



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **Hamilton**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$437,851**

Equalized Assessed Valuation: **\$3,469,787**

Population: **519**

Employees:

 Full Time: **5**

 Part Time:

 Salaries Paid: **\$102,348**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$216,132 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$416 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$160,531 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$123,038 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$309 | \$728 | \$325 |
| Per Capita Expenditures: | \$237 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$37,493 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 206.14% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$253,625 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$489 | \$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: | \$28,853 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$224,772 | \$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: | \$ | \$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: | \$509,339 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$981 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$316,784 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$314,813 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$610 | \$660 | \$240 |
| Per Capita Expenditures: | \$607 | \$647 | \$261 |
| Operating Income (loss): | \$1,971 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 162.42% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$511,310 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$985 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **Jackson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$705,287**

Equalized Assessed Valuation: **\$1,094,895**

Population: **441**

Employees:

 Full Time: **3**

 Part Time: **4**

 Salaries Paid: **\$112,897**

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: | \$220,733 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$501 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$222,692 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$215,876 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$505 | \$728 | \$325 |
| Per Capita Expenditures: | \$490 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$6,816 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 105.41% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$227,549 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$516 | \$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: | \$38,957 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$188,592 | \$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: | \$690.930 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.567 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$306.690 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$333.236 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$695 | \$660 | \$240 |
| Per Capita Expenditures: | \$756 | \$647 | \$261 |
| Operating Income (loss): | -\$26.546 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 199.37% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$664.384 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.507 | \$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: | \$464,293 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$284 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$596,305 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$560,208 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$365 | \$821 | \$658 |
| Per Capita Expenditures: | \$343 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$36,097 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 94.59% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$529,888 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$325 | \$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: | \$88,969 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$197,445 | -\$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: | \$1,461,640 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$896 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 13.48% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$2,850,299 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,747 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$519,718 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$642,685 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$318 | \$491 | \$356 |
| Per Capita Expenditures: | \$394 | \$468 | \$345 |
| Operating Income (loss): | -\$122,967 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 424.18% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,726,172 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,670 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **Iroquois**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$267,350**

Equalized Assessed Valuation: **\$1,996,392**

Population: **304**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$16,675**

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: | \$239,975 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$789 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$65,579 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$95,005 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$216 | \$728 | \$325 |
| Per Capita Expenditures: | \$313 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$29,426 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 221.62% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$210,549 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$693 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$8,231 | \$7,681 | \$ |
| Total Unreserved Funds: | \$202,318 | \$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: | \$26,361 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$87 | \$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: | -\$46,747 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | -\$154 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$61,721 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$70,586 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$203 | \$660 | \$240 |
| Per Capita Expenditures: | \$232 | \$647 | \$261 |
| Operating Income (loss): | -\$8,865 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | -78.79% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | -\$55,612 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | -\$183 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|----------|
| Unit Name: | Danforth Village | | |
| Unit Code: | 038/045/32 | County: | Iroquois |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$398,777 | | |
| Equalized Assessed Valuation: | \$4,349,877 | | |
| Population: | 587 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$23,522 | | |

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: | \$533,290 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$909 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$190,288 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$280,962 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$324 | \$728 | \$325 |
| Per Capita Expenditures: | \$479 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$90,674 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 157.54% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$442,616 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$754 | \$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: | \$442,616 | \$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: | \$517,527 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$882 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$50,892 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$70,420 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$87 | \$660 | \$240 |
| Per Capita Expenditures: | \$120 | \$647 | \$261 |
| Operating Income (loss): | -\$19,528 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 707.18% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$497,999 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$848 | \$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: | Elizabethtown Village | | |
| Unit Code: | 035/015/32 | County: | Hardin |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$337,900 | | |
| Equalized Assessed Valuation: | \$2,129,573 | | |
| Population: | 299 | | |
| Employees: | | | |
| Full Time: | | | 1 |
| Part Time: | | | 4 |
| Salaries Paid: | | | \$73,341 |

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: | \$102,300 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$342 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$141,613 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$166,783 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$474 | \$728 | \$325 |
| Per Capita Expenditures: | \$558 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$25,170 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 75.89% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$126,574 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$423 | \$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: | \$58,765 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$9,716 | \$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: | \$850,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$2,843 | \$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: | \$1,013,628 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3,390 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$851,918 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$171,134 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$2,849 | \$660 | \$240 |
| Per Capita Expenditures: | \$572 | \$647 | \$261 |
| Operating Income (loss): | \$680,784 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 980.68% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,678,281 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$5,613 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ferris Village**

Unit Code: **034/045/32** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$74,400**

Equalized Assessed Valuation: **\$1,147,340**

Population: **152**

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: | \$68,071 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$448 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$36,872 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$26,400 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$243 | \$728 | \$325 |
| Per Capita Expenditures: | \$174 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$10,472 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 297.51% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$78,543 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$517 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$11,076 | \$7,681 | \$ |
| Total Unreserved Funds: | \$67,468 | \$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: | \$8,029 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$94 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$21,593 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$18,445 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$254 | \$728 | \$325 |
| Per Capita Expenditures: | \$217 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$3,148 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 60.60% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$11,177 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$131 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$31,462 | \$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: | Dallas City |
| Unit Code: | 034/035/30 |
| County: | Hancock |
| Fiscal Year End: | 4/30/2016 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$1,116,820 |
| Equalized Assessed Valuation: | \$6,940,753 |
| Population: | 975 |
| Employees: | |
| Full Time: | 3 |
| Part Time: | 9 |
| Salaries Paid: | \$124,480 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$848,883 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$871 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$356,101 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$343,680 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$365 | \$728 | \$325 |
| Per Capita Expenditures: | \$352 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$12,421 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 216.97% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$745,688 | \$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: | \$88,968 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$656,720 | \$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: | \$1,225,864 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,257 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$208,277 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$385,165 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$214 | \$660 | \$240 |
| Per Capita Expenditures: | \$395 | \$647 | \$261 |
| Operating Income (loss): | -\$176,888 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 302.36% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,164,592 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1,194 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **Jersey**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,250**

