	\$345
Operating Income (loss):	-\$121.836	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	424.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,245.379	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.195	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Breese City	
Unit Code:	014/030/30	County: Clinton
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,475,760	
Equalized Assessed Valuation:	\$88,871,798	
Population:	4,442	
Employees:		
Full Time:	39	
Part Time:	139	
Salaries Paid:	\$2,993,210	

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:	\$1,360,674	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$306	\$646	\$481
Revenue Collected During FY 16:	\$3,757,018	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,509,476	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$846	\$821	\$658
Per Capita Expenditures:	\$790	\$808	\$649
Revenues over (under) Expenditures:	\$247,542	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	49.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,736,786	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$391	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,024,900	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,007,422	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,488,236	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,461	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$15,021.694	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.382	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,692.895	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,403.051	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.732	\$491	\$356
Per Capita Expenditures:	\$1.667	\$468	\$345
Operating Income (loss):	\$289.844	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	205.09%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$15,182.968	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.418	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="29"/>
Part Time:	<input type="text" value="29"/>
Salaries Paid:	<input type="text" value="\$1,935,621"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,234,256	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$986	\$646	\$481
Revenue Collected During FY 16:	\$2,421,048	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,871,736	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$738	\$821	\$658
Per Capita Expenditures:	\$875	\$808	\$649
Revenues over (under) Expenditures:	-\$450,688	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	105.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,027,132	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$923	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,168,048	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,281,859	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,928,633	\$12,217,292	\$2,700,000
Per Capita Debt:	\$588	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,111,113	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.691	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,945,591	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,152,371	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.812	\$491	\$356
Per Capita Expenditures:	\$1.570	\$468	\$345
Operating Income (loss):	\$793,220	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	232.35%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11,971,387	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.649	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chrisman City**

Unit Code: **023/015/30** County: **Edgar**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,674,500**

Equalized Assessed Valuation: **\$9,617,694**

Population: **575**

Employees:

 Full Time: **5**

 Part Time: **8**

 Salaries Paid: **\$226,914**

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:	\$564,042	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$981	\$920	\$543
Revenue Collected During FY 16:	\$412,376	\$288,018	\$122,354
Expenditures During FY 16:	\$336,968	\$291,959	\$113,390
Per Capita Revenue:	\$717	\$728	\$325
Per Capita Expenditures:	\$586	\$777	\$314
Revenues over (under) Expenditures:	\$75,408	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	186.06%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$626,950	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,090	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$161,268	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$465,682	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,657,381	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,882	\$2,411	\$992
Revenue Collected During FY 16:	\$337,021	\$248,742	\$88,690
Expenditures During FY 16:	\$286,409	\$239,956	\$97,758
Per Capita Revenue:	\$586	\$660	\$240
Per Capita Expenditures:	\$498	\$647	\$261
Operating Income (loss):	\$50,612	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	600.71%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,720,493	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,992	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$1,244,852	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$450	\$646	\$481
Revenue Collected During FY 16:	\$1,862,790	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,593,185	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$673	\$821	\$658
Per Capita Expenditures:	\$575	\$808	\$649
Revenues over (under) Expenditures:	\$269,605	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	102.75%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,636,957	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$591	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$460,437	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$626,355	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,128,664	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,130	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,964,583	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.682	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,536,622	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,558,437	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.277	\$491	\$356
Per Capita Expenditures:	\$924	\$468	\$345
Operating Income (loss):	\$978,185	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	511.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$13,093,632	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.729	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buda Village**

Unit Code: 006/015/32 County: Bureau

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$730,570

Equalized Assessed Valuation: \$3,065,506

Population: 562

Employees:

 Full Time: 2

 Part Time: 11

 Salaries Paid: \$135,142

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:	\$1,603,097	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,852	\$920	\$543
Revenue Collected During FY 16:	\$239,746	\$288,018	\$122,354
Expenditures During FY 16:	\$282,558	\$291,959	\$113,390
Per Capita Revenue:	\$427	\$728	\$325
Per Capita Expenditures:	\$503	\$777	\$314
Revenues over (under) Expenditures:	-\$42,812	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	573.27%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,619,829	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,882	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,211	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$248,618	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$574,873	\$404,199	\$31,109
Per Capita Debt:	\$1,023	\$992	\$77
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:	\$1,937,980	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,448	\$2,411	\$992
Revenue Collected During FY 16:	\$158,995	\$248,742	\$88,690
Expenditures During FY 16:	\$196,735	\$239,956	\$97,758
Per Capita Revenue:	\$283	\$660	\$240
Per Capita Expenditures:	\$350	\$647	\$261
Operating Income (loss):	-\$37,740	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	965.89%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,900,240	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,381	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Clayton Village

Unit Code: 001/015/32 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$250,119

Equalized Assessed Valuation: \$3,741,195

Population: 709

Employees:

 Full Time: 2

 Part Time: 4

 Salaries Paid: \$95,741

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:	\$368,041	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$519	\$920	\$543
Revenue Collected During FY 16:	\$225,333	\$288,018	\$122,354
Expenditures During FY 16:	\$189,610	\$291,959	\$113,390
Per Capita Revenue:	\$318	\$728	\$325
Per Capita Expenditures:	\$267	\$777	\$314
Revenues over (under) Expenditures:	\$35,723	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	212.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$403,764	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$569	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,817	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$378,947	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$170,000	\$404,199	\$31,109
Per Capita Debt:	\$240	\$992	\$77
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:	\$531.783	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$750	\$2,411	\$992
Revenue Collected During FY 16:	\$152.666	\$248,742	\$88,690
Expenditures During FY 16:	\$169.283	\$239,956	\$97,758
Per Capita Revenue:	\$215	\$660	\$240
Per Capita Expenditures:	\$239	\$647	\$261
Operating Income (loss):	-\$16.617	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	304.32%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$515.166	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$727	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coatsburg Village**

Unit Code: 001/020/32 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$26,794

Equalized Assessed Valuation: \$1,091,343

Population: 147

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$5,365

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$117,544	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$800	\$920	\$543
Revenue Collected During FY 16:	\$27,416	\$288,018	\$122,354
Expenditures During FY 16:	\$24,388	\$291,959	\$113,390
Per Capita Revenue:	\$187	\$728	\$325
Per Capita Expenditures:	\$166	\$777	\$314
Revenues over (under) Expenditures:	\$3,028	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	494.39%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$120,572	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$820	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Columbus Village**

Unit Code: 001/025/32 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$16,472

Equalized Assessed Valuation: \$591,174

Population: 112

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$2,520

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:	\$90,718	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$810	\$920	\$543
Revenue Collected During FY 16:	\$22,548	\$288,018	\$122,354
Expenditures During FY 16:	\$11,964	\$291,959	\$113,390
Per Capita Revenue:	\$201	\$728	\$325
Per Capita Expenditures:	\$107	\$777	\$314
Revenues over (under) Expenditures:	\$10,584	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	846.72%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$101,302	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$904	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$76,775	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cairo City**

Unit Code: **002/010/30** County: **Alexander**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,701,525**

Equalized Assessed Valuation: **\$10,414,625**

Population: **2,996**

Employees:

 Full Time: **25**

 Part Time: **10**

 Salaries Paid: **\$1,072,103**

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:	\$167,140	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$56	\$646	\$481
Revenue Collected During FY 16:	\$3,511,578	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,494,985	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,172	\$821	\$658
Per Capita Expenditures:	\$1,167	\$808	\$649
Revenues over (under) Expenditures:	\$16,593	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	6.72%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$234,854	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$78	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,461,282	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,423,555	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$265,498	\$12,217,292	\$2,700,000
Per Capita Debt:	\$89	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,014,770	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$672	\$1,624	\$1,257
Revenue Collected During FY 16:	\$249,804	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$233,201	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$83	\$491	\$356
Per Capita Expenditures:	\$78	\$468	\$345
Operating Income (loss):	\$16,603	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	871.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,031,373	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$678	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Caledonia Village**

Unit Code: 004/005/32 County: Boone

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,952

Equalized Assessed Valuation: \$3,643,885

Population: 200

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$16,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$190,011	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$950	\$920	\$543
Revenue Collected During FY 16:	\$66,707	\$288,018	\$122,354
Expenditures During FY 16:	\$45,952	\$291,959	\$113,390
Per Capita Revenue:	\$334	\$728	\$325
Per Capita Expenditures:	\$230	\$777	\$314
Revenues over (under) Expenditures:	\$20,755	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	458.67%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$210,766	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,054	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,345	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$149,399	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belvidere City		
Unit Code:	004/010/30	County:	Boone
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,754,432		
Equalized Assessed Valuation:	\$293,958,710		
Population:	25,585		
Employees:			
Full Time:	115		
Part Time:	13		
Salaries Paid:	\$9,409,417		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,354,356	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$483	\$497	\$454
Revenue Collected During FY 16:	\$16,858,786	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$15,557,025	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$659	\$1,094	\$1,054
Per Capita Expenditures:	\$608	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,301,761	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	80.69%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$12,553,116	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$491	\$507	\$464

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:	\$1,372,556	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$17,615,320	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$38,454,687	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,503	\$2,570	\$1,961
General Obligation Debt over EAV:	0.00%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$45,526,806	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,779	\$1,390	\$1,114
Revenue Collected During FY 16:	\$6,065,544	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$5,770,974	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$237	\$455	\$325
Per Capita Expenditures:	\$226	\$438	\$333
Operating Income (loss):	\$294,570	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	780.21%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$45,025,762	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,760	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chandlerville Village**

Unit Code: **009/025/32** County: **Cass**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$713,523**

Equalized Assessed Valuation: **\$3,812,770**

Population: **541**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$119,994**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$452,825	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$837	\$920	\$543
Revenue Collected During FY 16:	\$264,301	\$288,018	\$122,354
Expenditures During FY 16:	\$281,353	\$291,959	\$113,390
Per Capita Revenue:	\$489	\$728	\$325
Per Capita Expenditures:	\$520	\$777	\$314
Revenues over (under) Expenditures:	-\$17,052	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	154.88%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$435,773	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$805	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$367,971	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$67,802	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$869,572	\$404,199	\$31,109
Per Capita Debt:	\$1,607	\$992	\$77
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:	\$1,705,213	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,152	\$2,411	\$992
Revenue Collected During FY 16:	\$195,371	\$248,742	\$88,690
Expenditures During FY 16:	\$194,862	\$239,956	\$97,758
Per Capita Revenue:	\$361	\$660	\$240
Per Capita Expenditures:	\$360	\$647	\$261
Operating Income (loss):	\$509	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	875.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,705,722	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,153	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arlington Village		
Unit Code:	006/010/32	County:	Bureau
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$227,690		
Equalized Assessed Valuation:	\$1,581,895		
Population:	193		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$26,342		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$52,633	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$273	\$920	\$543
Revenue Collected During FY 16:	\$80,342	\$288,018	\$122,354
Expenditures During FY 16:	\$80,691	\$291,959	\$113,390
Per Capita Revenue:	\$416	\$728	\$325
Per Capita Expenditures:	\$418	\$777	\$314
Revenues over (under) Expenditures:	-\$349	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	64.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$52,284	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$271	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,786	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$21,498	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$336,000	\$404,199	\$31,109
Per Capita Debt:	\$1,741	\$992	\$77
General Obligation Debt over EAV:	6.45%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,243,809	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$6,445	\$2,411	\$992
Revenue Collected During FY 16:	\$75,985	\$248,742	\$88,690
Expenditures During FY 16:	\$95,412	\$239,956	\$97,758
Per Capita Revenue:	\$394	\$660	\$240
Per Capita Expenditures:	\$494	\$647	\$261
Operating Income (loss):	-\$19,427	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1283.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,224,382	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$6,344	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Alsip Village		
Unit Code:	016/010/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,208,990		
Equalized Assessed Valuation:	\$470,501,161		
Population:	19,346		
Employees:			
Full Time:	138		
Part Time:	12		
Salaries Paid:	\$11,219,061		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$19,308,670	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$998	\$646	\$481
Revenue Collected During FY 16:	\$25,934,614	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$24,805,540	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,341	\$821	\$658
Per Capita Expenditures:	\$1,282	\$808	\$649
Revenues over (under) Expenditures:	\$1,129,074	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	82.02%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$20,345,668	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,052	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,837,367	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$43,470,953	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$87,001,942	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,497	\$1,619	\$786
General Obligation Debt over EAV:	3.43%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$23,733,168	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,227	\$1,624	\$1,257
Revenue Collected During FY 16:	\$15,861,057	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$14,850,806	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$820	\$491	\$356
Per Capita Expenditures:	\$768	\$468	\$345
Operating Income (loss):	\$1,010,251	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	168.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$24,983,324	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,291	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bureau Village**

Unit Code: **006/020/32** County: **Bureau**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,037,295**

Equalized Assessed Valuation: **\$1,894,549**

Population: **322**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$32,443**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$212,686	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$661	\$920	\$543
Revenue Collected During FY 16:	\$102,242	\$288,018	\$122,354
Expenditures During FY 16:	\$83,352	\$291,959	\$113,390
Per Capita Revenue:	\$318	\$728	\$325
Per Capita Expenditures:	\$259	\$777	\$314
Revenues over (under) Expenditures:	\$18,890	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	271.81%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$226,557	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$704	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,972	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$168,585	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$135,000	\$404,199	\$31,109
Per Capita Debt:	\$419	\$992	\$77
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:	\$1,295,965	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,025	\$2,411	\$992
Revenue Collected During FY 16:	\$136,830	\$248,742	\$88,690
Expenditures During FY 16:	\$167,617	\$239,956	\$97,758
Per Capita Revenue:	\$425	\$660	\$240
Per Capita Expenditures:	\$521	\$647	\$261
Operating Income (loss):	-\$30,787	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	756.72%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,268,397	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,939	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cherry Village**

Unit Code: **006/025/32** County: **Bureau**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$307,300**

Equalized Assessed Valuation: **\$4,426,941**

Population: **482**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$36,846**

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:	\$313,178	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$650	\$920	\$543
Revenue Collected During FY 16:	\$128,242	\$288,018	\$122,354
Expenditures During FY 16:	\$126,776	\$291,959	\$113,390
Per Capita Revenue:	\$266	\$728	\$325
Per Capita Expenditures:	\$263	\$777	\$314
Revenues over (under) Expenditures:	\$1,466	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	241.59%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$306,272	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$635	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,245	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$247,027	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$311.372	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$646	\$2,411	\$992
Revenue Collected During FY 16:	\$103.636	\$248,742	\$88,690
Expenditures During FY 16:	\$80.165	\$239,956	\$97,758
Per Capita Revenue:	\$215	\$660	\$240
Per Capita Expenditures:	\$166	\$647	\$261
Operating Income (loss):	\$23.471	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	428.14%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$343.215	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$712	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Batchtown Village**

Unit Code: **007/010/32** County: **Calhoun**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$124,650**

Equalized Assessed Valuation: **\$1,994,453**

Population: **208**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$13,337**

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:	\$264,418	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,271	\$920	\$543
Revenue Collected During FY 16:	\$60,878	\$288,018	\$122,354
Expenditures During FY 16:	\$69,370	\$291,959	\$113,390
Per Capita Revenue:	\$293	\$728	\$325
Per Capita Expenditures:	\$334	\$777	\$314
Revenues over (under) Expenditures:	-\$8,492	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	360.08%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$249,786	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,201	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,280	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$245,506	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$96.050	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$462	\$2,411	\$992
Revenue Collected During FY 16:	\$63.997	\$248,742	\$88,690
Expenditures During FY 16:	\$52.998	\$239,956	\$97,758
Per Capita Revenue:	\$308	\$660	\$240
Per Capita Expenditures:	\$255	\$647	\$261
Operating Income (loss):	\$10.999	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	213.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$113.189	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$544	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brussels Village**

Unit Code: **007/015/32** County: **Calhoun**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$225,000**

Equalized Assessed Valuation: **\$1,540,430**

Population: **150**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$6,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$209,669	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,398	\$920	\$543
Revenue Collected During FY 16:	\$166,213	\$288,018	\$122,354
Expenditures During FY 16:	\$175,364	\$291,959	\$113,390
Per Capita Revenue:	\$1,108	\$728	\$325
Per Capita Expenditures:	\$1,169	\$777	\$314
Revenues over (under) Expenditures:	-\$9,151	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	114.34%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$200,518	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,337	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$197,012	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$59,487	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$397	\$2,411	\$992
Revenue Collected During FY 16:	\$45,403	\$248,742	\$88,690
Expenditures During FY 16:	\$48,428	\$239,956	\$97,758
Per Capita Revenue:	\$303	\$660	\$240
Per Capita Expenditures:	\$323	\$647	\$261
Operating Income (loss):	-\$3,025	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	116.59%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$56,462	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$376	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chadwick Village**

Unit Code: **008/010/32** County: **Carroll**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$601,250**

Equalized Assessed Valuation: **\$4,807,908**

Population: **529**

Employees:

 Full Time: **3**

 Part Time: **6**

 Salaries Paid: **\$128,322**

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:	\$399,684	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$756	\$920	\$543
Revenue Collected During FY 16:	\$230,090	\$288,018	\$122,354
Expenditures During FY 16:	\$349,247	\$291,959	\$113,390
Per Capita Revenue:	\$435	\$728	\$325
Per Capita Expenditures:	\$660	\$777	\$314
Revenues over (under) Expenditures:	-\$119,157	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	80.32%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$280,527	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$530	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,045	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$147,482	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,130,865	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,138	\$2,411	\$992
Revenue Collected During FY 16:	\$162,919	\$248,742	\$88,690
Expenditures During FY 16:	\$176,965	\$239,956	\$97,758
Per Capita Revenue:	\$308	\$660	\$240
Per Capita Expenditures:	\$335	\$647	\$261
Operating Income (loss):	-\$14,046	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	631.10%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,116,819	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,111	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Arenzville Village**

Unit Code: **009/010/32** County: **Cass**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,285,150**

Equalized Assessed Valuation: **\$4,053,284**

Population: **1,175**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$80,841**

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:	\$800,867	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$682	\$646	\$481
Revenue Collected During FY 16:	\$160,495	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$147,630	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$137	\$821	\$658
Per Capita Expenditures:	\$126	\$808	\$649
Revenues over (under) Expenditures:	\$12,865	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	551.20%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$813,732	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$693	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,424	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$668,308	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$448,425	\$12,217,292	\$2,700,000
Per Capita Debt:	\$382	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,626,585	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,384	\$1,624	\$1,257
Revenue Collected During FY 16:	\$127,954	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$154,622	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$109	\$491	\$356
Per Capita Expenditures:	\$132	\$468	\$345
Operating Income (loss):	-\$26,668	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1034.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,599,917	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,362	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Capron Village**

Unit Code: **004/015/32** County: **Boone**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,055,323**

Equalized Assessed Valuation: **\$10,865,616**

Population: **1,400**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$191,907**

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:	\$537,310	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$384	\$646	\$481
Revenue Collected During FY 16:	\$454,261	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$346,085	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$324	\$821	\$658
Per Capita Expenditures:	\$247	\$808	\$649
Revenues over (under) Expenditures:	\$108,176	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	186.51%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$645,486	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$461	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,635	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$511,851	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,017,881	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,441	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,340,223	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$957	\$1,624	\$1,257
Revenue Collected During FY 16:	\$539,031	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$487,581	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$385	\$491	\$356
Per Capita Expenditures:	\$348	\$468	\$345
Operating Income (loss):	\$51,450	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	285.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,391,673	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$994	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Camargo Village**

Unit Code: **021/020/32** County: **Douglas**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$540,900**

Equalized Assessed Valuation: **\$5,035,455**

Population: **1,200**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$94,031**

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:	\$63,658	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$53	\$646	\$481
Revenue Collected During FY 16:	\$170,291	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$147,650	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$142	\$821	\$658
Per Capita Expenditures:	\$123	\$808	\$649
Revenues over (under) Expenditures:	\$22,641	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	58.45%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$86,299	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$72	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$86,299	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$505,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$421	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$532.128	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$443	\$1,624	\$1,257
Revenue Collected During FY 16:	\$219.664	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$190.791	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$183	\$491	\$356
Per Capita Expenditures:	\$159	\$468	\$345
Operating Income (loss):	\$28.873	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	294.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$561.001	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$468	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashmore Village		
Unit Code:	015/010/32	County:	Coles
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$817,625		
Equalized Assessed Valuation:	\$6,147,109		
Population:	785		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$117,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$624,505	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$796	\$920	\$543
Revenue Collected During FY 16:	\$230,385	\$288,018	\$122,354
Expenditures During FY 16:	\$176,243	\$291,959	\$113,390
Per Capita Revenue:	\$293	\$728	\$325
Per Capita Expenditures:	\$225	\$777	\$314
Revenues over (under) Expenditures:	\$54,142	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	385.06%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$678,647	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$865	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,827	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$608,295	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$738,000	\$404,199	\$31,109
Per Capita Debt:	\$940	\$992	\$77
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:	\$716.671	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$913	\$2,411	\$992
Revenue Collected During FY 16:	\$174.276	\$248,742	\$88,690
Expenditures During FY 16:	\$182.025	\$239,956	\$97,758
Per Capita Revenue:	\$222	\$660	\$240
Per Capita Expenditures:	\$232	\$647	\$261
Operating Income (loss):	-\$7.749	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	389.46%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$708.922	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$903	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Country Club Hills City	
Unit Code:	016/120/30	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$41,552,429	
Equalized Assessed Valuation:	\$176,086,751	
Population:	16,886	
Employees:		
Full Time:	120	
Part Time:	90	
Salaries Paid:	\$9,926,109	