Equalized Assessed Valuation: **\$199,382**

Population: **115**

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: | \$34,849 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$303 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$18,485 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$18,839 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$161 | \$728 | \$325 |
| Per Capita Expenditures: | \$164 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$354 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 183.10% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$34,495 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$300 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$42,019 | \$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: | \$184,016 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,736 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$34,569 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$17,474 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$326 | \$728 | \$325 |
| Per Capita Expenditures: | \$165 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$17,095 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 1150.92% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$201,111 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,897 | \$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: | \$37,816 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$163,295 | \$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: | \$ | \$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: **Diamond Village**

Unit Code: 032/030/32 County: Grundy

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,197,074

Equalized Assessed Valuation: \$41,341,950

Population: 2,500

Employees:

 Full Time: 6

 Part Time: 15

 Salaries Paid: \$368,544

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$2,597,606 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,039 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,284,902 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,619,146 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$514 | \$821 | \$658 |
| Per Capita Expenditures: | \$648 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$334,244 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 127.44% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$2,063,362 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$825 | \$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: | \$32,465 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$2,030,897 | -\$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: | \$6,359,125 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$2,544 | \$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: | \$3,079,895 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,232 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,197,437 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,358,904 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$479 | \$491 | \$356 |
| Per Capita Expenditures: | \$544 | \$468 | \$345 |
| Operating Income (loss): | -\$161,467 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 229.48% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$3,118,428 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,247 | \$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: | \$125,152 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$593 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$51,072 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$37,508 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$242 | \$728 | \$325 |
| Per Capita Expenditures: | \$178 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$13,564 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 369.83% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$138,716 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$657 | \$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: | \$23,462 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$115,254 | \$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: | \$190,727 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$904 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$42,579 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$38,038 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$202 | \$660 | \$240 |
| Per Capita Expenditures: | \$180 | \$647 | \$261 |
| Operating Income (loss): | \$4,541 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 513.35% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$195,268 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$925 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|----------|
| Unit Name: | Equality Village | | |
| Unit Code: | 030/010/32 | County: | Gallatin |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$75,413 | | |
| Equalized Assessed Valuation: | \$1,100,682 | | |
| Population: | 595 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 22 | | |
| Salaries Paid: | \$177,258 | | |

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: | \$477,652 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$803 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$159,319 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$183,667 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$268 | \$728 | \$325 |
| Per Capita Expenditures: | \$309 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$24,348 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 238.70% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$438,417 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$737 | \$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: | \$299,970 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$59,836 | \$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: | \$1,821,768 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$3,062 | \$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: | \$2,296,617 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3,860 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$504,798 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$585,772 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$848 | \$660 | \$240 |
| Per Capita Expenditures: | \$984 | \$647 | \$261 |
| Operating Income (loss): | -\$80,974 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 377.74% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$2,212,689 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$3,719 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|--------|
| Unit Name: | Farmington City | | |
| Unit Code: | 029/055/30 | County: | Fulton |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,238,750 | | |
| Equalized Assessed Valuation: | \$23,283,325 | | |
| Population: | 2,448 | | |
| Employees: | | | |
| Full Time: | 12 | | |
| Part Time: | 10 | | |
| Salaries Paid: | \$635,443 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$594,793 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$243 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,593,348 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$2,044,342 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$651 | \$821 | \$658 |
| Per Capita Expenditures: | \$835 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$450,994 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 26.09% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$533,361 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$218 | \$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: | \$348,299 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$55,205 | -\$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: | \$3,434,056 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,403 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 14.44% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$2,573,752 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,051 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,095,012 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,040,576 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$447 | \$491 | \$356 |
| Per Capita Expenditures: | \$425 | \$468 | \$345 |
| Operating Income (loss): | \$54,436 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 234.22% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,437,188 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$996 | \$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: | East Cape Girardeau Village | | |
| Unit Code: | 002/012/32 | County: | Alexander |
| Fiscal Year End: | 6/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$265,800 | | |
| Equalized Assessed Valuation: | \$1,326,013 | | |
| Population: | 347 | | |
| Employees: | | | |
| | Full Time: | | 2 |
| | Part Time: | | 10 |
| | Salaries Paid: | | \$59,289 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$174,819 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$504 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$138,657 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$132,600 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$400 | \$728 | \$325 |
| Per Capita Expenditures: | \$382 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$6,057 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 136.41% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$180,876 | \$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: | \$ | \$34,475 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$58,695 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$122,181 | \$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: | \$263,000 | \$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: | \$643.770 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.855 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$40.628 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$53.639 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$117 | \$660 | \$240 |
| Per Capita Expenditures: | \$155 | \$647 | \$261 |
| Operating Income (loss): | -\$13.011 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1175.93% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$630.759 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.818 | \$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: | \$128,413 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$778 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$39,411 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$40,593 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$239 | \$728 | \$325 |
| Per Capita Expenditures: | \$246 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$1,182 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 313.43% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$127,231 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$771 | \$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: | \$9,839 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$119,641 | \$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: | \$52,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$315 | \$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: | \$359.870 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2.181 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$38.329 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$42.414 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$232 | \$660 | \$240 |
| Per Capita Expenditures: | \$257 | \$647 | \$261 |
| Operating Income (loss): | -\$4.085 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 838.84% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$355.785 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2.156 | \$2,419 | \$990 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|----------|
| Unit Name: | Essex Village | | |
| Unit Code: | 046/040/32 | County: | Kankakee |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$755,483 | | |
| Equalized Assessed Valuation: | \$14,320,664 | | |
| Population: | 789 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$44,980 | | |

Blended Component Units

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$213,856 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$271 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$200,625 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$143,436 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$254 | \$728 | \$325 |
| Per Capita Expenditures: | \$182 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$57,189 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 188.97% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$271,045 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$344 | \$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: | \$109,429 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$161,616 | \$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: | \$703,903 | \$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: | \$4,263,424 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$5,404 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$145,207 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$177,959 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$184 | \$660 | \$240 |
| Per Capita Expenditures: | \$226 | \$647 | \$261 |
| Operating Income (loss): | -\$32,752 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 2377.33% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$4,230,672 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$5,362 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------------|---------|-----------|
| Unit Name: | Franklin Grove Village | | |
| Unit Code: | 052/030/32 | County: | Lee |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$897,025 | | |
| Equalized Assessed Valuation: | \$8,491,473 | | |
| Population: | 1,004 | | |
| Employees: | | | |
| Full Time: | | | 3 |
| Part Time: | | | 14 |
| Salaries Paid: | | | \$246,506 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$877,537 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$874 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$545,340 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$526,967 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$543 | \$821 | \$658 |
| Per Capita Expenditures: | \$525 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$18,373 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 170.01% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$895,915 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$892 | \$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: | \$665,085 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$230,830 | -\$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: | \$1,338,168 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,333 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$347,166 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$189,844 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$346 | \$491 | \$356 |
| Per Capita Expenditures: | \$189 | \$468 | \$345 |
| Operating Income (loss): | \$157,322 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 787.75% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,495,490 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,490 | \$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: | \$8,087,347 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$528 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$12,024,367 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$10,890,783 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$785 | \$821 | \$658 |
| Per Capita Expenditures: | \$711 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$1,133,584 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 70.17% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$7,641,866 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$499 | \$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: | \$4,398,766 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$3,243,100 | -\$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: | \$40,795,139 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$2,663 | \$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: | \$15,688,736 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.024 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$5,164,669 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$5,170,801 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$337 | \$491 | \$356 |
| Per Capita Expenditures: | \$338 | \$468 | \$345 |
| Operating Income (loss): | -\$6,132 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 316.33% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$16,356,604 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1.068 | \$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="6"/> |
| Part Time: | <input type="text" value="5"/> |
| Salaries Paid: | <input type="text" value="\$421,377"/> |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$533,203 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$313 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$739,665 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$702,632 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$435 | \$821 | \$658 |
| Per Capita Expenditures: | \$413 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$37,033 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 81.16% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$570,236 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$335 | \$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: | \$310,846 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$261,445 | -\$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: | \$945,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$556 | \$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: | \$4,559,444 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,680 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$746,542 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$719,698 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$439 | \$491 | \$356 |
| Per Capita Expenditures: | \$423 | \$468 | \$345 |
| Operating Income (loss): | \$26,844 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 637.25% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$4,586,288 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2,696 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$60,300**

Equalized Assessed Valuation: **\$1,560,526**

Population: **159**

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: | \$93,369 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$587 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$51,823 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$43,873 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$326 | \$728 | \$325 |
| Per Capita Expenditures: | \$276 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$7,950 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 230.94% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$101,319 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$637 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$70,490 | \$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: | Fox Lake Village | | |
| Unit Code: | 049/025/32 | County: | Lake |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$26,369,233 | | |
| Equalized Assessed Valuation: | \$246,143,007 | | |
| Population: | 10,579 | | |
| Employees: | | | |
| | Full Time: | 83 | |
| | Part Time: | 14 | |
| | Salaries Paid: | \$6,120,506 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$8,745,312 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$827 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$12,741,758 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$11,524,820 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,204 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,089 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$1,216,938 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 86.44% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$9,962,250 | \$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: | \$2,600,997 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$651,398 | -\$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: | \$8,842,931 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$836 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 2.40% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$66,022,954 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$6,241 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$10,187,172 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$10,197,070 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$963 | \$491 | \$356 |
| Per Capita Expenditures: | \$964 | \$468 | \$345 |
| Operating Income (loss): | -\$9,898 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 646.96% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$65,970,775 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$6,236 | \$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: **Deer Park Village**

Unit Code: 049/020/32 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,800,358

Equalized Assessed Valuation: \$238,057,965

Population: 3,206

Employees:

 Full Time: 1

 Part Time: 6

 Salaries Paid: \$386,859

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,332,891 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,040 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$4,167,181 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$4,131,744 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,300 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,289 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$35,437 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 81.52% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,368,328 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,051 | \$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: | \$523,520 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$2,829,930 | -\$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: | \$14,878 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$5 | \$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: | -\$10,971 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | -\$3 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$459,220 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$420,356 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$143 | \$491 | \$356 |
| Per Capita Expenditures: | \$131 | \$468 | \$345 |
| Operating Income (loss): | \$38,864 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 6.64% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$27,893 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$9 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32** County: **Jefferson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$286,085**

Equalized Assessed Valuation: **\$2,136,895**

Population: **500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$10,655**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$143,655 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$287 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$150,393 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$185,810 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$301 | \$728 | \$325 |
| Per Capita Expenditures: | \$372 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$35,417 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 58.25% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$108,238 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$216 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | -\$35,417 | \$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: | \$155,219 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$191 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$323,054 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$400,174 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$398 | \$728 | \$325 |
| Per Capita Expenditures: | \$493 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$77,120 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 48.82% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$195,373 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$241 | \$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: | \$92,135 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$103,238 | \$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: | \$1,512,759 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,863 | \$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: | \$1,080,386 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,331 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$370,102 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$292,393 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$456 | \$660 | \$240 |
| Per Capita Expenditures: | \$360 | \$647 | \$261 |
| Operating Income (loss): | \$77,709 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 357.23% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,044,521 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1,286 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32** County: **Jersey**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$181,561**

Equalized Assessed Valuation: **\$5,044,355**

Population: **669**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$52,674**