Blended Component Units

Number Submitted = 2
Country Club Hills Fire Pension
Country Club Hills Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,905,043	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$172	\$646	\$481
Revenue Collected During FY 16:	\$23,163,243	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$27,243,526	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,372	\$821	\$658
Per Capita Expenditures:	\$1,613	\$808	\$649
Revenues over (under) Expenditures:	-\$4,080,283	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-4.31%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$1,175,240	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$70	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,240,636	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$29,313,362	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$84,861,510	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,026	\$1,619	\$786
General Obligation Debt over EAV:	27.24%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,563,884	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$211	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,408,957	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,804,882	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$261	\$491	\$356
Per Capita Expenditures:	\$285	\$468	\$345
Operating Income (loss):	-\$395,925	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	62.61%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,008,307	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$178	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Countryside City		
Unit Code:	016/125/30	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,033,464		
Equalized Assessed Valuation:	\$252,543,400		
Population:	5,836		
Employees:			
Full Time:	55		
Part Time:			
Salaries Paid:	\$3,962,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,497,892	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,970	\$646	\$481
Revenue Collected During FY 16:	\$12,834,009	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,032,116	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,199	\$821	\$658
Per Capita Expenditures:	\$2,404	\$808	\$649
Revenues over (under) Expenditures:	-\$1,198,107	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	79.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,143,517	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,909	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,002,114	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,169,926	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$23,869,757	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,090	\$1,619	\$786
General Obligation Debt over EAV:	9.16%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,149,520	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,767	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,628,620	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,431,299	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$793	\$491	\$356
Per Capita Expenditures:	\$759	\$468	\$345
Operating Income (loss):	\$197,321	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	368.90%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$16,346,841	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,801	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="26"/>
Part Time:	<input type="text" value="166"/>
Salaries Paid:	<input type="text" value="\$4,025,516"/>

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$6,948,095	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$630	\$646	\$481
Revenue Collected During FY 16:	\$21,848,075	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,125,836	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,981	\$821	\$658
Per Capita Expenditures:	\$1,371	\$808	\$649
Revenues over (under) Expenditures:	\$6,722,239	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	62.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,482,832	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$860	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,255,840	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$35,231,110	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$40,611,820	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,682	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,897,234	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,713	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,238,157	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,255,048	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$294	\$491	\$356
Per Capita Expenditures:	\$295	\$468	\$345
Operating Income (loss):	-\$16,891	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	580.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$18,880,343	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,712	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cortland Town**

Unit Code: 019/010/31 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,695,628

Equalized Assessed Valuation: \$55,621,683

Population: 4,270

Employees:

 Full Time: 14

 Part Time: 11

 Salaries Paid: \$816,009

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$21,031	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$5	\$646	\$481
Revenue Collected During FY 16:	\$1,857,087	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,133,483	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$435	\$821	\$658
Per Capita Expenditures:	\$500	\$808	\$649
Revenues over (under) Expenditures:	-\$276,396	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	6.12%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$130,635	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$31	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$546,900	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$508,745	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,552,294	\$12,217,292	\$2,700,000
Per Capita Debt:	\$364	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$24,556,948	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$5,751	\$1,624	\$1,257
Revenue Collected During FY 16:	\$954,460	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,549,250	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$224	\$491	\$356
Per Capita Expenditures:	\$363	\$468	\$345
Operating Income (loss):	-\$594,790	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1542.69%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$23,900,146	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$5,597	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clinton City
Unit Code:	020/010/30
County:	Dewitt
Fiscal Year End:	4/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$26,397,174
Equalized Assessed Valuation:	\$64,811,286
Population:	7,500
Employees:	
Full Time:	180
Part Time:	50
Salaries Paid:	\$7,402,950

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,075,909	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$677	\$646	\$481
Revenue Collected During FY 16:	\$4,959,474	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,740,350	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$661	\$821	\$658
Per Capita Expenditures:	\$632	\$808	\$649
Revenues over (under) Expenditures:	\$219,124	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	106.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,063,809	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$675	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,720,658	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$712,488	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,932,207	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,191	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,219,827	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$963	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,761,077	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,184,083	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$235	\$491	\$356
Per Capita Expenditures:	\$291	\$468	\$345
Operating Income (loss):	-\$423,006	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	313.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,844,607	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$913	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chicago Ridge Village	
Unit Code:	016/110/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,270,827	
Equalized Assessed Valuation:	\$804,032,523	
Population:	14,305	
Employees:		
Full Time:		81
Part Time:		136
Salaries Paid:		\$8,160,986

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,490,017	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$593	\$646	\$481
Revenue Collected During FY 16:	\$18,684,368	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,842,586	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,306	\$821	\$658
Per Capita Expenditures:	\$1,107	\$808	\$649
Revenues over (under) Expenditures:	\$2,841,782	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	71.03%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,253,759	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$787	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,146,970	\$10,194	\$
Total Unreserved Funds:	\$10,106,789	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$49,253,864	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,443	\$1,619	\$786
General Obligation Debt over EAV:	0.43%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,105,612	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$567	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,490,719	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,597,989	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$244	\$491	\$356
Per Capita Expenditures:	\$252	\$468	\$345
Operating Income (loss):	-\$107,270	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	222.30%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,998,342	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$559	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Arthur Village**

Unit Code: **021/015/32** County: **Douglas**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,950,346**

Equalized Assessed Valuation: **\$39,598,996**

Population: **2,116**

Employees:

 Full Time: **12**

 Part Time: **21**

 Salaries Paid: **\$597,555**

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:	\$1,320,364	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$624	\$646	\$481
Revenue Collected During FY 16:	\$1,582,656	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,367,110	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$748	\$821	\$658
Per Capita Expenditures:	\$646	\$808	\$649
Revenues over (under) Expenditures:	\$215,546	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	112.35%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,535,910	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$726	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$447,268	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,199,975	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$453,590	\$12,217,292	\$2,700,000
Per Capita Debt:	\$214	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,176,278	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,501	\$1,624	\$1,257
Revenue Collected During FY 16:	\$655,296	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$648,104	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$310	\$491	\$356
Per Capita Expenditures:	\$306	\$468	\$345
Operating Income (loss):	\$7,192	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	491.20%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,183,470	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,504	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Chicago Heights City	
Unit Code:	016/105/30	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$69,275,321	
Equalized Assessed Valuation:	\$313,709,550	
Population:	30,276	
Employees:		
Full Time:	267	
Part Time:	23	
Salaries Paid:	\$18,355,845	

Blended Component Units

Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,211,295	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$403	\$497	\$454
Revenue Collected During FY 16:	\$35,621,898	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$38,464,827	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,177	\$1,094	\$1,054
Per Capita Expenditures:	\$1,270	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$2,842,929	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	12.60%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$4,845,018	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$160	\$507	\$464

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:	\$7,342,064	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$164,908,741	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$197,260,818	\$134,742,616	\$79,395,355
Per Capita Debt:	\$6,515	\$2,570	\$1,961
General Obligation Debt over EAV:	15.81%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,576,164	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$382	\$1,390	\$1,114
Revenue Collected During FY 16:	\$16,310,267	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$14,933,806	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$539	\$455	\$325
Per Capita Expenditures:	\$493	\$438	\$333
Operating Income (loss):	\$1,376,461	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	87.11%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$13,008,149	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$430	\$1,401	\$1,096



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Addison Village	
Unit Code:	022/010/32	County: Dupage
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$67,365,733	
Equalized Assessed Valuation:	\$980,650,193	
Population:	36,942	
Employees:		
Full Time:	211	
Part Time:	14	
Salaries Paid:	\$24,105,125	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,388,718	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$281	\$497	\$454
Revenue Collected During FY 16:	\$35,901,506	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$34,597,967	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$972	\$1,094	\$1,054
Per Capita Expenditures:	\$937	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,303,539	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	34.04%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$11,778,525	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$319	\$507	\$464

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:	\$3,234,609	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$35,495,682	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$34,818,793	\$134,742,616	\$79,395,355
Per Capita Debt:	\$943	\$2,570	\$1,961
General Obligation Debt over EAV:	2.28%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$57,189,811	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,548	\$1,390	\$1,114
Revenue Collected During FY 16:	\$15,289,278	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$16,061,021	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$414	\$455	\$325
Per Capita Expenditures:	\$435	\$438	\$333
Operating Income (loss):	-\$771,743	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	338.92%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$54,434,089	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,474	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bensenville Village**

Unit Code: 022/015/32 County: Dupage

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$55,643,387

Equalized Assessed Valuation: \$501,532,530

Population: 18,352

Employees:

Full Time:	115
Part Time:	88
Salaries Paid:	\$10,000,071

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,261,480	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$995	\$646	\$481
Revenue Collected During FY 16:	\$21,806,044	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$17,226,049	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,188	\$821	\$658
Per Capita Expenditures:	\$939	\$808	\$649
Revenues over (under) Expenditures:	\$4,579,995	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	119.74%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$20,626,763	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,124	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,246,171	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$3,077,507	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$111,316,979	\$12,217,292	\$2,700,000
Per Capita Debt:	\$6,066	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$66,320,697	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,614	\$1,624	\$1,257
Revenue Collected During FY 16:	\$12,740,549	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$11,529,175	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$694	\$491	\$356
Per Capita Expenditures:	\$628	\$468	\$345
Operating Income (loss):	\$1,211,374	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	579.85%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$66,852,071	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,643	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bloomington Village		
Unit Code:	022/020/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,327,330		
Equalized Assessed Valuation:	\$755,719,103		
Population:	22,254		
Employees:			
Full Time:	118		
Part Time:	43		
Salaries Paid:	\$10,841,602		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$17,538,791	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$788	\$646	\$481
Revenue Collected During FY 16:	\$22,930,038	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$20,276,480	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,030	\$821	\$658
Per Capita Expenditures:	\$911	\$808	\$649
Revenues over (under) Expenditures:	\$2,653,558	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	83.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$16,938,429	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$761	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,082,036	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$17,156,633	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$27,616,065	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,241	\$1,619	\$786
General Obligation Debt over EAV:	1.03%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$49,831,778	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,239	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,449,433	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$12,077,747	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$470	\$491	\$356
Per Capita Expenditures:	\$543	\$468	\$345
Operating Income (loss):	-\$1,628,314	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	404.19%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$48,816,957	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,194	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burr Ridge Village
Unit Code:	022/025/32
County:	Dupage
Fiscal Year End:	4/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$18,105,245
Equalized Assessed Valuation:	\$1,003,953,267
Population:	10,559
Employees:	
Full Time:	53
Part Time:	11
Salaries Paid:	\$4,571,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,010,374	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$569	\$646	\$481
Revenue Collected During FY 16:	\$9,007,493	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,592,974	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$853	\$821	\$658
Per Capita Expenditures:	\$814	\$808	\$649
Revenues over (under) Expenditures:	\$414,519	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	70.39%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,048,293	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$573	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,521,964	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$750,565	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$21,371,974	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,024	\$1,619	\$786
General Obligation Debt over EAV:	0.64%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$60,946,658	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$5,772	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,651,714	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,089,877	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$441	\$491	\$356
Per Capita Expenditures:	\$577	\$468	\$345
Operating Income (loss):	-\$1,438,163	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	971.15%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$59,141,582	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$5,601	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carol Stream Village	
Unit Code:	022/030/32	County: Dupage
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$49,420,526	
Equalized Assessed Valuation:	\$1,069,312,531	
Population:	39,711	
Employees:		
Full Time:	138	
Part Time:	23	
Salaries Paid:	\$12,707,625	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$21,670,322	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$546	\$497	\$454
Revenue Collected During FY 16:	\$27,985,193	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$22,294,466	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$705	\$1,094	\$1,054
Per Capita Expenditures:	\$561	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$5,690,727	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	78.56%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$17,515,243	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$441	\$507	\$464

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:	\$4,951,462	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	\$9,997,125	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,560,494	\$134,742,616	\$79,395,355
Per Capita Debt:	\$90	\$2,570	\$1,961
General Obligation Debt over EAV:	0.00%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$45,044,699	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.134	\$1,390	\$1,114
Revenue Collected During FY 16:	\$10,428,348	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$12,435,702	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$263	\$455	\$325
Per Capita Expenditures:	\$313	\$438	\$333
Operating Income (loss):	-\$2,007,354	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	340.37%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$42,326,958	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.066	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$329,404	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$620	\$920	\$543
Revenue Collected During FY 16:	\$172,556	\$288,018	\$122,354
Expenditures During FY 16:	\$139,006	\$291,959	\$113,390
Per Capita Revenue:	\$325	\$728	\$325
Per Capita Expenditures:	\$262	\$777	\$314
Revenues over (under) Expenditures:	\$33,550	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	261.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$362,954	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$684	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,277	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$234,677	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$353,050	\$404,199	\$31,109
Per Capita Debt:	\$665	\$992	\$77
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:	\$1,531,320	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,884	\$2,411	\$992
Revenue Collected During FY 16:	\$130,054	\$248,742	\$88,690
Expenditures During FY 16:	\$155,210	\$239,956	\$97,758
Per Capita Revenue:	\$245	\$660	\$240
Per Capita Expenditures:	\$292	\$647	\$261
Operating Income (loss):	-\$25,156	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	970.40%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,506,164	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,836	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$2,009,725	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$689	\$646	\$481
Revenue Collected During FY 16:	\$2,936,289	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,828,629	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,007	\$821	\$658
Per Capita Expenditures:	\$970	\$808	\$649
Revenues over (under) Expenditures:	\$107,660	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	69.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,963,557	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$673	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,094,853	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$131,296	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,312,639	\$12,217,292	\$2,700,000
Per Capita Debt:	\$793	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,844,576	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$976	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,630,713	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,281,534	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$559	\$491	\$356
Per Capita Expenditures:	\$439	\$468	\$345
Operating Income (loss):	\$349,179	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	265.10%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,397,407	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,165	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Broadview Village		
Unit Code:	016/065/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,565,339		
Equalized Assessed Valuation:	\$185,365,609		
Population:	7,918		
Employees:			
Full Time:			89
Part Time:			12
Salaries Paid:			\$6,880,587

Blended Component Units

Number Submitted = 2
 Village of Broadview Fire Pension Fund
 Village of Broadview Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,022,848	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,024	\$646	\$481
Revenue Collected During FY 16:	\$20,256,762	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$25,510,178	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,558	\$821	\$658
Per Capita Expenditures:	\$3,222	\$808	\$649
Revenues over (under) Expenditures:	-\$5,253,416	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	43.14%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,005,286	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,390	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,666,920	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$30,938,737	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$45,845,197	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,790	\$1,619	\$786
General Obligation Debt over EAV:	2.85%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,853,432	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,371	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,409,205	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,458,889	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$431	\$491	\$356
Per Capita Expenditures:	\$437	\$468	\$345
Operating Income (loss):	-\$49,684	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	312.35%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,803,748	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,364	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Arlington Heights Village	
Unit Code:	016/015/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$283,746,476	
Equalized Assessed Valuation:	\$2,447,051,759	
Population:	75,101	
Employees:		
Full Time:		413
Part Time:		14
Salaries Paid:		\$70,731,901

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$37,816,338	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$504	\$497	\$454
Revenue Collected During FY 16:	\$137,127,807	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$129,458,515	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,826	\$1,094	\$1,054
Per Capita Expenditures:	\$1,724	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$7,669,292	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	33.92%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$43,915,117	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$585	\$507	\$464

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:	\$18,509,205	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$39,209,690	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$66,254,370	\$134,742,616	\$79,395,355
Per Capita Debt:	\$882	\$2,570	\$1,961
General Obligation Debt over EAV:	2.71%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$51,693,215	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$688	\$1,390	\$1,114
Revenue Collected During FY 16:	\$32,171,510	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$37,284,842	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$428	\$455	\$325
Per Capita Expenditures:	\$496	\$438	\$333
Operating Income (loss):	-\$5,113,332	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	123.59%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$46,079,883	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$614	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Village		
Unit Code:	016/020/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,273,900		
Equalized Assessed Valuation:	\$550,085,775		
Population:	10,327		
Employees:			
Full Time:			90
Part Time:			58
Salaries Paid:			\$8,741,904

Blended Component Units

Number Submitted = 2
 Fire Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,561,769	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$829	\$646	\$481
Revenue Collected During FY 16:	\$14,993,264	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$13,490,725	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,452	\$821	\$658
Per Capita Expenditures:	\$1,306	\$808	\$649
Revenues over (under) Expenditures:	\$1,502,539	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	64.04%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,639,308	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$837	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$427,967	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$5,406,679	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$53,343,424	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,165	\$1,619	\$786
General Obligation Debt over EAV:	0.22%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$33,828,090	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,276	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,929,226	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,651,442	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$961	\$491	\$356
Per Capita Expenditures:	\$838	\$468	\$345
Operating Income (loss):	\$1,277,784	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	405.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$35,105,874	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,399	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Barrington Hills Village**

Unit Code: **016/025/32** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,776,029**

Equalized Assessed Valuation: **\$405,947,654**

Population: **4,209**

Employees:

 Full Time: **23**

 Part Time:

 Salaries Paid: **\$2,407,629**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,507,778	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$833	\$646	\$481
Revenue Collected During FY 16:	\$7,696,091	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,228,313	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,828	\$821	\$658
Per Capita Expenditures:	\$1,717	\$808	\$649
Revenues over (under) Expenditures:	\$467,778	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	55.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,987,162	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$947	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,823,081	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,423,948	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$966,800	\$12,217,292	\$2,700,000
Per Capita Debt:	\$230	\$1,619	\$786
General Obligation Debt over EAV:	0.23%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Bartlett Village**

Unit Code: 016/030/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$63,395,533

Equalized Assessed Valuation: \$957,991,785

Population: 41,208

Employees:

 Full Time: 161

 Part Time: 64

 Salaries Paid: \$15,372,521

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,162,353	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$392	\$497	\$454
Revenue Collected During FY 16:	\$23,154,485	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$22,678,197	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$562	\$1,094	\$1,054
Per Capita Expenditures:	\$550	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$476,288	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	74.88%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$16,981,891	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$412	\$507	\$464

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:	\$7,588,842	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$37,438,454	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$64,718,276	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,571	\$2,570	\$1,961
General Obligation Debt over EAV:	2.53%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$47,770,436	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.159	\$1,390	\$1,114
Revenue Collected During FY 16:	\$12,271.105	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$15,258.874	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$298	\$455	\$325
Per Capita Expenditures:	\$370	\$438	\$333
Operating Income (loss):	-\$2,987.769	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	287.31%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$43,840.602	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.064	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bedford Park Village**

Unit Code: **016/035/32** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,003,900**

Equalized Assessed Valuation: **\$324,126,573**

Population: **600**

Employees:

 Full Time: **127**

 Part Time: **13**

 Salaries Paid: **\$12,790,991**

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:	\$22,067,108	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$36,779	\$920	\$543
Revenue Collected During FY 16:	\$29,517,823	\$288,018	\$122,354
Expenditures During FY 16:	\$25,891,929	\$291,959	\$113,390
Per Capita Revenue:	\$49,196	\$728	\$325
Per Capita Expenditures:	\$43,153	\$777	\$314
Revenues over (under) Expenditures:	\$3,625,894	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	93.85%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$24,298,730	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$40,498	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,231,336	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$36,579,523	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$55,706,811	\$404,199	\$31,109
Per Capita Debt:	\$92,845	\$992	\$77
General Obligation Debt over EAV:	3.71%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$27,031,300	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$45,052	\$2,411	\$992
Revenue Collected During FY 16:	\$39,290,776	\$248,742	\$88,690
Expenditures During FY 16:	\$34,398,454	\$239,956	\$97,758
Per Capita Revenue:	\$65,485	\$660	\$240
Per Capita Expenditures:	\$57,331	\$647	\$261
Operating Income (loss):	\$4,892,322	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	86.99%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$29,923,622	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$49,873	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bellwood Village	
Unit Code:	016/040/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$99,750,166	
Equalized Assessed Valuation:	\$201,022,973	
Population:	19,071	
Employees:		
Full Time:	103	
Part Time:	76	
Salaries Paid:	\$9,412,814	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,483,056	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$340	\$646	\$481
Revenue Collected During FY 16:	\$24,216,679	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$23,097,015	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,270	\$821	\$658
Per Capita Expenditures:	\$1,211	\$808	\$649
Revenues over (under) Expenditures:	\$1,119,664	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	43.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$10,135,205	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$531	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,084,672	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$107,585,380	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$168,798,668	\$12,217,292	\$2,700,000
Per Capita Debt:	\$8,851	\$1,619	\$786
General Obligation Debt over EAV:	40.28%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,251,276	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$328	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,831,789	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,283,392	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$358	\$491	\$356
Per Capita Expenditures:	\$277	\$468	\$345
Operating Income (loss):	\$1,548,397	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	148.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,833,503	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$411	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Cicero Town**