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: | \$268,595 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$401 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$202,725 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$144,409 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$303 | \$728 | \$325 |
| Per Capita Expenditures: | \$216 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$58,316 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 226.38% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$326,911 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$489 | \$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: | \$76,168 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$250,743 | \$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: | \$28,449 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$43 | \$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: | Elgin City | | |
| Unit Code: | 045/040/30 | County: | Kane |
| Fiscal Year End: | 12/31/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$288,185,880 | | |
| Equalized Assessed Valuation: | \$2,169,601,697 | | |
| Population: | 112,111 | | |
| Employees: | | | |
| Full Time: | | | 643 |
| Part Time: | | | 261 |
| Salaries Paid: | | | \$66,911,560 |

Blended Component Units

Number Submitted = 3
 Elgin Retiree Health
 Firefighters Pension Retirement System
 Police Pension Retirement System

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$79,142,796 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$706 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$139,359,625 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$134,521,043 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$1,243 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$1,200 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | \$4,838,582 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 61.80% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$83,135,448 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$742 | \$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: | \$15,245,603 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$130,296,654 | -\$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: | \$87,535,000 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$781 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 4.03% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$283,261,363 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,527 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$32,450,360 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$33,687,662 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$289 | \$455 | \$325 |
| Per Capita Expenditures: | \$300 | \$438 | \$333 |
| Operating Income (loss): | -\$1,237,302 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 845.58% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$284,854,557 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$2,541 | \$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: **Elburn Village**

Unit Code: **045/035/32** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,608,090**

Equalized Assessed Valuation: **\$147,847,067**

Population: **5,602**

Employees:

 Full Time: **19**

 Part Time: **18**

 Salaries Paid: **\$1,625,417**

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: | \$3,935,694 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$703 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$3,568,652 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,270,773 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$637 | \$821 | \$658 |
| Per Capita Expenditures: | \$584 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$297,879 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 129.44% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$4,233,573 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$756 | \$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: | \$818,212 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$1,283,856 | -\$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: | \$8,792,450 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,570 | \$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: | \$15,862,796 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,832 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$2,208,810 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,555,238 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$394 | \$491 | \$356 |
| Per Capita Expenditures: | \$278 | \$468 | \$345 |
| Operating Income (loss): | \$653,572 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 1068.40% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$16,616,091 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2,966 | \$1,640 | \$1,293 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|--------------------------------------|---------------------|----------------|-------------|
| Unit Name: | East Dundee Village | | |
| Unit Code: | 045/030/32 | County: | Kane |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$23,671,136 | | |
| Equalized Assessed Valuation: | \$86,597,504 | | |
| Population: | 2,860 | | |
| Employees: | | | |
| Full Time: | | | 33 |
| Part Time: | | | 10 |
| Salaries Paid: | | | \$2,697,754 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 16: | \$6,031,900 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$2,109 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$8,551,836 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$17,198,143 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$2,990 | \$821 | \$658 |
| Per Capita Expenditures: | \$6,013 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$8,646,307 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 24.46% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$4,205,934 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,471 | \$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: | \$5,305,974 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$19,937,824 | -\$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: | \$34,371,427 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$12,018 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 13.74% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$11,796,828 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4.125 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$2,369,729 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,705,980 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$829 | \$491 | \$356 |
| Per Capita Expenditures: | \$596 | \$468 | \$345 |
| Operating Income (loss): | \$663,749 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 741.44% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$12,648,828 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$4.423 | \$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: | \$228,100 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$298 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$468,204 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$573,031 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$612 | \$728 | \$325 |
| Per Capita Expenditures: | \$749 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$104,827 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 20.55% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$117,753 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$154 | \$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: | \$44,524 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$51,345 | \$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: | \$1,479,759 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,934 | \$992 | \$77 |
| General Obligation Debt over EAV: | 4.22% | 0.27% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$3,259,936 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4,261 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$519,386 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$495,862 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$679 | \$660 | \$240 |
| Per Capita Expenditures: | \$648 | \$647 | \$261 |
| Operating Income (loss): | \$23,524 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 662.17% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$3,283,460 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$4,292 | \$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: | \$583,258 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$342 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,694,501 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,681,867 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$994 | \$821 | \$658 |
| Per Capita Expenditures: | \$987 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$12,634 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 39.02% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$656,183 | \$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: | \$154,979 | \$10,194 | \$ |
| Total Unreserved Funds: | \$501,204 | \$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: | \$121,372 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$71 | \$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: | \$305.686 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$179 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$548.501 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$489.490 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$322 | \$491 | \$356 |
| Per Capita Expenditures: | \$287 | \$468 | \$345 |
| Operating Income (loss): | \$59.011 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 96.20% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$470.909 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$276 | \$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: | \$356,920 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,493 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$67,383 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$41,309 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$282 | \$728 | \$325 |
| Per Capita Expenditures: | \$173 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$26,074 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 927.14% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$382,994 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,602 | \$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: | \$14,107 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$368,887 | \$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: | \$241.345 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.010 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$62.981 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$66.534 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$264 | \$660 | \$240 |
| Per Capita Expenditures: | \$278 | \$647 | \$261 |
| Operating Income (loss): | -\$3.553 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 357.40% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$237.792 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$995 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: 029/040/32 County: Fulton

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$151,740

Equalized Assessed Valuation: \$2,405,250

Population: 288

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$4,787

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: | \$161,021 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$559 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$83,424 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$51,701 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$290 | \$728 | \$325 |
| Per Capita Expenditures: | \$180 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$31,723 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 372.81% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$192,744 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$669 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$192,744 | \$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: | <input type="text" value="109"/> |
| Part Time: | <input type="text" value="14"/> |
| Salaries Paid: | <input type="text" value="\$10,935,681"/> |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$22,450,420 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,215 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$24,753,722 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$20,883,134 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,340 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,130 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$3,870,588 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 104.97% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$21,922,055 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,187 | \$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: | \$5,129,514 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$13,144,539 | -\$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: | \$58,920,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$3,189 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 4.47% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$29,674,995 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.606 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$10,858,420 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$11,158,267 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$588 | \$491 | \$356 |
| Per Capita Expenditures: | \$604 | \$468 | \$345 |
| Operating Income (loss): | -\$299,847 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 291.21% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$32,494,537 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1.759 | \$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="50"/> |
| Part Time: | <input type="text" value="12"/> |
| Salaries Paid: | <input type="text" value="\$3,404,814"/> |

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: | \$4,011,410 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$811 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$4,195,414 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$5,080,017 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$849 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,028 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$884,603 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 80.66% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$4,097,676 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$829 | \$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: | \$4,505,453 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$372,994 | -\$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: | \$23,691,382 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$4,792 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 38.61% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$26,433,457 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$5,347 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$18,520,943 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$16,305,848 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$3,746 | \$491 | \$356 |
| Per Capita Expenditures: | \$3,298 | \$468 | \$345 |
| Operating Income (loss): | \$2,215,095 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 146.82% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$23,940,294 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$4,842 | \$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: | \$17,352,436 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$230 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$115,164,944 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$113,916,352 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$1,523 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$1,507 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | \$1,248,592 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 16.23% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$18,483,517 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$244 | \$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: | \$18,523,340 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$170,270,160 | -\$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: | \$439,193,885 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$5,809 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 5.32% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$278,406,893 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3.682 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$40,246,522 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$31,878,261 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$532 | \$455 | \$325 |
| Per Capita Expenditures: | \$422 | \$438 | \$333 |
| Operating Income (loss): | \$8,368,261 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 902.74% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$287,779,260 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$3.806 | \$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: | Elmwood Park Village | | |
| Unit Code: | 016/170/32 | County: | Cook |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$54,911,856 | | |
| Equalized Assessed Valuation: | \$390,526,458 | | |
| Population: | 24,883 | | |
| Employees: | | | |
| Full Time: | 135 | | |
| Part Time: | 179 | | |
| Salaries Paid: | \$9,934,356 | | |

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: | \$13,458,157 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$541 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$22,938,272 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$21,721,902 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$922 | \$821 | \$658 |
| Per Capita Expenditures: | \$873 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$1,216,370 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 65.00% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$14,118,202 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$567 | \$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: | \$3,429,104 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$34,705,329 | -\$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: | \$105,552,377 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$4,242 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 6.34% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$9,732,542 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$391 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$8,522,236 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$8,124,345 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$342 | \$491 | \$356 |
| Per Capita Expenditures: | \$327 | \$468 | \$345 |
| Operating Income (loss): | \$397,891 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 109.07% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$8,861,115 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$356 | \$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: | \$79,061,077 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$2,379 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 4.50% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$33,451,261 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,006 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$21,313,700 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$21,376,575 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$641 | \$455 | \$325 |
| Per Capita Expenditures: | \$643 | \$438 | \$333 |
| Operating Income (loss): | -\$62,875 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 153.67% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$32,850,176 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$988 | \$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: | \$556,549 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$357 | \$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: | \$6,418,470 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4.114 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$934,616 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,212,643 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$599 | \$491 | \$356 |
| Per Capita Expenditures: | \$777 | \$468 | \$345 |
| Operating Income (loss): | -\$278,027 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 504.48% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$6,117,487 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$3,921 | \$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: **Ford Heights Village**

Unit Code: **016/155/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,382,183**

Equalized Assessed Valuation: **\$10,408,281**

Population: **2,773**

Employees:

| | |
|----------------|------------------|
| Full Time: | 8 |
| Part Time: | 24 |
| Salaries Paid: | \$596,815 |

Blended Component Units

| | |
|-------------------------|--|
| 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: | \$652,488 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$235 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,111,968 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,689,815 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$762 | \$821 | \$658 |
| Per Capita Expenditures: | \$609 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$422,153 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | -50.98% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | -\$861,432 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | -\$311 | \$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: | \$1,159,234 | -\$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: | \$2,555,040 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$921 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 24.55% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | -\$297.115 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | -\$107 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$517.141 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$692.370 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$186 | \$491 | \$356 |
| Per Capita Expenditures: | \$250 | \$468 | \$345 |
| Operating Income (loss): | -\$175.229 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | -157.63% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | -\$1,091.398 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | -\$394 | \$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: | Dolton Village | | |
| Unit Code: | 016/150/32 | County: | Cook |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$33,663,868 | | |
| Equalized Assessed Valuation: | \$186,561,838 | | |
| Population: | 23,197 | | |
| Employees: | | | |
| Full Time: | 122 | | |
| Part Time: | 49 | | |
| Salaries Paid: | \$8,985,208 | | |

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: | \$13,275,342 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$572 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$20,046,745 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$21,147,440 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$864 | \$821 | \$658 |
| Per Capita Expenditures: | \$912 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$1,100,695 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 11.18% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$2,364,834 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$102 | \$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: | \$8,840,436 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$55,809,299 | -\$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: | \$29,012,017 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,251 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 13.72% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | -\$925.866 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | -\$40 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$6,042.305 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$7,766.562 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$260 | \$491 | \$356 |
| Per Capita Expenditures: | \$335 | \$468 | \$345 |
| Operating Income (loss): | -\$1,724.257 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 86.01% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$6,680.299 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$288 | \$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: | \$582,675 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,116 | \$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: | \$787.359 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.508 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$174.207 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$212.155 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$334 | \$660 | \$240 |
| Per Capita Expenditures: | \$406 | \$647 | \$261 |
| Operating Income (loss): | -\$37.948 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 353.99% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$750.997 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.439 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$650,600**

Equalized Assessed Valuation: **\$7,250,295**

Population: **495**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$16,395**