Unit Code: **016/115/31** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$187,141,275**

Equalized Assessed Valuation: **\$553,571,989**

Population: **83,886**

Employees:

 Full Time: **591**

 Part Time: **316**

 Salaries Paid: **\$32,244,501**

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:	\$9,417,754	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$112	\$497	\$454
Revenue Collected During FY 16:	\$100,129,497	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$100,240,742	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,194	\$1,094	\$1,054
Per Capita Expenditures:	\$1,195	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$111,245	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	18.26%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$18,299,457	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$218	\$507	\$464

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:	\$15,576,805	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$200,681,815	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$300,871,883	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,587	\$2,570	\$1,961
General Obligation Debt over EAV:	13.01%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,124,789	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$25	\$1,390	\$1,114
Revenue Collected During FY 16:	\$20,354,114	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$20,283,735	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$243	\$455	\$325
Per Capita Expenditures:	\$242	\$438	\$333
Operating Income (loss):	\$70,379	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	14.74%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$2,988,872	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$36	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Berwyn City**

Unit Code: **016/050/30** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,915,169**

Equalized Assessed Valuation: **\$600,456,432**

Population: **55,748**

Employees:

Full Time:	372
Part Time:	168
Salaries Paid:	\$40,534,454

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,802,726	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$427	\$497	\$454
Revenue Collected During FY 16:	\$64,363,922	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$66,423,818	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,155	\$1,094	\$1,054
Per Capita Expenditures:	\$1,192	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$2,059,896	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	24.84%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$16,497,104	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$296	\$507	\$464

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:	\$4,374,268	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$145,555,971	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$276,926,852	\$134,742,616	\$79,395,355
Per Capita Debt:	\$4,967	\$2,570	\$1,961
General Obligation Debt over EAV:	27.34%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$29,187,565	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$524	\$1,390	\$1,114
Revenue Collected During FY 16:	\$16,756,360	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$20,506,153	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$301	\$455	\$325
Per Capita Expenditures:	\$368	\$438	\$333
Operating Income (loss):	-\$3,749,793	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	124.05%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$25,437,772	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$456	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brocton Village**

Unit Code: 023/010/32 County: Edgar

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$343,050

Equalized Assessed Valuation: \$1,238,504

Population: 322

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$27,195

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$151,850	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$472	\$920	\$543
Revenue Collected During FY 16:	\$82,281	\$288,018	\$122,354
Expenditures During FY 16:	\$91,094	\$291,959	\$113,390
Per Capita Revenue:	\$256	\$728	\$325
Per Capita Expenditures:	\$283	\$777	\$314
Revenues over (under) Expenditures:	-\$8,813	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	146.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$133,730	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$415	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,680	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$109,050	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$348,645	\$404,199	\$31,109
Per Capita Debt:	\$1,083	\$992	\$77
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:	\$139,352	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$433	\$2,411	\$992
Revenue Collected During FY 16:	\$59,008	\$248,742	\$88,690
Expenditures During FY 16:	\$74,496	\$239,956	\$97,758
Per Capita Revenue:	\$183	\$660	\$240
Per Capita Expenditures:	\$231	\$647	\$261
Operating Income (loss):	-\$15,488	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	158.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$118,194	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$367	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Brookfield Village**

Unit Code: **016/070/32** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,427,482**

Equalized Assessed Valuation: **\$331,041,900**

Population: **19,022**

Employees:

Full Time:	95
Part Time:	44
Salaries Paid:	\$8,991,337

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,151,670	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$218	\$646	\$481
Revenue Collected During FY 16:	\$17,045,990	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$16,193,117	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$896	\$821	\$658
Per Capita Expenditures:	\$851	\$808	\$649
Revenues over (under) Expenditures:	\$852,873	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	29.91%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,843,496	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$255	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,499,494	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$29,527,642	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$53,401,409	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,807	\$1,619	\$786
General Obligation Debt over EAV:	2.72%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$19,575,553	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.029	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,016,994	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,009,226	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$474	\$491	\$356
Per Capita Expenditures:	\$421	\$468	\$345
Operating Income (loss):	\$1,007,768	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	261.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,933,037	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.100	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Buffalo Grove Village	
Unit Code:	016/075/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$71,596,587	
Equalized Assessed Valuation:	\$1,475,693,765	
Population:	41,503	
Employees:		
	Full Time:	207
	Part Time:	64
	Salaries Paid:	\$20,843,222

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$25,125,851	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$605	\$497	\$454
Revenue Collected During FY 16:	\$42,510,625	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$39,942,513	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,024	\$1,094	\$1,054
Per Capita Expenditures:	\$962	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,568,112	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	66.81%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$26,685,876	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$643	\$507	\$464

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:	\$1,632,934	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$36,592,629	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$87,763,275	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,115	\$2,570	\$1,961
General Obligation Debt over EAV:	1.06%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$46,143,002	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,112	\$1,390	\$1,114
Revenue Collected During FY 16:	\$14,039,685	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$12,591,601	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$338	\$455	\$325
Per Capita Expenditures:	\$303	\$438	\$333
Operating Income (loss):	\$1,448,084	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	369.52%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$46,528,896	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,121	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Burbank City		
Unit Code:	016/080/30	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,973,806		
Equalized Assessed Valuation:	\$410,655,374		
Population:	29,218		
Employees:			
	Full Time:	110	
	Part Time:	67	
	Salaries Paid:	\$10,857,257	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$4,219,278	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$144	\$497	\$454
Revenue Collected During FY 16:	\$19,770,514	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$18,202,785	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$677	\$1,094	\$1,054
Per Capita Expenditures:	\$623	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,567,729	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	31.99%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$5,823,504	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$199	\$507	\$464

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,585,050	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$54,109,848	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$83,913,917	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,872	\$2,570	\$1,961
General Obligation Debt over EAV:	2.82%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,390	\$1,114
Revenue Collected During FY 16:	\$	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$	\$455	\$325
Per Capita Expenditures:	\$	\$438	\$333
Operating Income (loss):	\$	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	0.00%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burnham Village		
Unit Code:	016/085/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,003,606		
Equalized Assessed Valuation:	\$41,396,504		
Population:	4,231		
Employees:			
Full Time:	20		
Part Time:	32		
Salaries Paid:	\$1,563,262		

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$979,899	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$232	\$646	\$481
Revenue Collected During FY 16:	\$3,880,802	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,532,822	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$917	\$821	\$658
Per Capita Expenditures:	\$835	\$808	\$649
Revenues over (under) Expenditures:	\$347,980	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	37.59%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,327,879	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$314	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$302,873	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$312,646	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,391,817	\$12,217,292	\$2,700,000
Per Capita Debt:	\$329	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	-\$395.404	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	-\$93	\$1,624	\$1,257
Revenue Collected During FY 16:	\$543.175	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,011.279	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$128	\$491	\$356
Per Capita Expenditures:	\$239	\$468	\$345
Operating Income (loss):	-\$468.104	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	-85.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	-\$863.508	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	-\$204	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

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:	\$20,949,619	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$563	\$497	\$454
Revenue Collected During FY 16:	\$47,501,601	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$47,500,987	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,276	\$1,094	\$1,054
Per Capita Expenditures:	\$1,276	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$614	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	44.10%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$20,950,233	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$563	\$507	\$464

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:	\$4,564,952	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$106,840,498	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$211,133,601	\$134,742,616	\$79,395,355
Per Capita Debt:	\$5,674	\$2,570	\$1,961
General Obligation Debt over EAV:	13.65%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,411.638	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$495	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,581.946	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,583.859	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$231	\$455	\$325
Per Capita Expenditures:	\$231	\$438	\$333
Operating Income (loss):	-\$1.913	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	214.47%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$18,409.725	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$495	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Calumet Park Village		
Unit Code:	016/095/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,621,020		
Equalized Assessed Valuation:	\$65,660,912		
Population:	7,835		
Employees:			
Full Time:	69		
Part Time:	100		
Salaries Paid:	\$4,239,182		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,364,254	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,068	\$646	\$481
Revenue Collected During FY 16:	\$10,372,978	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$13,261,256	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,324	\$821	\$658
Per Capita Expenditures:	\$1,693	\$808	\$649
Revenues over (under) Expenditures:	-\$2,888,278	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	55.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,383,699	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$942	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,592,297	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,622,598	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,177,881	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,682	\$1,619	\$786
General Obligation Debt over EAV:	17.12%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	-\$61.642	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	-\$8	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,083.893	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,352.706	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$394	\$491	\$356
Per Capita Expenditures:	\$428	\$468	\$345
Operating Income (loss):	-\$268.813	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	-11.66%	389.61%	332.43%
Ending Retained Earnings for FY 16:	-\$390.857	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	-\$50	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="31"/>
Part Time:	<input type="text" value="66"/>
Salaries Paid:	<input type="text" value="\$3,267,289"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,963,998	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,145	\$646	\$481
Revenue Collected During FY 16:	\$7,158,179	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,433,896	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,374	\$821	\$658
Per Capita Expenditures:	\$1,235	\$808	\$649
Revenues over (under) Expenditures:	\$724,283	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	90.34%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,812,587	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,116	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$261,834	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,674,426	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,343,720	\$12,217,292	\$2,700,000
Per Capita Debt:	\$258	\$1,619	\$786
General Obligation Debt over EAV:	1.45%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,841,627	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$929	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,610,833	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,178,355	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$501	\$491	\$356
Per Capita Expenditures:	\$418	\$468	\$345
Operating Income (loss):	\$432,478	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	237.83%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,180,727	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$995	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Alorton Village**

Unit Code: **088/010/32** County: **St. Clair**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,457,290**

Equalized Assessed Valuation: **\$7,048,368**

Population: **1,979**

Employees:

 Full Time: **10**

 Part Time: **32**

 Salaries Paid: **\$531,159**

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:	\$57,573	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$29	\$646	\$481
Revenue Collected During FY 16:	\$1,552,219	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,459,243	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$784	\$821	\$658
Per Capita Expenditures:	\$737	\$808	\$649
Revenues over (under) Expenditures:	\$92,976	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	10.32%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$150,549	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$76	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,564	\$10,194	\$
Total Unreserved Funds:	\$42,983	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Curran Village**

Unit Code: **083/135/32** County: **Sangamon**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$122,087**

Equalized Assessed Valuation: **\$3,850,953**

Population: **212**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$5.815**

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:	\$250,443	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,181	\$920	\$543
Revenue Collected During FY 16:	\$93,149	\$288,018	\$122,354
Expenditures During FY 16:	\$34,317	\$291,959	\$113,390
Per Capita Revenue:	\$439	\$728	\$325
Per Capita Expenditures:	\$162	\$777	\$314
Revenues over (under) Expenditures:	\$58,832	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	817.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$280,411	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,323	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,340	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$229,071	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$128,208	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$605	\$2,411	\$992
Revenue Collected During FY 16:	\$66	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$66	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$157,138	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$741	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Browning Village**

Unit Code: 084/010/32 County: Schuyler

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$101,645

Equalized Assessed Valuation: \$338,546

Population: 125

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$20,406

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,920	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$511	\$920	\$543
Revenue Collected During FY 16:	\$56,180	\$288,018	\$122,354
Expenditures During FY 16:	\$36,765	\$291,959	\$113,390
Per Capita Revenue:	\$449	\$728	\$325
Per Capita Expenditures:	\$294	\$777	\$314
Revenues over (under) Expenditures:	\$19,415	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	226.67%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$83,335	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$667	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,811	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$83,492	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,883	\$404,199	\$31,109
Per Capita Debt:	\$95	\$992	\$77
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:	\$38,721	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$310	\$2,411	\$992
Revenue Collected During FY 16:	\$45,705	\$248,742	\$88,690
Expenditures During FY 16:	\$46,516	\$239,956	\$97,758
Per Capita Revenue:	\$366	\$660	\$240
Per Capita Expenditures:	\$372	\$647	\$261
Operating Income (loss):	-\$811	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	81.50%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$37,910	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$303	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Camden Village**

Unit Code: **084/015/32** County: **Schuyler**

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,147,457**

Equalized Assessed Valuation: **\$2,029**

Population: **100**

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:	\$59,405	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$594	\$920	\$543
Revenue Collected During FY 16:	\$10,619	\$288,018	\$122,354
Expenditures During FY 16:	\$	\$291,959	\$113,390
Per Capita Revenue:	\$106	\$728	\$325
Per Capita Expenditures:	\$	\$777	\$314
Revenues over (under) Expenditures:	\$10,619	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	0.00%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$70,024	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$700	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$3,173,465	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$98,921	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$396	\$920	\$543
Revenue Collected During FY 16:	\$92,156	\$288,018	\$122,354
Expenditures During FY 16:	\$101,022	\$291,959	\$113,390
Per Capita Revenue:	\$369	\$728	\$325
Per Capita Expenditures:	\$404	\$777	\$314
Revenues over (under) Expenditures:	-\$8,866	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	89.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$90,055	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$360	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$96,041	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,759	\$404,199	\$31,109
Per Capita Debt:	\$59	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluffs Village		
Unit Code:	085/015/32	County:	Scott
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$666,500		
Equalized Assessed Valuation:	\$4,316,700		
Population:	704		
Employees:			
	Full Time:	3	
	Part Time:	18	
	Salaries Paid:	\$146,914	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$189,882	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$270	\$920	\$543
Revenue Collected During FY 16:	\$240,135	\$288,018	\$122,354
Expenditures During FY 16:	\$233,234	\$291,959	\$113,390
Per Capita Revenue:	\$341	\$728	\$325
Per Capita Expenditures:	\$331	\$777	\$314
Revenues over (under) Expenditures:	\$6,901	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	84.37%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$196,783	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$280	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,461	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$168,905	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$255,390	\$404,199	\$31,109
Per Capita Debt:	\$363	\$992	\$77
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:	\$702.101	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$997	\$2,411	\$992
Revenue Collected During FY 16:	\$239.907	\$248,742	\$88,690
Expenditures During FY 16:	\$282.511	\$239,956	\$97,758
Per Capita Revenue:	\$341	\$660	\$240
Per Capita Expenditures:	\$401	\$647	\$261
Operating Income (loss):	-\$42.604	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	233.44%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$659.497	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$937	\$2,419	\$990



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatham Village	
Unit Code:	083/030/32	County: Sangamon
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,525,656	
Equalized Assessed Valuation:	\$250,231,664	
Population:	12,351	
Employees:		
Full Time:		51
Part Time:		11
Salaries Paid:	\$3,619,674	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,029,042	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$164	\$646	\$481
Revenue Collected During FY 16:	\$5,872,856	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,471,507	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$475	\$821	\$658
Per Capita Expenditures:	\$362	\$808	\$649
Revenues over (under) Expenditures:	\$1,401,349	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	74.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,336,032	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$270	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,199,613	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,086,718	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,357,139	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,162	\$1,619	\$786
General Obligation Debt over EAV:	0.01%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,445,148	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,331	\$1,624	\$1,257
Revenue Collected During FY 16:	\$15,521,705	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$14,488,009	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,257	\$491	\$356
Per Capita Expenditures:	\$1,173	\$468	\$345
Operating Income (loss):	\$1,033,696	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	112.29%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$16,269,058	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,317	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bradford Village		
Unit Code:	087/010/32	County:	Stark
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$725,260		
Equalized Assessed Valuation:	\$4,142,649		
Population:	768		
Employees:			
	Full Time:	2	
	Part Time:	12	
	Salaries Paid:	\$159,369	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$259,702	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$338	\$920	\$543
Revenue Collected During FY 16:	\$377,796	\$288,018	\$122,354
Expenditures During FY 16:	\$462,280	\$291,959	\$113,390
Per Capita Revenue:	\$492	\$728	\$325
Per Capita Expenditures:	\$602	\$777	\$314
Revenues over (under) Expenditures:	-\$84,484	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	36.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$169,218	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$220	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,220	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$112,998	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$331,259	\$404,199	\$31,109
Per Capita Debt:	\$431	\$992	\$77
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:	\$1,840,912	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,397	\$2,411	\$992
Revenue Collected During FY 16:	\$389,425	\$248,742	\$88,690
Expenditures During FY 16:	\$441,074	\$239,956	\$97,758
Per Capita Revenue:	\$507	\$660	\$240
Per Capita Expenditures:	\$574	\$647	\$261
Operating Income (loss):	-\$51,649	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	407.02%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,795,263	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,338	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$113,909	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,139	\$920	\$543
Revenue Collected During FY 16:	\$33,422	\$288,018	\$122,354
Expenditures During FY 16:	\$24,740	\$291,959	\$113,390
Per Capita Revenue:	\$334	\$728	\$325
Per Capita Expenditures:	\$247	\$777	\$314
Revenues over (under) Expenditures:	\$8,682	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	991.03%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$245,181	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,452	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$122,591	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Belleville City**

Unit Code: **088/015/30** County: **St. Clair**

Fiscal Year End: **4/30/2016**

Accounting Method: **Combination**

Appropriation or Budget: **\$138,957,507**

Equalized Assessed Valuation: **\$394,711,073**

Population: **44,478**

Employees:

 Full Time: **320**

 Part Time: **100**

 Salaries Paid: **\$21,981,256**

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:	\$16,754,954	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$377	\$497	\$454
Revenue Collected During FY 16:	\$49,327,015	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$47,964,337	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,109	\$1,094	\$1,054
Per Capita Expenditures:	\$1,078	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,362,678	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	31.58%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$15,148,075	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$341	\$507	\$464

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:	\$14,707,926	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$64,478,895	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$124,949,730	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,809	\$2,570	\$1,961
General Obligation Debt over EAV:	9.01%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$43,061,780	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$968	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,200,279	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,133,258	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$184	\$455	\$325
Per Capita Expenditures:	\$205	\$438	\$333
Operating Income (loss):	-\$932,979	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	475.50%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$43,428,801	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$976	\$1,401	\$1,096



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cahokia Village	
Unit Code:	088/025/32	County: St. Clair
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,692,890	
Equalized Assessed Valuation:	\$44,320,794	
Population:	15,241	
Employees:		
Full Time:	85	
Part Time:	18	
Salaries Paid:	\$5,198,730	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,283,393	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$150	\$646	\$481
Revenue Collected During FY 16:	\$10,308,402	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,278,618	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$676	\$821	\$658
Per Capita Expenditures:	\$674	\$808	\$649
Revenues over (under) Expenditures:	\$29,784	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	16.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,724,542	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$113	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,826,250	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,633,732	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,360,570	\$12,217,292	\$2,700,000
Per Capita Debt:	\$220	\$1,619	\$786
General Obligation Debt over EAV:	2.48%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,900,378	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$125	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,929,967	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,478,581	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$127	\$491	\$356
Per Capita Expenditures:	\$163	\$468	\$345
Operating Income (loss):	-\$548,614	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	85.02%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,107,285	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$138	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Caseyville Village**

Unit Code: **088/030/32** County: **St. Clair**

Fiscal Year End: **5/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$31,569,769**

Population: **4,245**

Employees:

 Full Time: **31**

 Part Time: **38**

 Salaries Paid: **\$2,119,149**

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:	\$2,830,695	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$667	\$646	\$481
Revenue Collected During FY 16:	\$4,339,644	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,699,838	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,022	\$821	\$658
Per Capita Expenditures:	\$1,107	\$808	\$649
Revenues over (under) Expenditures:	-\$360,194	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	52.46%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,465,745	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$581	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,166,830	\$10,194	\$
Total Unreserved Funds:	-\$1,037,168	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,267,894	\$12,217,292	\$2,700,000
Per Capita Debt:	\$534	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,054,014	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,191	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,469,553	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,424,766	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$817	\$491	\$356
Per Capita Expenditures:	\$807	\$468	\$345
Operating Income (loss):	\$44,787	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	155.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,310,860	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,251	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cedarville Village

Unit Code: 089/010/32 County: Stephenson

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$839,316

Equalized Assessed Valuation: \$6,982,394

Population: 741

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$138,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$321,241	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$434	\$920	\$543
Revenue Collected During FY 16:	\$332,200	\$288,018	\$122,354
Expenditures During FY 16:	\$277,763	\$291,959	\$113,390
Per Capita Revenue:	\$448	\$728	\$325
Per Capita Expenditures:	\$375	\$777	\$314
Revenues over (under) Expenditures:	\$54,437	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	128.79%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$357,744	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$483	\$994	\$582