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$380,746 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$769 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$144,946 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$108,497 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$293 | \$728 | \$325 |
| Per Capita Expenditures: | \$219 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$36,449 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 384.52% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$417,195 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$843 | \$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: | \$41,707 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$375,488 | \$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: | \$899.851 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.818 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$139.380 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$151.972 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$282 | \$660 | \$240 |
| Per Capita Expenditures: | \$307 | \$647 | \$261 |
| Operating Income (loss): | -\$12.592 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 583.83% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$887.259 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.792 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|---------------------|---------|------|
| Unit Name: | Forest Park Village | | |
| Unit Code: | 016/190/32 | County: | Cook |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$45,885,070 | | |
| Equalized Assessed Valuation: | \$289,084,967 | | |
| Population: | 14,123 | | |
| Employees: | | | |
| Full Time: | 106 | | |
| Part Time: | 45 | | |
| Salaries Paid: | \$9,416,784 | | |

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$10,804,904 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$765 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$21,531,529 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$22,070,252 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,525 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,563 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$538,723 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 52.08% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$11,493,952 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$814 | \$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: | \$13,389,643 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$37,494,707 | -\$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: | \$68,941,364 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$4,881 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 3.03% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$8,555,070 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$606 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$6,820,655 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$4,295,437 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$483 | \$491 | \$356 |
| Per Capita Expenditures: | \$304 | \$468 | \$345 |
| Operating Income (loss): | \$2,525,218 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 237.00% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$10,180,266 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$721 | \$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: | \$475,546 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$452 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$337,948 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$371,141 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$322 | \$821 | \$658 |
| Per Capita Expenditures: | \$353 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$33,193 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 110.30% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$409,381 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$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: | \$65,052 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$344,329 | -\$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: | \$1,028,932 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$979 | \$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: | \$2,672,594 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,543 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$666,245 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$748,339 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$634 | \$491 | \$356 |
| Per Capita Expenditures: | \$712 | \$468 | \$345 |
| Operating Income (loss): | -\$82,094 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 341.37% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,554,590 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2,431 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Foosland Village**

Unit Code: **010/030/32** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,900**

Equalized Assessed Valuation: **\$617,250**

Population: **101**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$2,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$45,244 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$448 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$40,338 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$50,314 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$399 | \$728 | \$325 |
| Per Capita Expenditures: | \$498 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$9,976 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 70.10% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$35,268 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$349 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$35,269 | \$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: **Fisher Village**

Unit Code: **010/025/32** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,908,820**

Equalized Assessed Valuation: **\$16,996,502**

Population: **1,960**

Employees:

 Full Time: **6**

 Part Time: **15**

 Salaries Paid: **\$308,019**

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: | \$833,129 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$425 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,398,326 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,321,108 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$713 | \$821 | \$658 |
| Per Capita Expenditures: | \$674 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$77,218 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 58.28% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$769,983 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$393 | \$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: | \$335,599 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$5,080,187 | -\$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: | \$6,243,299 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$3,185 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 9.11% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$1,038,985 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$530 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$541,732 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$549,498 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$276 | \$491 | \$356 |
| Per Capita Expenditures: | \$280 | \$468 | \$345 |
| Operating Income (loss): | -\$7,766 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 213.10% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,170,999 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$597 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,605**

Equalized Assessed Valuation: **\$1,059,401**

Population: **172**

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: | \$132,987 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$773 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$44,491 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$50,620 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$259 | \$728 | \$325 |
| Per Capita Expenditures: | \$294 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$6,129 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 253.81% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$128,479 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$747 | \$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: | \$8,491 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$121,989 | \$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: | \$90,938 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$529 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$42,955 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$46,336 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$250 | \$660 | \$240 |
| Per Capita Expenditures: | \$269 | \$647 | \$261 |
| Operating Income (loss): | -\$3,381 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 185.46% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$85,936 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$500 | \$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: | De Pue Village | |
| Unit Code: | 006/035/32 | County: Bureau |
| Fiscal Year End: | 4/30/2016 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$5,256,310 | |
| Equalized Assessed Valuation: | \$6,531,941 | |
| Population: | 18,500 | |
| Employees: | | |
| Full Time: | 7 | |
| Part Time: | 2 | |
| Salaries Paid: | \$332,858 | |

Blended Component Units

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$847,403 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$46 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$855,128 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,240,258 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$46 | \$821 | \$658 |
| Per Capita Expenditures: | \$67 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$385,130 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 43.78% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$542,950 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$29 | \$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: | \$574,488 | -\$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: | \$663,661 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$36 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 4.90% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$194,143 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$10 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$580,494 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$470,478 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$31 | \$491 | \$356 |
| Per Capita Expenditures: | \$25 | \$468 | \$345 |
| Operating Income (loss): | \$110,016 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 44.95% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$211,482 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$11 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,054,380**

Equalized Assessed Valuation: **\$4,951,881**

Population: **717**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$65,244**

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: | \$925,147 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,290 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$475,283 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$441,390 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$663 | \$728 | \$325 |
| Per Capita Expenditures: | \$616 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$33,893 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 217.28% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$959,040 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,338 | \$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: | \$585,425 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$373,615 | \$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: | \$539,985 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$753 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$196,329 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$183,327 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$274 | \$660 | \$240 |
| Per Capita Expenditures: | \$256 | \$647 | \$261 |
| Operating Income (loss): | \$13,002 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 301.64% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$552,987 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$771 | \$2,419 | \$990 |



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: | \$57,721,940 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$993 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$105,110,431 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$91,402,635 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$1,808 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$1,572 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | \$13,707,796 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 68.00% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$62,149,790 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$1,069 | \$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: | \$8,933,922 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$72,252,734 | -\$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: | \$194,679,016 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$3,348 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 2.03% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$31,024,879 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$534 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$15,378,671 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$16,139,334 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$265 | \$455 | \$325 |
| Per Capita Expenditures: | \$278 | \$438 | \$333 |
| Operating Income (loss): | -\$760,663 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 223.47% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$36,066,179 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$620 | \$1,401 | \$1,096 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Darien City