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$86,905	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$270,839	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$103,927	\$404,199	\$31,109
Per Capita Debt:	\$140	\$992	\$77
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:	\$739.405	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$998	\$2,411	\$992
Revenue Collected During FY 16:	\$220.775	\$248,742	\$88,690
Expenditures During FY 16:	\$164.716	\$239,956	\$97,758
Per Capita Revenue:	\$298	\$660	\$240
Per Capita Expenditures:	\$222	\$647	\$261
Operating Income (loss):	\$56.059	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	482.86%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$795.340	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.073	\$2,419	\$990



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Armington Village
Unit Code:	090/010/32
County:	Tazewell
Fiscal Year End:	4/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$321,830
Equalized Assessed Valuation:	\$3,042,560
Population:	343
Employees:	
Full Time:	1
Part Time:	4
Salaries Paid:	\$85,280

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$418,901	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,221	\$920	\$543
Revenue Collected During FY 16:	\$119,123	\$288,018	\$122,354
Expenditures During FY 16:	\$114,528	\$291,959	\$113,390
Per Capita Revenue:	\$347	\$728	\$325
Per Capita Expenditures:	\$334	\$777	\$314
Revenues over (under) Expenditures:	\$4,595	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	369.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$423,496	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,235	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,056	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$264,501	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$304,311	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$887	\$2,411	\$992
Revenue Collected During FY 16:	\$94,258	\$248,742	\$88,690
Expenditures During FY 16:	\$78,687	\$239,956	\$97,758
Per Capita Revenue:	\$275	\$660	\$240
Per Capita Expenditures:	\$229	\$647	\$261
Operating Income (loss):	\$15,571	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	406.52%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$319,882	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$933	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Cisco Village

Unit Code: 074/025/32 County: Piatt

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$205,850

Equalized Assessed Valuation: \$3,446,445

Population: 289

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$8,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$214,889	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$744	\$920	\$543
Revenue Collected During FY 16:	\$77,621	\$288,018	\$122,354
Expenditures During FY 16:	\$42,483	\$291,959	\$113,390
Per Capita Revenue:	\$269	\$728	\$325
Per Capita Expenditures:	\$147	\$777	\$314
Revenues over (under) Expenditures:	\$35,138	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	588.53%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$250,027	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$865	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,217	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$118,810	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$505.730	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.750	\$2,411	\$992
Revenue Collected During FY 16:	\$49.370	\$248,742	\$88,690
Expenditures During FY 16:	\$81.113	\$239,956	\$97,758
Per Capita Revenue:	\$171	\$660	\$240
Per Capita Expenditures:	\$281	\$647	\$261
Operating Income (loss):	-\$31.743	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	584.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$473.987	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.640	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cowden Village**

Unit Code: 086/010/32 County: Shelby

Fiscal Year End: 4/30/2016

Accounting Method: Combination

Appropriation or Budget: \$3,534,709

Equalized Assessed Valuation: \$2,648,929

Population: 612

Employees:

 Full Time: 2

 Part Time: 18

 Salaries Paid: \$128,046

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:	\$119,098	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$195	\$920	\$543
Revenue Collected During FY 16:	\$259,965	\$288,018	\$122,354
Expenditures During FY 16:	\$273,782	\$291,959	\$113,390
Per Capita Revenue:	\$425	\$728	\$325
Per Capita Expenditures:	\$447	\$777	\$314
Revenues over (under) Expenditures:	-\$13,817	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	38.45%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$105,281	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$172	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,899	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$47,382	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$240,000	\$404,199	\$31,109
Per Capita Debt:	\$392	\$992	\$77
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:	\$1,883,543	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,078	\$2,411	\$992
Revenue Collected During FY 16:	\$185,862	\$248,742	\$88,690
Expenditures During FY 16:	\$107,762	\$239,956	\$97,758
Per Capita Revenue:	\$304	\$660	\$240
Per Capita Expenditures:	\$176	\$647	\$261
Operating Income (loss):	\$78,100	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1820.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,961,643	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,205	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Carbon Cliff Village**

Unit Code: **081/015/32** County: **Rock Island**

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,634,524**

Equalized Assessed Valuation: **\$23,026,218**

Population: **2,134**

Employees:

 Full Time: **6**

 Part Time: **15**

 Salaries Paid: **\$249,526**

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:	\$735,749	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$345	\$646	\$481
Revenue Collected During FY 16:	\$1,026,623	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,231,815	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$481	\$821	\$658
Per Capita Expenditures:	\$577	\$808	\$649
Revenues over (under) Expenditures:	-\$205,192	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	41.53%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$511,565	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$240	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,683	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$309,882	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$749,032	\$12,217,292	\$2,700,000
Per Capita Debt:	\$351	\$1,619	\$786
General Obligation Debt over EAV:	0.20%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,311,144	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,083	\$1,624	\$1,257
Revenue Collected During FY 16:	\$919,779	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$946,200	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$431	\$491	\$356
Per Capita Expenditures:	\$443	\$468	\$345
Operating Income (loss):	-\$26,421	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	243.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,303,715	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,080	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Buckingham Village**

Unit Code: **046/030/32** County: **Kankakee**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$205,115**

Equalized Assessed Valuation: **\$2,303,389**

Population: **237**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$14,018**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$43,496	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$184	\$920	\$543
Revenue Collected During FY 16:	\$74,635	\$288,018	\$122,354
Expenditures During FY 16:	\$71,344	\$291,959	\$113,390
Per Capita Revenue:	\$315	\$728	\$325
Per Capita Expenditures:	\$301	\$777	\$314
Revenues over (under) Expenditures:	\$3,291	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	65.58%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$46,787	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$197	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,844	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$7,943	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$53,201	\$404,199	\$31,109
Per Capita Debt:	\$224	\$992	\$77
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:	\$368.996	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.557	\$2,411	\$992
Revenue Collected During FY 16:	\$53.582	\$248,742	\$88,690
Expenditures During FY 16:	\$47.965	\$239,956	\$97,758
Per Capita Revenue:	\$226	\$660	\$240
Per Capita Expenditures:	\$202	\$647	\$261
Operating Income (loss):	\$5.617	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	781.01%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$374.613	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.581	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Baylis Village**

Unit Code: **075/015/32** County: **Pike**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,500**

Equalized Assessed Valuation: **\$590,990**

Population: **205**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$15,882**

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:	\$76,167	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$372	\$920	\$543
Revenue Collected During FY 16:	\$58,253	\$288,018	\$122,354
Expenditures During FY 16:	\$68,150	\$291,959	\$113,390
Per Capita Revenue:	\$284	\$728	\$325
Per Capita Expenditures:	\$332	\$777	\$314
Revenues over (under) Expenditures:	-\$9,897	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	105.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$72,073	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$352	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,249	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$64,824	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$78,009	\$404,199	\$31,109
Per Capita Debt:	\$381	\$992	\$77
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:	\$195,572	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$954	\$2,411	\$992
Revenue Collected During FY 16:	\$47.645	\$248,742	\$88,690
Expenditures During FY 16:	\$50.613	\$239,956	\$97,758
Per Capita Revenue:	\$232	\$660	\$240
Per Capita Expenditures:	\$247	\$647	\$261
Operating Income (loss):	-\$2.968	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	373.20%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$188,889	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$921	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Baldwin Village**

Unit Code: 079/010/32 County: Randolph

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$409,693

Equalized Assessed Valuation: \$2,653,703

Population: 373

Employees:

 Full Time: 1

 Part Time: 4

 Salaries Paid: \$103,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$421,552	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,130	\$920	\$543
Revenue Collected During FY 16:	\$190,854	\$288,018	\$122,354
Expenditures During FY 16:	\$191,729	\$291,959	\$113,390
Per Capita Revenue:	\$512	\$728	\$325
Per Capita Expenditures:	\$514	\$777	\$314
Revenues over (under) Expenditures:	-\$875	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	219.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$420,677	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,128	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,807	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$357,870	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$882,000	\$404,199	\$31,109
Per Capita Debt:	\$2,365	\$992	\$77
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:	\$2,035.157	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5.456	\$2,411	\$992
Revenue Collected During FY 16:	\$171.976	\$248,742	\$88,690
Expenditures During FY 16:	\$228.591	\$239,956	\$97,758
Per Capita Revenue:	\$461	\$660	\$240
Per Capita Expenditures:	\$613	\$647	\$261
Operating Income (loss):	-\$56.615	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	865.54%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,978.542	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5.304	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chester City		
Unit Code:	079/015/30	County:	Randolph
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,220,472		
Equalized Assessed Valuation:	\$44,428,690		
Population:	8,586		
Employees:			
Full Time:	42		
Part Time:	58		
Salaries Paid:	\$2,537,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,852,194	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$449	\$646	\$481
Revenue Collected During FY 16:	\$4,116,627	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,876,701	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$479	\$821	\$658
Per Capita Expenditures:	\$452	\$808	\$649
Revenues over (under) Expenditures:	\$239,926	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	107.36%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,162,120	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$485	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,258,776	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,541,490	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,005,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$699	\$1,619	\$786
General Obligation Debt over EAV:	13.38%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$14,664,938	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,708	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,129,818	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,884,357	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$597	\$491	\$356
Per Capita Expenditures:	\$569	\$468	\$345
Operating Income (loss):	\$245,461	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	298.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$14,575,845	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,698	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coulterville Village**

Unit Code: **079/020/32** County: **Randolph**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,388,030**

Equalized Assessed Valuation: **\$6,357,478**

Population: **945**

Employees:

 Full Time: **5**

 Part Time: **5**

 Salaries Paid: **\$366,265**

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:	\$249,440	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$264	\$920	\$543
Revenue Collected During FY 16:	\$952,458	\$288,018	\$122,354
Expenditures During FY 16:	\$1,198,028	\$291,959	\$113,390
Per Capita Revenue:	\$1,008	\$728	\$325
Per Capita Expenditures:	\$1,268	\$777	\$314
Revenues over (under) Expenditures:	-\$245,570	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	24.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$290,216	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$307	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,358	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$14,702	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$842,606	\$404,199	\$31,109
Per Capita Debt:	\$892	\$992	\$77
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:	\$1,886,213	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,996	\$2,411	\$992
Revenue Collected During FY 16:	\$1,033,876	\$248,742	\$88,690
Expenditures During FY 16:	\$478,730	\$239,956	\$97,758
Per Capita Revenue:	\$1,094	\$660	\$240
Per Capita Expenditures:	\$507	\$647	\$261
Operating Income (loss):	\$555,146	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	482.33%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,309,037	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,443	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$138,329	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$804	\$920	\$543
Revenue Collected During FY 16:	\$37,271	\$288,018	\$122,354
Expenditures During FY 16:	\$29,167	\$291,959	\$113,390
Per Capita Revenue:	\$217	\$728	\$325
Per Capita Expenditures:	\$170	\$777	\$314
Revenues over (under) Expenditures:	\$8,104	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	502.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$146,433	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$851	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$146,433	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$261,000	\$404,199	\$31,109
Per Capita Debt:	\$1,517	\$992	\$77
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:	\$911.772	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5.301	\$2,411	\$992
Revenue Collected During FY 16:	\$40.871	\$248,742	\$88,690
Expenditures During FY 16:	\$86.286	\$239,956	\$97,758
Per Capita Revenue:	\$238	\$660	\$240
Per Capita Expenditures:	\$502	\$647	\$261
Operating Income (loss):	-\$45.415	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1004.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$866.357	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5.037	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Andalusia Village**

Unit Code: 081/010/32 County: Rock Island

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,471,050

Equalized Assessed Valuation: \$17,925,529

Population: 1,199

Employees:

 Full Time: 4

 Part Time: 2

 Salaries Paid: \$146,869

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$455,995	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$380	\$646	\$481
Revenue Collected During FY 16:	\$624,575	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$689,609	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$521	\$821	\$658
Per Capita Expenditures:	\$575	\$808	\$649
Revenues over (under) Expenditures:	-\$65,034	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	58.12%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$400,805	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$334	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,350	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$165,934	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,079,303	\$12,217,292	\$2,700,000
Per Capita Debt:	\$900	\$1,619	\$786
General Obligation Debt over EAV:	2.62%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1.622.364	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.353	\$1,624	\$1,257
Revenue Collected During FY 16:	\$431.642	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$433.775	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$360	\$491	\$356
Per Capita Expenditures:	\$362	\$468	\$345
Operating Income (loss):	-\$2.133	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	371.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1.610.387	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.343	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Anna City	
Unit Code:	091/015/30	County: Union
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$7,260,976	
Equalized Assessed Valuation:	\$51,208,525	
Population:	4,442	
Employees:	Full Time:	31
	Part Time:	19
	Salaries Paid:	\$1,839,172

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,995,989	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,025	\$646	\$481
Revenue Collected During FY 16:	\$3,609,104	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,403,736	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$812	\$821	\$658
Per Capita Expenditures:	\$766	\$808	\$649
Revenues over (under) Expenditures:	\$205,368	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	250.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,532,421	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,921	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,465,258	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,177,172	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,121,250	\$12,217,292	\$2,700,000
Per Capita Debt:	\$252	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,383,060	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.112	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,425,064	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,431,810	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$771	\$491	\$356
Per Capita Expenditures:	\$773	\$468	\$345
Operating Income (loss):	-\$6,746	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	270.26%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,274,885	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.088	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal Valley Village		
Unit Code:	081/020/32	County:	Rock Island
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,313,449		
Equalized Assessed Valuation:	\$72,488,243		
Population:	3,743		
Employees:			
	Full Time:	14	
	Part Time:	5	
	Salaries Paid:	\$825,684	

Blended Component Units
Empty space for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,312,882	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$618	\$646	\$481
Revenue Collected During FY 16:	\$1,707,868	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,795,876	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$456	\$821	\$658
Per Capita Expenditures:	\$480	\$808	\$649
Revenues over (under) Expenditures:	-\$88,008	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	120.93%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,171,745	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$580	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$435,186	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$514,596	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,255,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$335	\$1,619	\$786
General Obligation Debt over EAV:	1.73%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,568,069	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,755	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,501,665	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,362,996	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$401	\$491	\$356
Per Capita Expenditures:	\$364	\$468	\$345
Operating Income (loss):	\$138,669	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	473.97%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,460,186	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,726	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cordova Village**

Unit Code: **081/025/32** County: **Rock Island**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$353,040**

Equalized Assessed Valuation: **\$7,865,036**

Population: **607**

Employees:

 Full Time: **1**

 Part Time: **13**

 Salaries Paid: **\$118,349**

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:	\$856,400	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,411	\$920	\$543
Revenue Collected During FY 16:	\$691,118	\$288,018	\$122,354
Expenditures During FY 16:	\$1,135,923	\$291,959	\$113,390
Per Capita Revenue:	\$1,139	\$728	\$325
Per Capita Expenditures:	\$1,871	\$777	\$314
Revenues over (under) Expenditures:	-\$444,805	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	50.73%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$576,285	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$949	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$363,002	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$213,283	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$219,513	\$404,199	\$31,109
Per Capita Debt:	\$362	\$992	\$77
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:	\$450,535	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$742	\$2,411	\$992
Revenue Collected During FY 16:	\$241,841	\$248,742	\$88,690
Expenditures During FY 16:	\$284,286	\$239,956	\$97,758
Per Capita Revenue:	\$398	\$660	\$240
Per Capita Expenditures:	\$468	\$647	\$261
Operating Income (loss):	-\$42,445	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	152.07%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$432,306	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$712	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrier Mills Village		
Unit Code:	082/010/32	County:	Saline
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$563,350		
Equalized Assessed Valuation:	\$7,178,266		
Population:	1,653		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$289,380		

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:	\$421,544	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$255	\$646	\$481
Revenue Collected During FY 16:	\$756,210	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$767,109	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$457	\$821	\$658
Per Capita Expenditures:	\$464	\$808	\$649
Revenues over (under) Expenditures:	-\$10,899	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	68.24%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$523,495	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$317	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,332	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$223,459	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$368,384	\$12,217,292	\$2,700,000
Per Capita Debt:	\$223	\$1,619	\$786
General Obligation Debt over EAV:	0.22%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,342,927	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$812	\$1,624	\$1,257
Revenue Collected During FY 16:	\$507,420	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$616,229	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$307	\$491	\$356
Per Capita Expenditures:	\$373	\$468	\$345
Operating Income (loss):	-\$108,809	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	213.21%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,313,887	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$795	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="36"/>
Part Time:	<input type="text" value="33"/>
Salaries Paid:	<input type="text" value="\$1,110,688"/>

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,001,835	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$210	\$646	\$481
Revenue Collected During FY 16:	\$1,526,664	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,216,332	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$320	\$821	\$658
Per Capita Expenditures:	\$255	\$808	\$649
Revenues over (under) Expenditures:	\$310,332	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	107.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,312,167	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$275	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$432,306	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$651,119	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,124,114	\$12,217,292	\$2,700,000
Per Capita Debt:	\$236	\$1,619	\$786
General Obligation Debt over EAV:	0.12%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,830,483	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$384	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,321,493	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,278,183	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$487	\$491	\$356
Per Capita Expenditures:	\$478	\$468	\$345
Operating Income (loss):	\$43,310	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	82.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,873,793	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$393	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Berlin Village**

Unit Code: **083/015/32** County: **Sangamon**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,000**

Equalized Assessed Valuation: **\$1,274,513**

Population: **180**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$6,750**

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:	\$63,197	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$351	\$920	\$543
Revenue Collected During FY 16:	\$32,210	\$288,018	\$122,354
Expenditures During FY 16:	\$21,113	\$291,959	\$113,390
Per Capita Revenue:	\$179	\$728	\$325
Per Capita Expenditures:	\$117	\$777	\$314
Revenues over (under) Expenditures:	\$11,097	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	351.89%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$74,294	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$413	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,923	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$55,371	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,063	\$404,199	\$31,109
Per Capita Debt:	\$26	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Claremont Village**

Unit Code: **080/015/32** County: **Richland**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$143,000**

Equalized Assessed Valuation: **\$1,052,846**

Population: **342**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$17,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$88,998	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$260	\$920	\$543
Revenue Collected During FY 16:	\$70,963	\$288,018	\$122,354
Expenditures During FY 16:	\$85,795	\$291,959	\$113,390
Per Capita Revenue:	\$207	\$728	\$325
Per Capita Expenditures:	\$251	\$777	\$314
Revenues over (under) Expenditures:	-\$14,832	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	86.45%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$74,166	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$217	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$96,200	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$22,033	\$404,199	\$31,109
Per Capita Debt:	\$64	\$992	\$77
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:	\$309,076	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$904	\$2,411	\$992
Revenue Collected During FY 16:	\$40,328	\$248,742	\$88,690
Expenditures During FY 16:	\$37,632	\$239,956	\$97,758
Per Capita Revenue:	\$118	\$660	\$240
Per Capita Expenditures:	\$110	\$647	\$261
Operating Income (loss):	\$2,696	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	828.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$311,772	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$912	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carterville City		
Unit Code:	100/020/30	County:	Williamson
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,900,001		
Equalized Assessed Valuation:	\$84,997,696		
Population:	5,496		
Employees:			
Full Time:	27		
Part Time:	61		
Salaries Paid:	\$1,936,446		

Blended Component Units

Number Submitted = 1
 Water & Sewer Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,633,415	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$661	\$646	\$481
Revenue Collected During FY 16:	\$3,556,203	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,256,882	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$647	\$821	\$658
Per Capita Expenditures:	\$775	\$808	\$649
Revenues over (under) Expenditures:	-\$700,679	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	87.34%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,718,095	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$677	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$702,025	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,231,066	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,610,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$475	\$1,619	\$786
General Obligation Debt over EAV:	3.07%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,506,864	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$820	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,074,844	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,009,469	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$378	\$491	\$356
Per Capita Expenditures:	\$366	\$468	\$345
Operating Income (loss):	\$65,375	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	225.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,539,518	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$826	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$1,620,553	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$297	\$646	\$481
Revenue Collected During FY 16:	\$2,869,353	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,771,456	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$526	\$821	\$658
Per Capita Expenditures:	\$508	\$808	\$649
Revenues over (under) Expenditures:	\$97,897	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	62.01%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,718,450	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$315	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$759,867	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$958,583	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$517,646	\$12,217,292	\$2,700,000
Per Capita Debt:	\$95	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,543,824	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$834	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,250,208	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,813,089	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$413	\$491	\$356
Per Capita Expenditures:	\$333	\$468	\$345
Operating Income (loss):	\$437,119	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	274.72%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,980,943	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$914	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bolingbrook Village		
Unit Code:	099/015/32	County:	Will
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,971,128		
Equalized Assessed Valuation:	\$1,861,978,789		
Population:	75,350		
Employees:			
Full Time:			302
Part Time:			16
Salaries Paid:			\$28,623,089

Blended Component Units

Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,746,642	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$647	\$497	\$454
Revenue Collected During FY 16:	\$84,731,565	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$70,594,006	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,125	\$1,094	\$1,054
Per Capita Expenditures:	\$937	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$14,137,559	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	89.18%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$62,954,124	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$835	\$507	\$464