Unit Code: 022/040/30 **County:** Dupage

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,900,755

Equalized Assessed Valuation: \$782,722,895

Population: 22,086

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 65 |
| Part Time: | 20 |
| Salaries Paid: | \$6,578,816 |

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: | \$3,120,437 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$141 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$14,949,119 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$11,796,009 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$677 | \$821 | \$658 |
| Per Capita Expenditures: | \$534 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$3,153,110 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 43.17% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$5,092,008 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$231 | \$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: | \$573,304 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$11,233,053 | -\$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: | \$6,126,458 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$277 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 0.50% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$5,268,057 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$239 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$7,058,467 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$7,155,361 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$320 | \$491 | \$356 |
| Per Capita Expenditures: | \$324 | \$468 | \$345 |
| Operating Income (loss): | -\$96,894 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 69.08% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$4,943,117 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$224 | \$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: | \$202,442 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$633 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$68,419 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$62,430 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$214 | \$728 | \$325 |
| Per Capita Expenditures: | \$195 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$5,989 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 333.86% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$208,431 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$651 | \$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: | \$6,081 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$202,350 | \$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: | \$267.036 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$834 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$54.225 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$51.393 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$169 | \$660 | \$240 |
| Per Capita Expenditures: | \$161 | \$647 | \$261 |
| Operating Income (loss): | \$2.832 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 525.11% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$269.868 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$843 | \$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: | \$238,842 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$810 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$185,710 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$125,935 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$630 | \$728 | \$325 |
| Per Capita Expenditures: | \$427 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$59,775 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 237.12% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$298,617 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,012 | \$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: | \$92,595 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$206,022 | \$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: | \$9.851 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$33 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$37.113 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$42.350 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$126 | \$660 | \$240 |
| Per Capita Expenditures: | \$144 | \$647 | \$261 |
| Operating Income (loss): | -\$5.237 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 10.89% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$4.614 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$16 | \$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: **Farina Village**

Unit Code: **026/020/32** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,418,550**

Equalized Assessed Valuation: **\$7,004,520**

Population: **600**

Employees:

| | |
|----------------|------------------|
| Full Time: | 3 |
| Part Time: | 37 |
| Salaries Paid: | \$188,232 |

Blended Component Units

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|--|
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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: | \$710,210 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,184 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$539,313 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$587,031 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$899 | \$728 | \$325 |
| Per Capita Expenditures: | \$978 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$47,718 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 112.85% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$662,492 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,104 | \$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: | \$246,503 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$415,989 | \$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: | \$251,918 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$420 | \$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: | \$2,684,498 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4,474 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$680,609 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$646,066 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$1,134 | \$660 | \$240 |
| Per Capita Expenditures: | \$1,077 | \$647 | \$261 |
| Operating Income (loss): | \$34,543 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 420.86% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$2,719,041 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$4,532 | \$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: | Effingham City | | |
| Unit Code: | 025/030/30 | County: | Effingham |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$82,770,025 | | |
| Equalized Assessed Valuation: | \$309,636,397 | | |
| Population: | 12,328 | | |
| Employees: | | | |
| | Full Time: | 106 | |
| | Part Time: | 61 | |
| | Salaries Paid: | \$7,140,513 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$17,934,943 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,455 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$16,829,255 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$16,404,661 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,365 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,331 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$424,594 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 96.61% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$15,849,303 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,286 | \$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: | \$9,004,562 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$5,748,017 | -\$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: | \$13,841,095 | \$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: | \$26,840,041 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,177 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$5,504,586 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$5,626,252 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$447 | \$491 | \$356 |
| Per Capita Expenditures: | \$456 | \$468 | \$345 |
| Operating Income (loss): | -\$121,666 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 494.38% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$27,814,816 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2,256 | \$1,640 | \$1,293 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | |
|-------------------------------|------------------|-------------------|
| Unit Name: | Edgewood Village | |
| Unit Code: | 025/025/32 | County: Effingham |
| Fiscal Year End: | 4/30/2016 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$1,111,700 | |
| Equalized Assessed Valuation: | \$2,943,254 | |
| Population: | 520 | |
| Employees: | | |
| Full Time: | 1 | |
| Part Time: | 2 | |
| Salaries Paid: | \$80,958 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$115,390 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$222 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$176,400 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$163,115 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$339 | \$728 | \$325 |
| Per Capita Expenditures: | \$314 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$13,285 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 78.89% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$128,675 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$247 | \$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: | \$39,598 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$89,077 | \$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: | \$265,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$510 | \$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: | \$736.072 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.416 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$239.675 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$171.946 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$461 | \$660 | \$240 |
| Per Capita Expenditures: | \$331 | \$647 | \$261 |
| Operating Income (loss): | \$67.729 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 467.47% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$803.801 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.546 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|--------------------------------------|--------------------------|----------------|-----------|
| Unit Name: | Dieterich Village | | |
| Unit Code: | 025/020/32 | County: | Effingham |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,030,300 | | |
| Equalized Assessed Valuation: | \$9,263,617 | | |
| Population: | 617 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 13 | | |
| Salaries Paid: | \$132,261 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,159,956 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$5,121 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$1,230,279 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$1,260,959 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$1,994 | \$728 | \$325 |
| Per Capita Expenditures: | \$2,044 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$30,680 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 300.38% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$3,787,620 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$6,139 | \$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: | \$255,825 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$335,189 | \$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: | \$1,922,457 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$3,116 | \$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: | \$558.895 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$906 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$201.770 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$325.860 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$327 | \$660 | \$240 |
| Per Capita Expenditures: | \$528 | \$647 | \$261 |
| Operating Income (loss): | -\$124.090 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 162.89% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$530.805 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$860 | \$2,419 | \$990 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------------|---------|------|
| Unit Name: | Evergreen Park Village | | |
| Unit Code: | 016/180/32 | County: | Cook |
| Fiscal Year End: | 10/31/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$35,573,836 | | |
| Equalized Assessed Valuation: | \$346,817,477 | | |
| Population: | 19,852 | | |
| Employees: | | | |
| Full Time: | 144 | | |
| Part Time: | 330 | | |
| Salaries Paid: | \$14,303,924 | | |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$24,153,433 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,217 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$29,452,142 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$35,767,437 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,484 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,802 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$6,315,295 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 43.81% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$15,670,062 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$789 | \$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: | \$9,637,281 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$17,373,837 | -\$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: | \$26,631,230 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,341 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 6.97% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$9,091,880 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$458 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$7,045,811 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$6,052,562 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$355 | \$491 | \$356 |
| Per Capita Expenditures: | \$305 | \$468 | \$345 |
| Operating Income (loss): | \$993,249 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 160.35% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$9,705,129 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$489 | \$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: | \$75,728,082 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$1,523 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 3.22% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$53,018,500 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,066 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$20,767,280 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$19,620,971 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$418 | \$455 | \$325 |
| Per Capita Expenditures: | \$395 | \$438 | \$333 |
| Operating Income (loss): | \$1,146,309 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 276.06% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$54,164,809 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$1,089 | \$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: **Flossmoor Village**