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:	\$29,939,776	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$74,915,281	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$359,448,065	\$134,742,616	\$79,395,355
Per Capita Debt:	\$4,770	\$2,570	\$1,961
General Obligation Debt over EAV:	12.13%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$193,179,538	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,564	\$1,390	\$1,114
Revenue Collected During FY 16:	\$20,478,201	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$16,742,790	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$272	\$455	\$325
Per Capita Expenditures:	\$222	\$438	\$333
Operating Income (loss):	\$3,735,411	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	1177.97%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$197,225,081	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,617	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,817,212	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,755	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$31.693.934	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$5.142	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3.002.528	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2.824.030	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$487	\$491	\$356
Per Capita Expenditures:	\$458	\$468	\$345
Operating Income (loss):	\$178.498	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1130.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$31.915.277	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$5.178	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Channahon City**

Unit Code: 099/025/30 County: Will

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$22,021,523

Equalized Assessed Valuation: \$288,126,745

Population: 12,600

Employees:

 Full Time: 53

 Part Time: 1

 Salaries Paid: \$4,213,246

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$13,357,232	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,060	\$646	\$481
Revenue Collected During FY 16:	\$14,888,769	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,812,832	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,182	\$821	\$658
Per Capita Expenditures:	\$1,255	\$808	\$649
Revenues over (under) Expenditures:	-\$924,063	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	79.77%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$12,613,375	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,001	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,932,759	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,069,234	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,270,737	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,371	\$1,619	\$786
General Obligation Debt over EAV:	4.63%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$30,359,736	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,410	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,671,526	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,941,991	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$291	\$491	\$356
Per Capita Expenditures:	\$313	\$468	\$345
Operating Income (loss):	-\$270,465	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	782.93%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$30,863,032	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,449	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="61"/>
Part Time:	<input type="text" value="32"/>
Salaries Paid:	<input type="text" value="\$4,992,364"/>

Blended Component Units

Number Submitted = 1
Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,630,291	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$702	\$646	\$481
Revenue Collected During FY 16:	\$11,807,405	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,792,945	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$567	\$821	\$658
Per Capita Expenditures:	\$518	\$808	\$649
Revenues over (under) Expenditures:	\$1,014,460	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,559,589	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$315	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,430,345	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,523,206	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,414,178	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,220	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$36,437,537	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,749	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,992,492	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,330,930	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$432	\$491	\$356
Per Capita Expenditures:	\$400	\$468	\$345
Operating Income (loss):	\$661,562	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	447.44%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$37,275,885	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,789	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Crete Village**

Unit Code: **099/035/32** County: **Will**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,807,730**

Equalized Assessed Valuation: **\$133,752,472**

Population: **8,259**

Employees:

 Full Time: **36**

 Part Time: **35**

 Salaries Paid: **\$3,631,252**

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:	\$6,860,051	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$831	\$646	\$481
Revenue Collected During FY 16:	\$9,893,428	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$9,377,012	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,198	\$821	\$658
Per Capita Expenditures:	\$1,135	\$808	\$649
Revenues over (under) Expenditures:	\$516,416	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	80.44%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,542,794	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$913	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,684,074	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$978,524	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,286,019	\$12,217,292	\$2,700,000
Per Capita Debt:	\$277	\$1,619	\$786
General Obligation Debt over EAV:	0.18%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,718,370	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,056	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,031,282	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,979,324	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$246	\$491	\$356
Per Capita Expenditures:	\$240	\$468	\$345
Operating Income (loss):	\$51,958	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	442.50%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,758,519	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,060	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$613,682	\$12,217,292	\$2,700,000
Per Capita Debt:	\$500	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$695.150	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$566	\$1,624	\$1,257
Revenue Collected During FY 16:	\$627.228	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$405.469	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$511	\$491	\$356
Per Capita Expenditures:	\$330	\$468	\$345
Operating Income (loss):	\$221.759	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	224.53%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$910.409	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$741	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$674,732	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$754	\$920	\$543
Revenue Collected During FY 16:	\$534,039	\$288,018	\$122,354
Expenditures During FY 16:	\$507,590	\$291,959	\$113,390
Per Capita Revenue:	\$597	\$728	\$325
Per Capita Expenditures:	\$567	\$777	\$314
Revenues over (under) Expenditures:	\$26,449	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	138.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$701,181	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$783	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,409	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$635,772	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$260,586	\$404,199	\$31,109
Per Capita Debt:	\$291	\$992	\$77
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:	\$1,660,654	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,855	\$2,411	\$992
Revenue Collected During FY 16:	\$813,447	\$248,742	\$88,690
Expenditures During FY 16:	\$853,342	\$239,956	\$97,758
Per Capita Revenue:	\$909	\$660	\$240
Per Capita Expenditures:	\$953	\$647	\$261
Operating Income (loss):	-\$39,895	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	189.93%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,620,759	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,811	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Colp Village**

Unit Code: **100/025/32** County: **Williamson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,637,100**

Equalized Assessed Valuation: **\$1,081,090**

Population: **219**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$30,900**

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:	\$146,818	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$670	\$920	\$543
Revenue Collected During FY 16:	\$81,306	\$288,018	\$122,354
Expenditures During FY 16:	\$88,473	\$291,959	\$113,390
Per Capita Revenue:	\$371	\$728	\$325
Per Capita Expenditures:	\$404	\$777	\$314
Revenues over (under) Expenditures:	-\$7,167	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	157.85%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$139,652	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$638	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,565	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$70,088	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$215,000	\$404,199	\$31,109
Per Capita Debt:	\$982	\$992	\$77
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:	\$635.797	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.903	\$2,411	\$992
Revenue Collected During FY 16:	\$229.070	\$248,742	\$88,690
Expenditures During FY 16:	\$156.436	\$239,956	\$97,758
Per Capita Revenue:	\$1.046	\$660	\$240
Per Capita Expenditures:	\$714	\$647	\$261
Operating Income (loss):	\$72.634	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	452.86%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$708.430	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.235	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Crainville Village**

Unit Code: **100/030/32** County: **Williamson**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,144,100**

Equalized Assessed Valuation: **\$22,469,457**

Population: **1,348**

Employees:

 Full Time: **9**

 Part Time: **13**

 Salaries Paid: **\$184,807**

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:	\$936,182	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$694	\$646	\$481
Revenue Collected During FY 16:	\$719,299	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$605,170	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$534	\$821	\$658
Per Capita Expenditures:	\$449	\$808	\$649
Revenues over (under) Expenditures:	\$114,129	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	172.50%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,043,912	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$774	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,225	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$883,687	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,050,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$779	\$1,619	\$786
General Obligation Debt over EAV:	4.67%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,356,300	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,748	\$1,624	\$1,257
Revenue Collected During FY 16:	\$631,213	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$566,202	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$468	\$491	\$356
Per Capita Expenditures:	\$420	\$468	\$345
Operating Income (loss):	\$65,011	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	436.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,471,253	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,833	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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="4"/>
Part Time:	<input type="text" value="4"/>
Salaries Paid:	<input type="text" value="\$169,196"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$112,286	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$207	\$920	\$543
Revenue Collected During FY 16:	\$235,129	\$288,018	\$122,354
Expenditures During FY 16:	\$275,003	\$291,959	\$113,390
Per Capita Revenue:	\$433	\$728	\$325
Per Capita Expenditures:	\$506	\$777	\$314
Revenues over (under) Expenditures:	-\$39,874	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	49.97%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$137,412	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$253	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,055	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$96,643	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$345,000	\$404,199	\$31,109
Per Capita Debt:	\$635	\$992	\$77
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:	\$1,474,722	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,716	\$2,411	\$992
Revenue Collected During FY 16:	\$358,248	\$248,742	\$88,690
Expenditures During FY 16:	\$366,588	\$239,956	\$97,758
Per Capita Revenue:	\$660	\$660	\$240
Per Capita Expenditures:	\$675	\$647	\$261
Operating Income (loss):	-\$8,340	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	397.28%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,456,382	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,682	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cherry Valley Village**

Unit Code: **101/010/32** County: **Winnebago**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,952,859**

Equalized Assessed Valuation: **\$76,793,568**

Population: **3,162**

Employees:

 Full Time: **26**

 Part Time: **5**

 Salaries Paid: **\$1,810,329**

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,737,989	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,498	\$646	\$481
Revenue Collected During FY 16:	\$4,604,853	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,120,689	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,456	\$821	\$658
Per Capita Expenditures:	\$1,303	\$808	\$649
Revenues over (under) Expenditures:	\$484,164	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	126.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,222,153	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,652	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,123	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$8,709,301	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,169,261	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,532	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,538,968	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.119	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,027,167	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,076,611	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$325	\$491	\$356
Per Capita Expenditures:	\$340	\$468	\$345
Operating Income (loss):	-\$49,444	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	324.12%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,489,524	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.104	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bayview Gardens Village**

Unit Code: **102/010/32** County: **Woodford**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$390,163**

Equalized Assessed Valuation: **\$4,931,914**

Population: **400**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$44,636**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$140,389	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$351	\$920	\$543
Revenue Collected During FY 16:	\$122,573	\$288,018	\$122,354
Expenditures During FY 16:	\$90,459	\$291,959	\$113,390
Per Capita Revenue:	\$306	\$728	\$325
Per Capita Expenditures:	\$226	\$777	\$314
Revenues over (under) Expenditures:	\$32,114	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	190.70%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$172,503	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$431	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$124,514	\$7,681	\$
Total Unreserved Funds:	\$47,989	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Benson Village**

Unit Code: **102/015/32** County: **Woodford**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$377,266**

Equalized Assessed Valuation: **\$5,575,788**

Population: **423**

Employees:

Full Time: _____

Part Time: **18**

Salaries Paid: **\$37,554**

Blended Component Units

(This area is intentionally left blank for reporting blended component units.)
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$302,627	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$715	\$920	\$543
Revenue Collected During FY 16:	\$136,078	\$288,018	\$122,354
Expenditures During FY 16:	\$120,824	\$291,959	\$113,390
Per Capita Revenue:	\$322	\$728	\$325
Per Capita Expenditures:	\$286	\$777	\$314
Revenues over (under) Expenditures:	\$15,254	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	263.09%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$317,881	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$751	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,740	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$81,141	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$310.102	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$733	\$2,411	\$992
Revenue Collected During FY 16:	\$123.525	\$248,742	\$88,690
Expenditures During FY 16:	\$88.548	\$239,956	\$97,758
Per Capita Revenue:	\$292	\$660	\$240
Per Capita Expenditures:	\$209	\$647	\$261
Operating Income (loss):	\$34.977	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	389.71%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$345.079	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$816	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bush Village**

Unit Code: 100/010/32 County: Williamson

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$454,224

Equalized Assessed Valuation: \$1,005,671

Population: 269

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$30,804

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$202,608	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$753	\$920	\$543
Revenue Collected During FY 16:	\$476,292	\$288,018	\$122,354
Expenditures During FY 16:	\$464,539	\$291,959	\$113,390
Per Capita Revenue:	\$1,771	\$728	\$325
Per Capita Expenditures:	\$1,727	\$777	\$314
Revenues over (under) Expenditures:	\$11,753	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	20.02%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$92,979	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$346	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,069	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$52,910	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$55,000	\$404,199	\$31,109
Per Capita Debt:	\$204	\$992	\$77
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:	-\$2.459	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	-\$9	\$2,411	\$992
Revenue Collected During FY 16:	\$82.415	\$248,742	\$88,690
Expenditures During FY 16:	\$80.394	\$239,956	\$97,758
Per Capita Revenue:	\$306	\$660	\$240
Per Capita Expenditures:	\$299	\$647	\$261
Operating Income (loss):	\$2.021	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	5.73%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$4.608	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$17	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Alexis Village

Unit Code: 094/010/32 County: Warren

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$891,400

Equalized Assessed Valuation: \$5,778,823

Population: 831

Employees:

 Full Time: 2

 Part Time: 19

 Salaries Paid: \$136,516

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:	\$342,462	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$412	\$920	\$543
Revenue Collected During FY 16:	\$316,185	\$288,018	\$122,354
Expenditures During FY 16:	\$275,708	\$291,959	\$113,390
Per Capita Revenue:	\$380	\$728	\$325
Per Capita Expenditures:	\$332	\$777	\$314
Revenues over (under) Expenditures:	\$40,477	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	136.81%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$377,207	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$454	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,983	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$284,224	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$123,784	\$404,199	\$31,109
Per Capita Debt:	\$149	\$992	\$77
General Obligation Debt over EAV:	1.40%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$666.158	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$802	\$2,411	\$992
Revenue Collected During FY 16:	\$217.872	\$248,742	\$88,690
Expenditures During FY 16:	\$185.926	\$239,956	\$97,758
Per Capita Revenue:	\$262	\$660	\$240
Per Capita Expenditures:	\$224	\$647	\$261
Operating Income (loss):	\$31.946	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	378.56%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$703.836	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$847	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cobden Village		
Unit Code:	091/020/32	County:	Union
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,587,100		
Equalized Assessed Valuation:	\$6,940,688		
Population:	1,157		
Employees:			
Full Time:			13
Part Time:			13
Salaries Paid:			\$488,130

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$90,836	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$79	\$646	\$481
Revenue Collected During FY 16:	\$556,183	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$695,757	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$481	\$821	\$658
Per Capita Expenditures:	\$601	\$808	\$649
Revenues over (under) Expenditures:	-\$139,574	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	10.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$71,683	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$62	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,216	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$36,467	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$976,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$844	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,292,346	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.117	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,138,634	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$622,513	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$984	\$491	\$356
Per Capita Expenditures:	\$538	\$468	\$345
Operating Income (loss):	\$516,121	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	273.74%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,704,046	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.473	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Allerton Village**

Unit Code: 092/010/32 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$268,300

Equalized Assessed Valuation: \$2,052,928

Population: 291

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$19,141

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,032,082	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$3,547	\$920	\$543
Revenue Collected During FY 16:	\$58,945	\$288,018	\$122,354
Expenditures During FY 16:	\$76,179	\$291,959	\$113,390
Per Capita Revenue:	\$203	\$728	\$325
Per Capita Expenditures:	\$262	\$777	\$314
Revenues over (under) Expenditures:	-\$17,234	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1332.19%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,014,848	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$3,487	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,993	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$1,007,855	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$39,890	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$137	\$2,411	\$992
Revenue Collected During FY 16:	\$49,005	\$248,742	\$88,690
Expenditures During FY 16:	\$54,792	\$239,956	\$97,758
Per Capita Revenue:	\$168	\$660	\$240
Per Capita Expenditures:	\$188	\$647	\$261
Operating Income (loss):	-\$5,787	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	62.24%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$34,103	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$117	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$100,600	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$373	\$920	\$543
Revenue Collected During FY 16:	\$53,633	\$288,018	\$122,354
Expenditures During FY 16:	\$43,208	\$291,959	\$113,390
Per Capita Revenue:	\$199	\$728	\$325
Per Capita Expenditures:	\$160	\$777	\$314
Revenues over (under) Expenditures:	\$10,425	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	268.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$116,142	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$430	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$116,142	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$9.817	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$36	\$2,411	\$992
Revenue Collected During FY 16:	\$49.717	\$248,742	\$88,690
Expenditures During FY 16:	\$25.625	\$239,956	\$97,758
Per Capita Revenue:	\$184	\$660	\$240
Per Capita Expenditures:	\$95	\$647	\$261
Operating Income (loss):	\$24.092	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	112.36%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$28.792	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$107	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Belgium Village**

Unit Code: 092/020/32 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$117,710

Equalized Assessed Valuation: \$1,529,000

Population: 450

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$37,180

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:	\$26,698	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$59	\$920	\$543
Revenue Collected During FY 16:	\$103,993	\$288,018	\$122,354
Expenditures During FY 16:	\$101,553	\$291,959	\$113,390
Per Capita Revenue:	\$231	\$728	\$325
Per Capita Expenditures:	\$226	\$777	\$314
Revenues over (under) Expenditures:	\$2,440	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	28.69%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$29,138	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$65	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,860	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,880	\$404,199	\$31,109
Per Capita Debt:	\$24	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bismarck Village**

Unit Code: **092/022/32** County: **Vermilion**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$118,396**

Equalized Assessed Valuation: **\$4,360,490**

Population: **560**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$12,444**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$102,141	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$182	\$920	\$543
Revenue Collected During FY 16:	\$130,889	\$288,018	\$122,354
Expenditures During FY 16:	\$118,396	\$291,959	\$113,390
Per Capita Revenue:	\$234	\$728	\$325
Per Capita Expenditures:	\$211	\$777	\$314
Revenues over (under) Expenditures:	\$12,493	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	96.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$114,634	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$205	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,764	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$84,869	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,965	\$404,199	\$31,109
Per Capita Debt:	\$25	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Catlin Village**

Unit Code: **092/025/32** County: **Vermilion**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,355,719**

Equalized Assessed Valuation: **\$19,880,132**

Population: **2,100**

Employees:

 Full Time: **4**

 Part Time: **18**

 Salaries Paid: **\$326,517**

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:	\$1,343,467	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$640	\$646	\$481
Revenue Collected During FY 16:	\$634,486	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$627,816	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$302	\$821	\$658
Per Capita Expenditures:	\$299	\$808	\$649
Revenues over (under) Expenditures:	\$6,670	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	213.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,338,263	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$637	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,025	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,110,238	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$196,720	\$12,217,292	\$2,700,000
Per Capita Debt:	\$94	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,531,985	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$730	\$1,624	\$1,257
Revenue Collected During FY 16:	\$814,492	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$521,161	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$388	\$491	\$356
Per Capita Expenditures:	\$248	\$468	\$345
Operating Income (loss):	\$293,331	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	351.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,833,258	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$873	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beecher Village	
Unit Code:	099/010/32	County: Will
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,997,696	
Equalized Assessed Valuation:	\$92,054,706	
Population:	4,359	
Employees:		
Full Time:	19	
Part Time:	27	
Salaries Paid:	\$1,373,241	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$904,283	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$207	\$646	\$481
Revenue Collected During FY 16:	\$2,884,040	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,764,927	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$662	\$821	\$658
Per Capita Expenditures:	\$634	\$808	\$649
Revenues over (under) Expenditures:	\$119,113	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	30.26%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$836,701	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$192	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$545,631	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$288,165	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,887,330	\$12,217,292	\$2,700,000
Per Capita Debt:	\$433	\$1,619	\$786
General Obligation Debt over EAV:	1.09%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,484,171	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,864	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,861,052	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,013,404	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$427	\$491	\$356
Per Capita Expenditures:	\$462	\$468	\$345
Operating Income (loss):	-\$152,352	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	603.59%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,152,654	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,788	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bellmont Village**

Unit Code: **093/015/32** County: **Wabash**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$155,000**

Equalized Assessed Valuation: **\$1,374,603**

Population: **297**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$27,309**

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:	\$208,044	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$700	\$920	\$543
Revenue Collected During FY 16:	\$52,068	\$288,018	\$122,354
Expenditures During FY 16:	\$41,013	\$291,959	\$113,390
Per Capita Revenue:	\$175	\$728	\$325
Per Capita Expenditures:	\$138	\$777	\$314
Revenues over (under) Expenditures:	\$11,055	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	534.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$219,099	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$738	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$219,049	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$288,000	\$404,199	\$31,109
Per Capita Debt:	\$970	\$992	\$77
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:	\$157.698	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$531	\$2,411	\$992
Revenue Collected During FY 16:	\$59.918	\$248,742	\$88,690
Expenditures During FY 16:	\$111.576	\$239,956	\$97,758
Per Capita Revenue:	\$202	\$660	\$240
Per Capita Expenditures:	\$376	\$647	\$261
Operating Income (loss):	-\$51.658	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	95.04%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$106.040	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$357	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cerro Gordo Village**

Unit Code: **074/020/32** County: **Piatt**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,608,810**

Equalized Assessed Valuation: **\$11,686,402**

Population: **1,344**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$198,130**

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:	\$454,963	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$339	\$646	\$481
Revenue Collected During FY 16:	\$647,520	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$703,196	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$482	\$821	\$658
Per Capita Expenditures:	\$523	\$808	\$649
Revenues over (under) Expenditures:	-\$55,676	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	56.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$399,287	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$297	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$289,472	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$109,815	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$765,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$569	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,616,871	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,947	\$1,624	\$1,257
Revenue Collected During FY 16:	\$321,891	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$336,354	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$240	\$491	\$356
Per Capita Expenditures:	\$250	\$468	\$345
Operating Income (loss):	-\$14,463	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	773.71%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,602,408	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,936	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Addieville Village**

Unit Code: **095/010/32** County: **Washington**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$414,715**

Equalized Assessed Valuation: **\$3,585,443**

Population: **252**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$19,495**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$407,190	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,616	\$920	\$543
Revenue Collected During FY 16:	\$140,434	\$288,018	\$122,354
Expenditures During FY 16:	\$101,083	\$291,959	\$113,390
Per Capita Revenue:	\$557	\$728	\$325
Per Capita Expenditures:	\$401	\$777	\$314
Revenues over (under) Expenditures:	\$39,351	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	441.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$446,541	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,772	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,462	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$461,881	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$362.986	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.440	\$2,411	\$992
Revenue Collected During FY 16:	\$17.825	\$248,742	\$88,690
Expenditures During FY 16:	\$41.628	\$239,956	\$97,758
Per Capita Revenue:	\$71	\$660	\$240
Per Capita Expenditures:	\$165	\$647	\$261
Operating Income (loss):	-\$23.803	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	814.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$339.183	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.346	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$602,744	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,125	\$920	\$543
Revenue Collected During FY 16:	\$259,977	\$288,018	\$122,354
Expenditures During FY 16:	\$212,542	\$291,959	\$113,390
Per Capita Revenue:	\$485	\$728	\$325
Per Capita Expenditures:	\$397	\$777	\$314
Revenues over (under) Expenditures:	\$47,435	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	297.54%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$632,389	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,180	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$632,389	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$319,000	\$404,199	\$31,109
Per Capita Debt:	\$595	\$992	\$77
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:	\$561.134	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.047	\$2,411	\$992
Revenue Collected During FY 16:	\$162.295	\$248,742	\$88,690
Expenditures During FY 16:	\$234.046	\$239,956	\$97,758
Per Capita Revenue:	\$303	\$660	\$240
Per Capita Expenditures:	\$437	\$647	\$261
Operating Income (loss):	-\$71.751	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	220.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$516.027	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$963	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisne Village		
Unit Code:	096/010/32	County:	Wayne
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,127,000		
Equalized Assessed Valuation:	\$4,203,800		
Population:	672		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$176,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$237,970	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$354	\$920	\$543
Revenue Collected During FY 16:	\$213,366	\$288,018	\$122,354
Expenditures During FY 16:	\$224,091	\$291,959	\$113,390
Per Capita Revenue:	\$318	\$728	\$325
Per Capita Expenditures:	\$333	\$777	\$314
Revenues over (under) Expenditures:	-\$10,725	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	101.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$227,245	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$338	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,144	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$188,194	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$144,000	\$404,199	\$31,109
Per Capita Debt:	\$214	\$992	\$77
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:	\$1,408,529	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,096	\$2,411	\$992
Revenue Collected During FY 16:	\$355,527	\$248,742	\$88,690
Expenditures During FY 16:	\$420,004	\$239,956	\$97,758
Per Capita Revenue:	\$529	\$660	\$240
Per Capita Expenditures:	\$625	\$647	\$261
Operating Income (loss):	-\$64,477	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	300.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,261,486	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,877	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Burnt Prairie Village**

Unit Code: **097/010/32** County: **White**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$153,608**

Equalized Assessed Valuation: **\$315,942**

Population: **52**

Employees:

 Full Time: **7**

 Part Time: **6**

 Salaries Paid: **\$23,654**

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:	\$21,476	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$413	\$920	\$543
Revenue Collected During FY 16:	\$10,542	\$288,018	\$122,354
Expenditures During FY 16:	\$8,270	\$291,959	\$113,390
Per Capita Revenue:	\$203	\$728	\$325
Per Capita Expenditures:	\$159	\$777	\$314
Revenues over (under) Expenditures:	\$2,272	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	300.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$24,820	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$477	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,098	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$20,722	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$261,000	\$404,199	\$31,109
Per Capita Debt:	\$5,019	\$992	\$77
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:	\$508.841	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$9.785	\$2,411	\$992
Revenue Collected During FY 16:	\$132.305	\$248,742	\$88,690
Expenditures During FY 16:	\$151.913	\$239,956	\$97,758
Per Capita Revenue:	\$2.544	\$660	\$240
Per Capita Expenditures:	\$2.921	\$647	\$261
Operating Income (loss):	-\$19.608	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	321.34%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$488.161	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$9.388	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$8,897,202	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,698	\$646	\$481
Revenue Collected During FY 16:	\$3,541,757	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,383,191	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$676	\$821	\$658
Per Capita Expenditures:	\$836	\$808	\$649
Revenues over (under) Expenditures:	-\$841,434	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	188.02%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,241,144	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,573	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,356,383	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,416,077	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,561,450	\$12,217,292	\$2,700,000
Per Capita Debt:	\$871	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,202,115	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,138	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,976,458	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,214,276	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,713	\$491	\$356
Per Capita Expenditures:	\$1,758	\$468	\$345
Operating Income (loss):	-\$237,818	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	118.71%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,938,580	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,088	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crossville Village		
Unit Code:	097/020/32	County:	White
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,298,944		
Equalized Assessed Valuation:	\$3,401,876		
Population:	745		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$202,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,594,702	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,141	\$920	\$543
Revenue Collected During FY 16:	\$333,926	\$288,018	\$122,354
Expenditures During FY 16:	\$264,090	\$291,959	\$113,390
Per Capita Revenue:	\$448	\$728	\$325
Per Capita Expenditures:	\$354	\$777	\$314
Revenues over (under) Expenditures:	\$69,836	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	522.50%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,379,864	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,852	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,924	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$544,698	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$763,000	\$404,199	\$31,109
Per Capita Debt:	\$1,024	\$992	\$77
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:	\$1,937,974	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,601	\$2,411	\$992
Revenue Collected During FY 16:	\$614,792	\$248,742	\$88,690
Expenditures During FY 16:	\$577,480	\$239,956	\$97,758
Per Capita Revenue:	\$825	\$660	\$240
Per Capita Expenditures:	\$775	\$647	\$261
Operating Income (loss):	\$37,312	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	335.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,934,586	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,597	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Allendale Village**

Unit Code: **093/010/32** County: **Wabash**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$597,113**

Equalized Assessed Valuation: **\$2,450,166**

Population: **528**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$78,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$295,825	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$560	\$920	\$543
Revenue Collected During FY 16:	\$86,941	\$288,018	\$122,354
Expenditures During FY 16:	\$40,904	\$291,959	\$113,390
Per Capita Revenue:	\$165	\$728	\$325
Per Capita Expenditures:	\$77	\$777	\$314
Revenues over (under) Expenditures:	\$46,037	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	811.32%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$331,862	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$629	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$295,825	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,039,954	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,970	\$2,411	\$992
Revenue Collected During FY 16:	\$369,345	\$248,742	\$88,690
Expenditures During FY 16:	\$360,869	\$239,956	\$97,758
Per Capita Revenue:	\$700	\$660	\$240
Per Capita Expenditures:	\$683	\$647	\$261
Operating Income (loss):	\$8,476	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	293.30%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,058,430	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,005	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

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:	\$10,409,575	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$416	\$497	\$454
Revenue Collected During FY 16:	\$25,863,811	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$26,083,711	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,034	\$1,094	\$1,054
Per Capita Expenditures:	\$1,042	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$219,900	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	41.36%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$10,786,946	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$431	\$507	\$464

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:	\$5,162,142	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$42,099,521	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$42,196,844	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,686	\$2,570	\$1,961
General Obligation Debt over EAV:	5.94%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$26,095.659	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.043	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,790.735	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,432.447	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$351	\$455	\$325
Per Capita Expenditures:	\$337	\$438	\$333
Operating Income (loss):	\$358.288	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	304.79%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$25,701.242	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.027	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Blandinsville Village**

Unit Code: **062/015/32** County: **Mcdonough**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$515,600**

Equalized Assessed Valuation: **\$4,954,681**

Population: **777**

Employees:

 Full Time: **2**

 Part Time: **16**

 Salaries Paid: **\$100,649**

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:	\$556,554	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$716	\$920	\$543
Revenue Collected During FY 16:	\$200,623	\$288,018	\$122,354
Expenditures During FY 16:	\$304,623	\$291,959	\$113,390
Per Capita Revenue:	\$258	\$728	\$325
Per Capita Expenditures:	\$392	\$777	\$314
Revenues over (under) Expenditures:	-\$104,000	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	148.56%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$452,554	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$582	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$456,754	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$712,991	\$404,199	\$31,109
Per Capita Debt:	\$918	\$992	\$77
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:	\$2,764,890	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,558	\$2,411	\$992
Revenue Collected During FY 16:	\$322,671	\$248,742	\$88,690
Expenditures During FY 16:	\$337,638	\$239,956	\$97,758
Per Capita Revenue:	\$415	\$660	\$240
Per Capita Expenditures:	\$435	\$647	\$261
Operating Income (loss):	-\$14,967	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	814.46%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,749,923	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,539	\$2,419	\$990



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Brighton Village**

Unit Code: **056/015/32** County: **Macoupin**

Fiscal Year End: **6/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,122,130**

Equalized Assessed Valuation: **\$26,895,138**

Population: **2,200**

Employees:

 Full Time: **12**

 Part Time: **6**

 Salaries Paid: **\$530,135**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$509,918	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$232	\$646	\$481
Revenue Collected During FY 16:	\$1,081,036	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,168,863	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$491	\$821	\$658
Per Capita Expenditures:	\$531	\$808	\$649
Revenues over (under) Expenditures:	-\$87,827	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	36.11%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$422,091	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$192	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$555,892	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$99,303	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,562,690	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,165	\$1,619	\$786
General Obligation Debt over EAV:	2.77%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,373,848	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.806	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,352,713	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,407,256	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$615	\$491	\$356
Per Capita Expenditures:	\$640	\$468	\$345
Operating Income (loss):	-\$54,543	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	591.17%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,319,305	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.782	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bunker Hill City	
Unit Code:	056/020/30	County: Macoupin
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,821,400	
Equalized Assessed Valuation:	\$17,087,356	
Population:	1,800	
Employees:		
Full Time:		10
Part Time:		5
Salaries Paid:		\$387,681

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$263,285	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$146	\$646	\$481
Revenue Collected During FY 16:	\$718,571	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$744,482	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$399	\$821	\$658
Per Capita Expenditures:	\$414	\$808	\$649
Revenues over (under) Expenditures:	-\$25,911	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	31.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$237,374	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$132	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,442	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$108,879	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,024,507	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,680	\$1,619	\$786
General Obligation Debt over EAV:	0.99%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,959,983	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.200	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,129,029	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,166,410	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$627	\$491	\$356
Per Capita Expenditures:	\$648	\$468	\$345
Operating Income (loss):	-\$37,381	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	329.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,838,322	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.132	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlinville City		
Unit Code:	056/025/30	County:	Macoupin
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,130,655		
Equalized Assessed Valuation:	\$61,690,115		
Population:	5,917		
Employees:			
Full Time:			37
Part Time:			25
Salaries Paid:			\$2,126,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,186,738	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$370	\$646	\$481
Revenue Collected During FY 16:	\$4,003,051	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,654,067	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$677	\$821	\$658
Per Capita Expenditures:	\$618	\$808	\$649
Revenues over (under) Expenditures:	\$348,984	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	57.26%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,092,318	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$354	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,282,974	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$809,344	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,459,767	\$12,217,292	\$2,700,000
Per Capita Debt:	\$247	\$1,619	\$786
General Obligation Debt over EAV:	1.43%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,584,083	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,620	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,560,217	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,421,291	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$433	\$491	\$356
Per Capita Expenditures:	\$409	\$468	\$345
Operating Income (loss):	\$138,926	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	431.21%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,440,771	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,765	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chesterfield Village	
Unit Code:	056/030/32	County: Macoupin
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$119,166	
Equalized Assessed Valuation:	\$1,687,745	
Population:	213	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$13,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$67,184	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$315	\$920	\$543
Revenue Collected During FY 16:	\$49,801	\$288,018	\$122,354
Expenditures During FY 16:	\$52,615	\$291,959	\$113,390
Per Capita Revenue:	\$234	\$728	\$325
Per Capita Expenditures:	\$247	\$777	\$314
Revenues over (under) Expenditures:	-\$2,814	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	109.99%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$57,870	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$272	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,605	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$47,265	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$150,000	\$404,199	\$31,109
Per Capita Debt:	\$704	\$992	\$77
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:	\$668.886	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.140	\$2,411	\$992
Revenue Collected During FY 16:	\$65.812	\$248,742	\$88,690
Expenditures During FY 16:	\$100.702	\$239,956	\$97,758
Per Capita Revenue:	\$309	\$660	\$240
Per Capita Expenditures:	\$473	\$647	\$261
Operating Income (loss):	-\$34.890	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	636.03%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$640.496	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.007	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Alhambra Village**

Unit Code: 057/010/32 County: Madison

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$950,340

Equalized Assessed Valuation: \$8,625,000

Population: 665

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$94,371

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:	\$312,689	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$470	\$920	\$543
Revenue Collected During FY 16:	\$274,160	\$288,018	\$122,354
Expenditures During FY 16:	\$327,830	\$291,959	\$113,390
Per Capita Revenue:	\$412	\$728	\$325
Per Capita Expenditures:	\$493	\$777	\$314
Revenues over (under) Expenditures:	-\$53,670	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	79.01%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$259,019	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$390	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,149	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$243,870	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$259,474	\$404,199	\$31,109
Per Capita Debt:	\$390	\$992	\$77
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:	\$1,941,986	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,920	\$2,411	\$992
Revenue Collected During FY 16:	\$192,102	\$248,742	\$88,690
Expenditures During FY 16:	\$226,588	\$239,956	\$97,758
Per Capita Revenue:	\$289	\$660	\$240
Per Capita Expenditures:	\$341	\$647	\$261
Operating Income (loss):	-\$34,486	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	841.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,907,500	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,868	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Blue Mound Village**

Unit Code: **055/015/32** County: **Macon**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,003,625**

Equalized Assessed Valuation: **\$10,165,151**

Population: **1,160**

Employees:

 Full Time: **5**

 Part Time: **14**

 Salaries Paid: **\$185,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$355,191	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$306	\$646	\$481
Revenue Collected During FY 16:	\$503,766	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$504,569	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$434	\$821	\$658
Per Capita Expenditures:	\$435	\$808	\$649
Revenues over (under) Expenditures:	-\$803	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	66.67%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$336,388	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$290	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$70,100	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$155,527	\$12,217,292	\$2,700,000
Per Capita Debt:	\$134	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$783.118	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$675	\$1,624	\$1,257
Revenue Collected During FY 16:	\$281.073	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$277.723	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$242	\$491	\$356
Per Capita Expenditures:	\$239	\$468	\$345
Operating Income (loss):	\$3.350	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	289.67%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$804.468	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$694	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethalto Village		
Unit Code:	057/020/32	County:	Madison
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,876,600		
Equalized Assessed Valuation:	\$141,622,626		
Population:	10,648		
Employees:			
	Full Time:	47	
	Part Time:	8	
	Salaries Paid:	\$3,628,182	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,732,959	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$163	\$646	\$481
Revenue Collected During FY 16:	\$5,983,532	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,391,206	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$562	\$821	\$658
Per Capita Expenditures:	\$694	\$808	\$649
Revenues over (under) Expenditures:	-\$1,407,674	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	17.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,326,059	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$125	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,306,329	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,542,713	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,300,694	\$12,217,292	\$2,700,000
Per Capita Debt:	\$873	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,363,010	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$598	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,145,030	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,240,744	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$389	\$491	\$356
Per Capita Expenditures:	\$398	\$468	\$345
Operating Income (loss):	-\$95,714	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	147.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,244,696	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$586	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Argenta Village**

Unit Code: 055/010/32 County: Macon

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,044,250

Equalized Assessed Valuation: \$9,419,587

Population: 912

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$129,501

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:	\$379,166	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$416	\$920	\$543
Revenue Collected During FY 16:	\$364,638	\$288,018	\$122,354
Expenditures During FY 16:	\$453,911	\$291,959	\$113,390
Per Capita Revenue:	\$400	\$728	\$325
Per Capita Expenditures:	\$498	\$777	\$314
Revenues over (under) Expenditures:	-\$89,273	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	63.87%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$289,893	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$318	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,213	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$257,680	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,427,398	\$404,199	\$31,109
Per Capita Debt:	\$5,951	\$992	\$77
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:	\$926.940	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.016	\$2,411	\$992
Revenue Collected During FY 16:	\$125.778	\$248,742	\$88,690
Expenditures During FY 16:	\$183.326	\$239,956	\$97,758
Per Capita Revenue:	\$138	\$660	\$240
Per Capita Expenditures:	\$201	\$647	\$261
Operating Income (loss):	-\$57.548	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	474.23%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$869.392	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$953	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alma Village		
Unit Code:	058/010/32	County:	Marion
Fiscal Year End:	12/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$299,894		
Equalized Assessed Valuation:	\$1,537,809		
Population:	316		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$45,283	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$44,695	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$141	\$920	\$543
Revenue Collected During FY 16:	\$97,461	\$288,018	\$122,354
Expenditures During FY 16:	\$111,692	\$291,959	\$113,390
Per Capita Revenue:	\$308	\$728	\$325
Per Capita Expenditures:	\$353	\$777	\$314
Revenues over (under) Expenditures:	-\$14,231	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	48.89%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$54,611	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$173	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$54,610	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$446,060	\$404,199	\$31,109
Per Capita Debt:	\$1,412	\$992	\$77
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:	\$1,836,109	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,810	\$2,411	\$992
Revenue Collected During FY 16:	\$139,442	\$248,742	\$88,690
Expenditures During FY 16:	\$215,008	\$239,956	\$97,758
Per Capita Revenue:	\$441	\$660	\$240
Per Capita Expenditures:	\$680	\$647	\$261
Operating Income (loss):	-\$75,566	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	814.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,751,396	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5,542	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Central City Village**

Unit Code: **058/015/32** County: **Marion**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$717,063**

Equalized Assessed Valuation: **\$4,824,240**

Population: **1,172**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$302,314**

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:	\$742,057	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$633	\$646	\$481
Revenue Collected During FY 16:	\$536,400	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$567,605	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$458	\$821	\$658
Per Capita Expenditures:	\$484	\$808	\$649
Revenues over (under) Expenditures:	-\$31,205	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	127.36%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$722,883	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$617	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$342,849	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$380,034	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$70,265	\$12,217,292	\$2,700,000
Per Capita Debt:	\$60	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$940.372	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$802	\$1,624	\$1,257
Revenue Collected During FY 16:	\$183.413	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$192.301	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$156	\$491	\$356
Per Capita Expenditures:	\$164	\$468	\$345
Operating Income (loss):	-\$8.888	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	493.29%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$948.594	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$809	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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
 City of Centralia

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,858,819	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$381	\$646	\$481
Revenue Collected During FY 16:	\$12,658,063	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$12,658,787	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$993	\$821	\$658
Per Capita Expenditures:	\$993	\$808	\$649
Revenues over (under) Expenditures:	-\$724	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	38.38%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,858,095	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$381	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,406,822	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$571,198	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,354,783	\$12,217,292	\$2,700,000
Per Capita Debt:	\$499	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,051,810	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,417	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,043,797	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,784,885	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$474	\$491	\$356
Per Capita Expenditures:	\$454	\$468	\$345
Operating Income (loss):	\$258,912	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	316.72%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$18,321,799	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,438	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bath Village**

Unit Code: **060/010/32** County: **Mason**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$193,905**

Equalized Assessed Valuation: **\$1,234,307**

Population: **310**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$46,073**

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:	\$63,169	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$204	\$920	\$543
Revenue Collected During FY 16:	\$127,095	\$288,018	\$122,354
Expenditures During FY 16:	\$128,609	\$291,959	\$113,390
Per Capita Revenue:	\$410	\$728	\$325
Per Capita Expenditures:	\$415	\$777	\$314
Revenues over (under) Expenditures:	-\$1,514	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	47.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$61,655	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$199	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,794	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$30,861	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,814,667	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,854	\$2,411	\$992
Revenue Collected During FY 16:	\$44,349	\$248,742	\$88,690
Expenditures During FY 16:	\$110,600	\$239,956	\$97,758
Per Capita Revenue:	\$143	\$660	\$240
Per Capita Expenditures:	\$357	\$647	\$261
Operating Income (loss):	-\$66,251	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1580.85%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,748,416	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5,640	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Brookport City**

Unit Code: **061/010/30** County: **Massac**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,805,720**

Equalized Assessed Valuation: **\$2,728,738**

Population: **1,054**

Employees:

 Full Time: **7**

 Part Time: **2**

 Salaries Paid: **\$184,019**

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:	\$2,215,973	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,102	\$646	\$481
Revenue Collected During FY 16:	\$422,209	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,719,051	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$401	\$821	\$658
Per Capita Expenditures:	\$1,631	\$808	\$649
Revenues over (under) Expenditures:	-\$1,296,842	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.47%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$919,131	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$872	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$588,147	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$330,984	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,807,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,714	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$997.603	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$946	\$1,624	\$1,257
Revenue Collected During FY 16:	\$354.971	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$400.659	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$337	\$491	\$356
Per Capita Expenditures:	\$380	\$468	\$345
Operating Income (loss):	-\$45.688	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	237.59%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$951.915	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$903	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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
Barry Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$418,282	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$317	\$646	\$481
Revenue Collected During FY 16:	\$527,439	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$496,468	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$400	\$821	\$658
Per Capita Expenditures:	\$377	\$808	\$649
Revenues over (under) Expenditures:	\$30,971	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	79.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$393,527	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$299	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,271	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$262,471	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$911,138	\$12,217,292	\$2,700,000
Per Capita Debt:	\$691	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,976,937	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,500	\$1,624	\$1,257
Revenue Collected During FY 16:	\$403,217	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$419,115	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$306	\$491	\$356
Per Capita Expenditures:	\$318	\$468	\$345
Operating Income (loss):	-\$15,898	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	469.94%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,969,595	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,494	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Alton City		
Unit Code:	057/015/30	County:	Madison
Fiscal Year End:	3/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,769,584		
Equalized Assessed Valuation:	\$301,230,040		
Population:	27,000		
Employees:			
Full Time:			200
Part Time:			21
Salaries Paid:			\$13,666,107

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,554,608	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$761	\$497	\$454
Revenue Collected During FY 16:	\$38,036,656	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$33,826,879	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,409	\$1,094	\$1,054
Per Capita Expenditures:	\$1,253	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,209,777	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	65.16%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$22,041,435	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$816	\$507	\$464

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:	\$12,587,649	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$145,210,691	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,235,230	\$134,742,616	\$79,395,355
Per Capita Debt:	\$527	\$2,570	\$1,961
General Obligation Debt over EAV:	3.37%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$15,674,605	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$581	\$1,390	\$1,114
Revenue Collected During FY 16:	\$4,668,533	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$5,296,493	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$173	\$455	\$325
Per Capita Expenditures:	\$196	\$438	\$333
Operating Income (loss):	-\$627,960	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	284.69%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$15,078,841	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$558	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$181,311	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$532	\$920	\$543
Revenue Collected During FY 16:	\$61,020	\$288,018	\$122,354
Expenditures During FY 16:	\$37,845	\$291,959	\$113,390
Per Capita Revenue:	\$179	\$728	\$325
Per Capita Expenditures:	\$111	\$777	\$314
Revenues over (under) Expenditures:	\$23,175	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	527.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$199,486	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$585	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,664	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$153,822	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$60.898	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$179	\$2,411	\$992
Revenue Collected During FY 16:	\$33.106	\$248,742	\$88,690
Expenditures During FY 16:	\$38.398	\$239,956	\$97,758
Per Capita Revenue:	\$97	\$660	\$240
Per Capita Expenditures:	\$113	\$647	\$261
Operating Income (loss):	-\$5.292	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	157.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$60.606	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$178	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Congerville Village**

Unit Code: 102/020/32 County: Woodford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,425,000

Equalized Assessed Valuation: \$9,996,327

Population: 474

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$64,253

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:	\$770,543	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,626	\$920	\$543
Revenue Collected During FY 16:	\$188,607	\$288,018	\$122,354
Expenditures During FY 16:	\$133,149	\$291,959	\$113,390
Per Capita Revenue:	\$398	\$728	\$325
Per Capita Expenditures:	\$281	\$777	\$314
Revenues over (under) Expenditures:	\$55,458	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	607.93%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$809,450	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,708	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,516	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$221,647	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$390,000	\$404,199	\$31,109
Per Capita Debt:	\$823	\$992	\$77
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:	\$253.970	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$536	\$2,411	\$992
Revenue Collected During FY 16:	\$73.977	\$248,742	\$88,690
Expenditures During FY 16:	\$115.798	\$239,956	\$97,758
Per Capita Revenue:	\$156	\$660	\$240
Per Capita Expenditures:	\$244	\$647	\$261
Operating Income (loss):	-\$41.821	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	197.50%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$228.700	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$482	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Antioch Village**

Unit Code: 049/010/32 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,074,776

Equalized Assessed Valuation: \$304,063,352

Population: 14,430

Employees:

Full Time:	78
Part Time:	27
Salaries Paid:	\$5,033,194

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,246,829	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$364	\$646	\$481
Revenue Collected During FY 16:	\$13,889,902	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$12,046,312	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$963	\$821	\$658
Per Capita Expenditures:	\$835	\$808	\$649
Revenues over (under) Expenditures:	\$1,843,590	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	51.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,187,638	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$429	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,219,054	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$13,362,779	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$39,890,417	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,764	\$1,619	\$786
General Obligation Debt over EAV:	0.06%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$39,494,849	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,737	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,484,385	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,243,108	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$241	\$491	\$356
Per Capita Expenditures:	\$225	\$468	\$345
Operating Income (loss):	\$241,277	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1226.86%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$39,788,472	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,757	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bannockburn Village**

Unit Code: **049/015/32** County: **Lake**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,478,250**

Equalized Assessed Valuation: **\$151,926,336**

Population: **1,583**

Employees:

Full Time:	10
Part Time:	13
Salaries Paid:	\$1,338,115

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,561,190	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$3,513	\$646	\$481
Revenue Collected During FY 16:	\$3,087,684	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,578,622	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,951	\$821	\$658
Per Capita Expenditures:	\$2,261	\$808	\$649
Revenues over (under) Expenditures:	-\$490,938	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	141.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,070,252	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$3,203	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,899	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,701,843	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,246,082	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,682	\$1,619	\$786
General Obligation Debt over EAV:	1.54%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,554,783	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$6,668	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,123,571	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,146,507	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$710	\$491	\$356
Per Capita Expenditures:	\$724	\$468	\$345
Operating Income (loss):	-\$22,936	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	918.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,531,847	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$6,653	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,355,236	\$12,217,292	\$2,700,000
Per Capita Debt:	\$319	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,702,084	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$931	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,485,208	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,831,518	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$109	\$491	\$356
Per Capita Expenditures:	\$134	\$468	\$345
Operating Income (loss):	-\$346,310	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	673.84%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,341,558	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$905	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$142,472	\$404,199	\$31,109
Per Capita Debt:	\$514	\$992	\$77
General Obligation Debt over EAV:	3.78%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$441.534	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.594	\$2,411	\$992
Revenue Collected During FY 16:	\$115.504	\$248,742	\$88,690
Expenditures During FY 16:	\$131.543	\$239,956	\$97,758
Per Capita Revenue:	\$417	\$660	\$240
Per Capita Expenditures:	\$475	\$647	\$261
Operating Income (loss):	-\$16.039	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	323.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$425.369	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.536	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bridgeport City**

Unit Code: 051/015/30 County: Lawrence

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,407,700

Equalized Assessed Valuation: \$8,740,606

Population: 1,850

Employees:

 Full Time: 10

 Part Time: 5

 Salaries Paid: \$290,932

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:	\$420,240	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$227	\$646	\$481
Revenue Collected During FY 16:	\$452,441	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$384,939	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$245	\$821	\$658
Per Capita Expenditures:	\$208	\$808	\$649
Revenues over (under) Expenditures:	\$67,502	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	132.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$508,729	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$275	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,086	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$229,643	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,848,600	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,540	\$1,619	\$786
General Obligation Debt over EAV:	0.63%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,190,111	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$643	\$1,624	\$1,257
Revenue Collected During FY 16:	\$961,144	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$804,199	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$520	\$491	\$356
Per Capita Expenditures:	\$435	\$468	\$345
Operating Income (loss):	\$156,945	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	164.89%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,326,069	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$717	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Benld City**

Unit Code: **056/010/30** County: **Macoupin**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,294,195**

Equalized Assessed Valuation: **\$8,177,528**

Population: **1,556**

Employees:

 Full Time: **8**

 Part Time: **27**

 Salaries Paid: **\$328,069**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$710,198	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$456	\$646	\$481
Revenue Collected During FY 16:	\$629,367	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$599,335	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$404	\$821	\$658
Per Capita Expenditures:	\$385	\$808	\$649
Revenues over (under) Expenditures:	\$30,032	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	123.51%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$740,230	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$476	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,442	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$693,090	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,511,786	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,614	\$1,624	\$1,257
Revenue Collected During FY 16:	\$525,302	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$598,323	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$338	\$491	\$356
Per Capita Expenditures:	\$385	\$468	\$345
Operating Income (loss):	-\$73,021	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	407.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,438,765	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,567	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ashton Village**

Unit Code: **052/015/32** County: **Lee**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,068,433**

Equalized Assessed Valuation: **\$11,379,151**

Population: **972**

Employees:

 Full Time: **4**

 Part Time: **23**

 Salaries Paid: **\$208,042**

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:	\$1,994,584	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,052	\$920	\$543
Revenue Collected During FY 16:	\$634,005	\$288,018	\$122,354
Expenditures During FY 16:	\$585,370	\$291,959	\$113,390
Per Capita Revenue:	\$652	\$728	\$325
Per Capita Expenditures:	\$602	\$777	\$314
Revenues over (under) Expenditures:	\$48,635	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	349.04%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$2,043,187	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,102	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,745,436	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$236,659	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$844,979	\$404,199	\$31,109
Per Capita Debt:	\$869	\$992	\$77
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:	-\$6.612	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	-\$7	\$2,411	\$992
Revenue Collected During FY 16:	\$291.309	\$248,742	\$88,690
Expenditures During FY 16:	\$571.462	\$239,956	\$97,758
Per Capita Revenue:	\$300	\$660	\$240
Per Capita Expenditures:	\$588	\$647	\$261
Operating Income (loss):	-\$280.153	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	-50.18%	455.53%	337.33%
Ending Retained Earnings for FY 16:	-\$286.765	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	-\$295	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bushnell City**

Unit Code: **062/020/30** County: **Mcdonough**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,507,631**

Equalized Assessed Valuation: **\$19,726,608**

Population: **3,221**

Employees:

 Full Time: **24**

 Part Time: **12**

 Salaries Paid: **\$1,036,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,093,233	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$339	\$646	\$481
Revenue Collected During FY 16:	\$1,755,600	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,589,580	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$545	\$821	\$658
Per Capita Expenditures:	\$494	\$808	\$649
Revenues over (under) Expenditures:	\$166,020	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	76.95%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,223,193	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$380	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$967,877	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$275,640	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,474,702	\$12,217,292	\$2,700,000
Per Capita Debt:	\$768	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,330,488	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.828	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,618,279	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,654,718	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2.055	\$491	\$356
Per Capita Expenditures:	\$1.756	\$468	\$345
Operating Income (loss):	\$963,561	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	235.10%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$13,294,049	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.127	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Campus Village**

Unit Code: 053/010/32 County: Livingston

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$193,372

Equalized Assessed Valuation: \$1,345,975

Population: 140

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:	\$124,441	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$889	\$920	\$543
Revenue Collected During FY 16:	\$34,118	\$288,018	\$122,354
Expenditures During FY 16:	\$20,237	\$291,959	\$113,390
Per Capita Revenue:	\$244	\$728	\$325
Per Capita Expenditures:	\$145	\$777	\$314
Revenues over (under) Expenditures:	\$13,881	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	683.51%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$138,322	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$988	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,432	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$94,890	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$30,744	\$404,199	\$31,109
Per Capita Debt:	\$220	\$992	\$77
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:	\$301.619	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.154	\$2,411	\$992
Revenue Collected During FY 16:	\$43.749	\$248,742	\$88,690
Expenditures During FY 16:	\$36.296	\$239,956	\$97,758
Per Capita Revenue:	\$312	\$660	\$240
Per Capita Expenditures:	\$259	\$647	\$261
Operating Income (loss):	\$7.453	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	851.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$309.072	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.208	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$367,119	\$12,217,292	\$2,700,000
Per Capita Debt:	\$319	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,621,223	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,277	\$1,624	\$1,257
Revenue Collected During FY 16:	\$383,316	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$350,979	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$333	\$491	\$356
Per Capita Expenditures:	\$305	\$468	\$345
Operating Income (loss):	\$32,337	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	756.05%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,653,560	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,305	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cornell Village	
Unit Code:	053/020/32	County: Livingston
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$211,780	
Equalized Assessed Valuation:	\$4,327,367	
Population:	447	
Employees:		
	Full Time:	
	Part Time:	17
	Salaries Paid:	\$53,549

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$171,019	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$383	\$920	\$543
Revenue Collected During FY 16:	\$143,808	\$288,018	\$122,354
Expenditures During FY 16:	\$169,995	\$291,959	\$113,390
Per Capita Revenue:	\$322	\$728	\$325
Per Capita Expenditures:	\$380	\$777	\$314
Revenues over (under) Expenditures:	-\$26,187	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	85.20%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$144,832	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$324	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,075	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$97,757	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$305.863	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$684	\$2,411	\$992
Revenue Collected During FY 16:	\$106.353	\$248,742	\$88,690
Expenditures During FY 16:	\$120.486	\$239,956	\$97,758
Per Capita Revenue:	\$238	\$660	\$240
Per Capita Expenditures:	\$270	\$647	\$261
Operating Income (loss):	-\$14.133	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	242.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$291.730	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$653	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cullom Village**

Unit Code: **053/025/32** County: **Livingston**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$273,847**

Equalized Assessed Valuation: **\$5,513,645**

Population: **650**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$52,143**

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:	\$642,513	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$988	\$920	\$543
Revenue Collected During FY 16:	\$164,759	\$288,018	\$122,354
Expenditures During FY 16:	\$114,998	\$291,959	\$113,390
Per Capita Revenue:	\$253	\$728	\$325
Per Capita Expenditures:	\$177	\$777	\$314
Revenues over (under) Expenditures:	\$49,761	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	601.99%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$692,274	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,065	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,803	\$7,681	\$
Total Unreserved Funds:	\$685,471	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$838,547	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,290	\$2,411	\$992
Revenue Collected During FY 16:	\$146,621	\$248,742	\$88,690
Expenditures During FY 16:	\$129,333	\$239,956	\$97,758
Per Capita Revenue:	\$226	\$660	\$240
Per Capita Expenditures:	\$199	\$647	\$261
Operating Income (loss):	\$17,288	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	661.73%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$855,835	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,317	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$75,139	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$4	\$646	\$481
Revenue Collected During FY 16:	\$1,632,069	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,618,137	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$96	\$821	\$658
Per Capita Expenditures:	\$96	\$808	\$649
Revenues over (under) Expenditures:	\$13,932	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	5.50%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$89,071	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$5	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,451	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,645	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,288,457	\$12,217,292	\$2,700,000
Per Capita Debt:	\$76	\$1,619	\$786
General Obligation Debt over EAV:	1.63%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,591,475	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$153	\$1,624	\$1,257
Revenue Collected During FY 16:	\$572,571	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$503,385	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$34	\$491	\$356
Per Capita Expenditures:	\$30	\$468	\$345
Operating Income (loss):	\$69,186	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	528.55%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,660,661	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$157	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadwell Village	
Unit Code:	054/015/32	County: Logan
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$101,600	
Equalized Assessed Valuation:	\$1,579,269	
Population:	147	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$7,390

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:	\$114,672	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$780	\$920	\$543
Revenue Collected During FY 16:	\$30,201	\$288,018	\$122,354
Expenditures During FY 16:	\$28,328	\$291,959	\$113,390
Per Capita Revenue:	\$205	\$728	\$325
Per Capita Expenditures:	\$193	\$777	\$314
Revenues over (under) Expenditures:	\$1,873	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	411.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$116,545	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$793	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,956	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$21,589	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$330.605	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.249	\$2,411	\$992
Revenue Collected During FY 16:	\$30.953	\$248,742	\$88,690
Expenditures During FY 16:	\$41.734	\$239,956	\$97,758
Per Capita Revenue:	\$211	\$660	\$240
Per Capita Expenditures:	\$284	\$647	\$261
Operating Income (loss):	-\$10.781	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	766.34%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$319.824	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.176	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$766,184	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$320	\$646	\$481
Revenue Collected During FY 16:	\$1,585,653	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,514,862	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$662	\$821	\$658
Per Capita Expenditures:	\$633	\$808	\$649
Revenues over (under) Expenditures:	\$70,791	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.89%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$922,430	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$385	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,800	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,539,818	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,224,507	\$12,217,292	\$2,700,000
Per Capita Debt:	\$511	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,003.993	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$837	\$1,624	\$1,257
Revenue Collected During FY 16:	\$891.897	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$792.870	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$373	\$491	\$356
Per Capita Expenditures:	\$331	\$468	\$345
Operating Income (loss):	\$99.027	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	255.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,022.865	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$845	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Creston Village**

Unit Code: **071/020/32** County: **Ogle**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$608,040**

Equalized Assessed Valuation: **\$8,057,886**

Population: **662**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$47,728**

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:	\$851,465	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,286	\$920	\$543
Revenue Collected During FY 16:	\$253,733	\$288,018	\$122,354
Expenditures During FY 16:	\$201,632	\$291,959	\$113,390
Per Capita Revenue:	\$383	\$728	\$325
Per Capita Expenditures:	\$305	\$777	\$314
Revenues over (under) Expenditures:	\$52,101	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	448.13%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$903,566	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,365	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,920	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$823,646	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,671,241	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,525	\$2,411	\$992
Revenue Collected During FY 16:	\$348,901	\$248,742	\$88,690
Expenditures During FY 16:	\$260,747	\$239,956	\$97,758
Per Capita Revenue:	\$527	\$660	\$240
Per Capita Expenditures:	\$394	\$647	\$261
Operating Income (loss):	\$88,154	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	674.75%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,759,395	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,658	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Bardolph Village**

Unit Code: **062/010/32** County: **Mcdonough**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$205,330**

Equalized Assessed Valuation: **\$1,022,553**

Population: **300**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$8,655**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$121,676	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$406	\$920	\$543
Revenue Collected During FY 16:	\$59,317	\$288,018	\$122,354
Expenditures During FY 16:	\$46,067	\$291,959	\$113,390
Per Capita Revenue:	\$198	\$728	\$325
Per Capita Expenditures:	\$154	\$777	\$314
Revenues over (under) Expenditures:	\$13,250	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	286.60%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$132,026	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$440	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$132,211	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$94.138	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$314	\$2,411	\$992
Revenue Collected During FY 16:	\$82.896	\$248,742	\$88,690
Expenditures During FY 16:	\$74.341	\$239,956	\$97,758
Per Capita Revenue:	\$276	\$660	\$240
Per Capita Expenditures:	\$248	\$647	\$261
Operating Income (loss):	\$8.555	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	142.04%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$105.593	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$352	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$1,084,566	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,583	\$2,411	\$992
Revenue Collected During FY 16:	\$219,702	\$248,742	\$88,690
Expenditures During FY 16:	\$251,675	\$239,956	\$97,758
Per Capita Revenue:	\$321	\$660	\$240
Per Capita Expenditures:	\$367	\$647	\$261
Operating Income (loss):	-\$31,973	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	414.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,042,593	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,522	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Chapin Village**

Unit Code: 069/010/32 County: Morgan

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,016,300

Equalized Assessed Valuation: \$4,395,075

Population: 512

Employees:

 Full Time: 1

 Part Time: 32

 Salaries Paid: \$104,665

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:	\$923,572	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,804	\$920	\$543
Revenue Collected During FY 16:	\$201,183	\$288,018	\$122,354
Expenditures During FY 16:	\$209,318	\$291,959	\$113,390
Per Capita Revenue:	\$393	\$728	\$325
Per Capita Expenditures:	\$409	\$777	\$314
Revenues over (under) Expenditures:	-\$8,135	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	437.34%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$915,437	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,788	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$687,656	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$274,931	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,723,644	\$404,199	\$31,109
Per Capita Debt:	\$3,366	\$992	\$77
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:	\$1,785,094	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,487	\$2,411	\$992
Revenue Collected During FY 16:	\$287,456	\$248,742	\$88,690
Expenditures During FY 16:	\$335,832	\$239,956	\$97,758
Per Capita Revenue:	\$561	\$660	\$240
Per Capita Expenditures:	\$656	\$647	\$261
Operating Income (loss):	-\$48,376	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	517.14%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,736,718	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,392	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$345.805	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.010	\$2,411	\$992
Revenue Collected During FY 16:	\$87.894	\$248,742	\$88,690
Expenditures During FY 16:	\$103.980	\$239,956	\$97,758
Per Capita Revenue:	\$511	\$660	\$240
Per Capita Expenditures:	\$605	\$647	\$261
Operating Income (loss):	-\$16.086	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	317.10%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$329.719	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.917	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$77,331	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$496	\$920	\$543
Revenue Collected During FY 16:	\$34,974	\$288,018	\$122,354
Expenditures During FY 16:	\$31,129	\$291,959	\$113,390
Per Capita Revenue:	\$224	\$728	\$325
Per Capita Expenditures:	\$200	\$777	\$314
Revenues over (under) Expenditures:	\$3,845	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	260.77%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$81,176	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$520	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bethany Village**

Unit Code: **070/015/32** County: **Moultrie**

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,504,550**

Equalized Assessed Valuation: **\$11,302,035**

Population: **1,225**

Employees:

 Full Time: **6**

 Part Time: **18**

 Salaries Paid: **\$325,205**

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:	\$449,919	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$367	\$646	\$481
Revenue Collected During FY 16:	\$470,667	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$480,954	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$384	\$821	\$658
Per Capita Expenditures:	\$393	\$808	\$649
Revenues over (under) Expenditures:	-\$10,287	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	79.97%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$384,632	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$314	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,862	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$73,770	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,708,794	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,211	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,561,634	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,509,236	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,275	\$491	\$356
Per Capita Expenditures:	\$1,232	\$468	\$345
Operating Income (loss):	\$52,398	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	186.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,816,192	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,299	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Butler Village**

Unit Code: **068/010/32** County: **Montgomery**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$184,618**

Equalized Assessed Valuation: **\$862,912**

Population: **180**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$21,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$264,211	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,468	\$920	\$543
Revenue Collected During FY 16:	\$49,639	\$288,018	\$122,354
Expenditures During FY 16:	\$64,976	\$291,959	\$113,390
Per Capita Revenue:	\$276	\$728	\$325
Per Capita Expenditures:	\$361	\$777	\$314
Revenues over (under) Expenditures:	-\$15,337	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	383.02%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$248,874	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,383	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,801	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$243,073	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$128,005	\$404,199	\$31,109
Per Capita Debt:	\$711	\$992	\$77
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:	\$1,492,842	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$8,294	\$2,411	\$992
Revenue Collected During FY 16:	\$66,521	\$248,742	\$88,690
Expenditures During FY 16:	\$126,451	\$239,956	\$97,758
Per Capita Revenue:	\$370	\$660	\$240
Per Capita Expenditures:	\$703	\$647	\$261
Operating Income (loss):	-\$59,930	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1133.18%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,432,912	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$7,961	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$3,147,868	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$854	\$646	\$481
Revenue Collected During FY 16:	\$2,591,017	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,515,459	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$703	\$821	\$658
Per Capita Expenditures:	\$954	\$808	\$649
Revenues over (under) Expenditures:	-\$924,442	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	64.21%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,257,253	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$612	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$482,845	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,208,049	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,150,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,940	\$1,619	\$786
General Obligation Debt over EAV:	11.76%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,776,021	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,567	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,398,398	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,837,462	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$379	\$491	\$356
Per Capita Expenditures:	\$498	\$468	\$345
Operating Income (loss):	-\$439,064	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	288.61%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,303,130	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,439	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Columbia City**

Unit Code: **067/010/30** County: **Monroe**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,580,384**

Equalized Assessed Valuation: **\$247,759,803**

Population: **9,707**

Employees:

Full Time:	55
Part Time:	61
Salaries Paid:	\$3,617,314

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,937,570	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$303	\$646	\$481
Revenue Collected During FY 16:	\$5,940,828	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,840,122	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$612	\$821	\$658
Per Capita Expenditures:	\$602	\$808	\$649
Revenues over (under) Expenditures:	\$100,706	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	56.64%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,307,801	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$341	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$393,877	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,862,486	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,793,612	\$12,217,292	\$2,700,000
Per Capita Debt:	\$597	\$1,619	\$786
General Obligation Debt over EAV:	0.03%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,494,600	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.184	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,593,641	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,387,352	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$473	\$491	\$356
Per Capita Expenditures:	\$452	\$468	\$345
Operating Income (loss):	\$206,289	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	267.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11,731,364	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.209	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bartonville Village		
Unit Code:	072/010/32	County:	Peoria
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,600,426		
Equalized Assessed Valuation:	\$91,187,517		
Population:	6,310		
Employees:			
Full Time:	26		
Part Time:	57		
Salaries Paid:	\$1,614,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,865,647	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$454	\$646	\$481
Revenue Collected During FY 16:	\$5,045,293	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,919,166	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$800	\$821	\$658
Per Capita Expenditures:	\$938	\$808	\$649
Revenues over (under) Expenditures:	-\$873,873	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	33.65%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,991,774	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$316	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,225,301	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$766,473	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$609,693	\$12,217,292	\$2,700,000
Per Capita Debt:	\$97	\$1,619	\$786
General Obligation Debt over EAV:	0.65%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bellevue Village**

Unit Code: **072/015/32** County: **Peoria**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,342,750**

Equalized Assessed Valuation: **\$27,407,677**

Population: **1,954**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$98,188**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,719,631	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$880	\$646	\$481
Revenue Collected During FY 16:	\$749,733	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$657,972	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$384	\$821	\$658
Per Capita Expenditures:	\$337	\$808	\$649
Revenues over (under) Expenditures:	\$91,761	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	275.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,811,392	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$927	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,318	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,211,074	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Brimfield Village**

Unit Code: **072/020/32** County: **Peoria**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$737,520**

Equalized Assessed Valuation: **\$12,196,070**

Population: **868**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$189,618**

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:	\$148,751	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$171	\$920	\$543
Revenue Collected During FY 16:	\$338,204	\$288,018	\$122,354
Expenditures During FY 16:	\$317,988	\$291,959	\$113,390
Per Capita Revenue:	\$390	\$728	\$325
Per Capita Expenditures:	\$366	\$777	\$314
Revenues over (under) Expenditures:	\$20,216	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	53.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$168,967	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$195	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,380	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$79,587	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$74,603	\$404,199	\$31,109
Per Capita Debt:	\$86	\$992	\$77
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:	\$618,147	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$712	\$2,411	\$992
Revenue Collected During FY 16:	\$228,087	\$248,742	\$88,690
Expenditures During FY 16:	\$231,952	\$239,956	\$97,758
Per Capita Revenue:	\$263	\$660	\$240
Per Capita Expenditures:	\$267	\$647	\$261
Operating Income (loss):	-\$3,865	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	264.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$614,282	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$708	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,371,793	\$12,217,292	\$2,700,000
Per Capita Debt:	\$225	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,259,693	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$371	\$1,624	\$1,257
Revenue Collected During FY 16:	\$913,862	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$841,617	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$150	\$491	\$356
Per Capita Expenditures:	\$138	\$468	\$345
Operating Income (loss):	\$72,245	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	277.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,331,938	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$382	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Atwood Village**

Unit Code: **074/010/32** County: **Piatt**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,139,615**

Equalized Assessed Valuation: **\$10,226,352**

Population: **1,290**

Employees:

 Full Time: **8**

 Part Time: **15**

 Salaries Paid: **\$322,619**

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:	\$583,965	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$453	\$646	\$481
Revenue Collected During FY 16:	\$467,987	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$497,032	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$363	\$821	\$658
Per Capita Expenditures:	\$385	\$808	\$649
Revenues over (under) Expenditures:	-\$29,045	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	111.65%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$554,920	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$430	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,803	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$477,117	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$32,857	\$12,217,292	\$2,700,000
Per Capita Debt:	\$25	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$766.604	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$594	\$1,624	\$1,257
Revenue Collected During FY 16:	\$296.757	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$320.461	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$230	\$491	\$356
Per Capita Expenditures:	\$248	\$468	\$345
Operating Income (loss):	-\$23.704	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	231.82%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$742.900	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$576	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bement Village**

Unit Code: **074/015/32** County: **Piatt**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,806,900**

Equalized Assessed Valuation: **\$15,266,586**

Population: **1,723**

Employees:

 Full Time: **4**

 Part Time: **16**

 Salaries Paid: **\$209,414**

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:	\$869,172	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$504	\$646	\$481
Revenue Collected During FY 16:	\$588,529	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$540,768	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$342	\$821	\$658
Per Capita Expenditures:	\$314	\$808	\$649
Revenues over (under) Expenditures:	\$47,761	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	169.56%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$916,933	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$532	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250,660	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$666,273	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$329,329	\$12,217,292	\$2,700,000
Per Capita Debt:	\$191	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,342,478	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,360	\$1,624	\$1,257
Revenue Collected During FY 16:	\$584,914	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$564,078	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$339	\$491	\$356
Per Capita Expenditures:	\$327	\$468	\$345
Operating Income (loss):	\$20,836	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	418.97%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,363,314	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,372	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

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:	\$	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$	\$920	\$543
Revenue Collected During FY 16:	\$39,195	\$288,018	\$122,354
Expenditures During FY 16:	\$31,156	\$291,959	\$113,390
Per Capita Revenue:	\$490	\$728	\$325
Per Capita Expenditures:	\$389	\$777	\$314
Revenues over (under) Expenditures:	\$8,039	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	25.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$8,039	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$100	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$229,398	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bloomington City		
Unit Code:	064/025/30	County:	Mclean
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,568,210		
Equalized Assessed Valuation:	\$1,811,618,358		
Population:	78,730		
Employees:			
Full Time:	619		
Part Time:	48		
Salaries Paid:	\$47,796,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,786,237	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$416	\$497	\$454
Revenue Collected During FY 16:	\$103,530,796	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$88,364,425	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,315	\$1,094	\$1,054
Per Capita Expenditures:	\$1,122	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$15,166,371	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	45.03%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$39,788,038	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$505	\$507	\$464

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:	\$25,724,683	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$130,943,807	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$270,629,828	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,437	\$2,570	\$1,961
General Obligation Debt over EAV:	3.68%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$188,610,251	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,396	\$1,390	\$1,114
Revenue Collected During FY 16:	\$37,493,031	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$34,598,445	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$476	\$455	\$325
Per Capita Expenditures:	\$439	\$438	\$333
Operating Income (loss):	\$2,894,586	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	557.69%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$192,950,792	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,451	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$495,028	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$29	\$646	\$481
Revenue Collected During FY 16:	\$616,528	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$520,534	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$36	\$821	\$658
Per Capita Expenditures:	\$31	\$808	\$649
Revenues over (under) Expenditures:	\$95,994	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	118.70%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$617,881	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$36	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$296,450	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$321,431	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,005,508	\$12,217,292	\$2,700,000
Per Capita Debt:	\$177	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,057,238	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$121	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,689,512	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$537,832	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$99	\$491	\$356
Per Capita Expenditures:	\$32	\$468	\$345
Operating Income (loss):	\$1,151,680	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	596.64%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,208,918	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$189	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Algonquin Village	
Unit Code:	063/010/32	County: Mchenry
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$39,115,950	
Equalized Assessed Valuation:	\$800,571,395	
Population:	30,046	
Employees:		
Full Time:	136	
Part Time:	66	
Salaries Paid:	\$11,262,756	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,366,231	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$611	\$497	\$454
Revenue Collected During FY 16:	\$22,353,562	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$19,459,274	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$744	\$1,094	\$1,054
Per Capita Expenditures:	\$648	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,894,288	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	106.49%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$20,721,235	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$690	\$507	\$464

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:	\$3,114,451	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	\$8,095,190	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$33,684,730	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,121	\$2,570	\$1,961
General Obligation Debt over EAV:	1.10%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$65,010,943	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,164	\$1,390	\$1,114
Revenue Collected During FY 16:	\$7,014,131	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,514,803	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$233	\$455	\$325
Per Capita Expenditures:	\$317	\$438	\$333
Operating Income (loss):	-\$2,500,672	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	648.57%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$61,710,586	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,054	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Bull Valley Village**

Unit Code: **063/012/32** County: **Mchenry**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,677,575**

Equalized Assessed Valuation: **\$54,387,833**

Population: **1,077**

Employees:

 Full Time: **5**

 Part Time: **5**

 Salaries Paid: **\$368,527**

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:	\$378,070	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$351	\$646	\$481
Revenue Collected During FY 16:	\$1,065,448	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$851,127	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$989	\$821	\$658
Per Capita Expenditures:	\$790	\$808	\$649
Revenues over (under) Expenditures:	\$214,321	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	69.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$591,421	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$549	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,989	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$279,584	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,462	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Cary Village**

Unit Code: **063/015/32** County: **Mchenry**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,249,879**

Equalized Assessed Valuation: **\$405,224,266**

Population: **18,114**

Employees:

 Full Time: **58**

 Part Time: **9**

 Salaries Paid: **\$5,140,330**

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,672,530	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$368	\$646	\$481
Revenue Collected During FY 16:	\$8,315,793	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,162,186	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$459	\$821	\$658
Per Capita Expenditures:	\$451	\$808	\$649
Revenues over (under) Expenditures:	\$153,607	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	83.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,826,137	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$377	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,402,674	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,810,797	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,262,255	\$12,217,292	\$2,700,000
Per Capita Debt:	\$401	\$1,619	\$786
General Obligation Debt over EAV:	0.82%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,046,151	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$996	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,724,744	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,769,459	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$206	\$491	\$356
Per Capita Expenditures:	\$208	\$468	\$345
Operating Income (loss):	-\$44,715	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	462.95%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$17,450,525	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$963	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$38,679,070	\$134,742,616	\$79,395,355
Per Capita Debt:	\$949	\$2,570	\$1,961
General Obligation Debt over EAV:	3.71%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$51,948,314	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.275	\$1,390	\$1,114
Revenue Collected During FY 16:	\$11,186,577	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$11,161,178	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$275	\$455	\$325
Per Capita Expenditures:	\$274	\$438	\$333
Operating Income (loss):	\$25,399	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	453.29%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$50,592,854	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.242	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$75,000	\$404,199	\$31,109
Per Capita Debt:	\$500	\$992	\$77
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:	\$90.581	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$604	\$2,411	\$992
Revenue Collected During FY 16:	\$28.428	\$248,742	\$88,690
Expenditures During FY 16:	\$36.087	\$239,956	\$97,758
Per Capita Revenue:	\$190	\$660	\$240
Per Capita Expenditures:	\$241	\$647	\$261
Operating Income (loss):	-\$7.659	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	226.61%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$81.777	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$545	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Coalton Village**

Unit Code: **068/015/32** County: **Montgomery**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,310**

Equalized Assessed Valuation: **\$1,974,085**

Population: **304**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$31,320**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$253,048	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$832	\$920	\$543
Revenue Collected During FY 16:	\$87,839	\$288,018	\$122,354
Expenditures During FY 16:	\$76,851	\$291,959	\$113,390
Per Capita Revenue:	\$289	\$728	\$325
Per Capita Expenditures:	\$253	\$777	\$314
Revenues over (under) Expenditures:	\$10,988	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	330.56%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$254,036	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$836	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,396	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$245,640	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$228,000	\$404,199	\$31,109
Per Capita Debt:	\$750	\$992	\$77
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:	\$775.654	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.551	\$2,411	\$992
Revenue Collected During FY 16:	\$95.248	\$248,742	\$88,690
Expenditures During FY 16:	\$132.705	\$239,956	\$97,758
Per Capita Revenue:	\$313	\$660	\$240
Per Capita Expenditures:	\$437	\$647	\$261
Operating Income (loss):	-\$37.457	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	563.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$748.197	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.461	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$404,199	\$31,109
Per Capita Debt:	\$	\$992	\$77
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:	\$469,737	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,316	\$2,411	\$992
Revenue Collected During FY 16:	\$45,508	\$248,742	\$88,690
Expenditures During FY 16:	\$41,596	\$239,956	\$97,758
Per Capita Revenue:	\$127	\$660	\$240
Per Capita Expenditures:	\$117	\$647	\$261
Operating Income (loss):	\$3,912	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1138.69%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$473,649	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,327	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,245,587	\$12,217,292	\$2,700,000
Per Capita Debt:	\$978	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,232,325	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$974	\$1,624	\$1,257
Revenue Collected During FY 16:	\$942,161	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,005,691	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$284	\$491	\$356
Per Capita Expenditures:	\$303	\$468	\$345
Operating Income (loss):	-\$63,530	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	315.09%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,168,795	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$955	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Carlock Village**

Unit Code: **064/030/32** County: **McLean**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$751,503**

Equalized Assessed Valuation: **\$7,606,769**

Population: **555**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$73,312**

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:	\$286,338	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$516	\$920	\$543
Revenue Collected During FY 16:	\$165,072	\$288,018	\$122,354
Expenditures During FY 16:	\$184,701	\$291,959	\$113,390
Per Capita Revenue:	\$297	\$728	\$325
Per Capita Expenditures:	\$333	\$777	\$314
Revenues over (under) Expenditures:	-\$19,629	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	143.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$265,709	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$479	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,248	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$163,191	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,299,673	\$404,199	\$31,109
Per Capita Debt:	\$2,342	\$992	\$77
General Obligation Debt over EAV:	0.46%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,312,426	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,365	\$2,411	\$992
Revenue Collected During FY 16:	\$240,678	\$248,742	\$88,690
Expenditures During FY 16:	\$254,923	\$239,956	\$97,758
Per Capita Revenue:	\$434	\$660	\$240
Per Capita Expenditures:	\$459	\$647	\$261
Operating Income (loss):	-\$14,245	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	527.71%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,345,252	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,424	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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="11"/>
Part Time:	<input type="text" value="48"/>
Salaries Paid:	<input type="text" value="\$460,326"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$802,371	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$455	\$646	\$481
Revenue Collected During FY 16:	\$1,302,113	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,178,636	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$739	\$821	\$658
Per Capita Expenditures:	\$669	\$808	\$649
Revenues over (under) Expenditures:	\$123,477	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	73.11%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$861,740	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$489	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$827,864	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$39,584	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$297,272	\$12,217,292	\$2,700,000
Per Capita Debt:	\$169	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,245,813	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,274	\$1,624	\$1,257
Revenue Collected During FY 16:	\$543,392	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$739,012	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$308	\$491	\$356
Per Capita Expenditures:	\$419	\$468	\$345
Operating Income (loss):	-\$195,620	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	282.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,089,760	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,185	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Colfax Village**

Unit Code: **064/040/32** County: **Mclean**

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$696,000**

Equalized Assessed Valuation: **\$11,011,842**

Population: **1,061**

Employees:

 Full Time: **4**

 Part Time: **20**

 Salaries Paid: **\$275,824**

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:	\$205,055	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$193	\$646	\$481
Revenue Collected During FY 16:	\$432,366	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$483,107	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$408	\$821	\$658
Per Capita Expenditures:	\$455	\$808	\$649
Revenues over (under) Expenditures:	-\$50,741	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	40.67%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$196,471	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$185	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,389	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$169,082	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$24,162	\$12,217,292	\$2,700,000
Per Capita Debt:	\$23	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,100,044	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,037	\$1,624	\$1,257
Revenue Collected During FY 16:	\$283,955	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$334,430	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$268	\$491	\$356
Per Capita Expenditures:	\$315	\$468	\$345
Operating Income (loss):	-\$50,475	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	301.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,007,412	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$949	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Cooksville Village**

Unit Code: **064/045/32** County: **McLean**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$340,380**

Equalized Assessed Valuation: **\$2,886,746**

Population: **182**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$19,248**

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:	\$218,360	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,200	\$920	\$543
Revenue Collected During FY 16:	\$82,570	\$288,018	\$122,354
Expenditures During FY 16:	\$53,325	\$291,959	\$113,390
Per Capita Revenue:	\$454	\$728	\$325
Per Capita Expenditures:	\$293	\$777	\$314
Revenues over (under) Expenditures:	\$29,245	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	431.51%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$230,105	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,264	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,426	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$218,679	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$305,000	\$404,199	\$31,109
Per Capita Debt:	\$1,676	\$992	\$77
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:	\$315.621	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.734	\$2,411	\$992
Revenue Collected During FY 16:	\$53.783	\$248,742	\$88,690
Expenditures During FY 16:	\$63.914	\$239,956	\$97,758
Per Capita Revenue:	\$296	\$660	\$240
Per Capita Expenditures:	\$351	\$647	\$261
Operating Income (loss):	-\$10.131	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	505.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$322.990	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.775	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,967,613	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,984	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,529,854	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,765	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,327,604	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,582,432	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$664	\$491	\$356
Per Capita Expenditures:	\$791	\$468	\$345
Operating Income (loss):	-\$254,828	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	206.96%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,275,026	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,638	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

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:	\$5,049,627	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,384	\$646	\$481
Revenue Collected During FY 16:	\$2,856,745	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,281,526	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$783	\$821	\$658
Per Capita Expenditures:	\$900	\$808	\$649
Revenues over (under) Expenditures:	-\$424,781	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	136.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,478,920	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,228	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,663,657	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,892,545	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,707,054	\$12,217,292	\$2,700,000
Per Capita Debt:	\$468	\$1,619	\$786
General Obligation Debt over EAV:	3.60%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,231,062	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,805	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,855,570	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,560,311	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$783	\$491	\$356
Per Capita Expenditures:	\$702	\$468	\$345
Operating Income (loss):	\$295,259	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	416.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,661,257	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,922	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$105,327	\$404,199	\$31,109
Per Capita Debt:	\$358	\$992	\$77
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:	\$125.660	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$427	\$2,411	\$992
Revenue Collected During FY 16:	\$93.277	\$248,742	\$88,690
Expenditures During FY 16:	\$80.671	\$239,956	\$97,758
Per Capita Revenue:	\$317	\$660	\$240
Per Capita Expenditures:	\$274	\$647	\$261
Operating Income (loss):	\$12.606	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	171.39%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$138.266	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$470	\$2,419	\$990