Unit Code: 016/185/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$23,940,599

Equalized Assessed Valuation: \$192,569,506

Population: 9,464

Employees:

| | |
|----------------|-------------|
| Full Time: | 53 |
| Part Time: | 92 |
| Salaries Paid: | \$5,081,636 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$9,009,736 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$952 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$9,581,310 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$9,560,953 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,012 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,010 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$20,357 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 88.93% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$8,502,628 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$898 | \$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: | \$2,774,010 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$7,285,385 | -\$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: | \$27,523,125 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$2,908 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 5.27% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$16,275,751 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,720 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$4,127,876 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$4,564,048 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$436 | \$491 | \$356 |
| Per Capita Expenditures: | \$482 | \$468 | \$345 |
| Operating Income (loss): | -\$436,172 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 399.14% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$18,216,828 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,925 | \$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: | \$2,693,432 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,344 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,801,192 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,669,195 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$899 | \$821 | \$658 |
| Per Capita Expenditures: | \$833 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$131,997 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 170.33% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$2,843,150 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,419 | \$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: | \$1,753,471 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$608,721 | -\$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: | \$1,815,301 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$906 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 1.87% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$6,814,224 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3,400 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$3,239,127 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$3,536,169 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$1,616 | \$491 | \$356 |
| Per Capita Expenditures: | \$1,765 | \$468 | \$345 |
| Operating Income (loss): | -\$297,042 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 176.64% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$6,246,270 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$3,117 | \$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: | \$34,173 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$186 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$71,990 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$47,544 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$391 | \$728 | \$325 |
| Per Capita Expenditures: | \$258 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$24,446 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 81.54% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$38,769 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$211 | \$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: | \$27,051 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | -\$5,750 | \$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: | \$38,530 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$209 | \$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: | \$345.112 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.876 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$41.381 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$60.864 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$225 | \$660 | \$240 |
| Per Capita Expenditures: | \$331 | \$647 | \$261 |
| Operating Income (loss): | -\$19.483 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 567.62% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$345.479 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.878 | \$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

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: | \$20,945,989 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$475 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$45,299,642 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$41,021,801 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$1,028 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$931 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | \$4,277,841 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 55.68% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$22,839,434 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$518 | \$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: | \$13,365,048 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$79,546,145 | -\$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: | \$122,893,423 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$2,790 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 5.71% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$56,910,678 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,292 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$8,136,543 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$8,728,698 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$185 | \$455 | \$325 |
| Per Capita Expenditures: | \$198 | \$438 | \$333 |
| Operating Income (loss): | -\$592,155 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 640.73% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$55,926,954 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$1,270 | \$1,401 | \$1,096 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Flat Rock Village**

Unit Code: **017/010/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$666,550**

Equalized Assessed Valuation: **\$1,716,500**

Population: **331**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$74,600**

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: | \$99,487 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$301 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$201,084 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$113,693 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$608 | \$728 | \$325 |
| Per Capita Expenditures: | \$343 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$87,391 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 183.36% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$208,470 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$630 | \$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: | \$123,209 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$85,261 | \$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: | \$1,204,930 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3,640 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$281,640 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$272,136 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$851 | \$660 | \$240 |
| Per Capita Expenditures: | \$822 | \$647 | \$261 |
| Operating Income (loss): | \$9,504 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 438.33% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,192,842 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$3,604 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|-----------------------|---------|------|
| Unit Name: | Franklin Park Village | | |
| Unit Code: | 016/200/32 | County: | Cook |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$83,499,985 | | |
| Equalized Assessed Valuation: | \$593,755,621 | | |
| Population: | 18,333 | | |
| Employees: | | | |
| Full Time: | 150 | | |
| Part Time: | 43 | | |
| Salaries Paid: | \$12,941,419 | | |

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: | \$5,879,956 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$321 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$29,383,024 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$28,536,032 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,603 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,557 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$846,992 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 23.93% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$6,829,562 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$373 | \$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: | \$12,038,490 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$78,755,850 | -\$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: | \$156,354,384 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$8,529 | \$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: | \$17,781,964 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$970 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$14,131,920 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$14,310,633 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$771 | \$491 | \$356 |
| Per Capita Expenditures: | \$781 | \$468 | \$345 |
| Operating Income (loss): | -\$178,713 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 120.99% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$17,314,510 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$944 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Forest View Village**

Unit Code: **016/195/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,606,000**

Equalized Assessed Valuation: **\$44,889,548**

Population: **698**

Employees:

 Full Time: **19**

 Part Time: **40**

 Salaries Paid: **\$2,153,677**

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$2,289,987 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$3,281 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$3,825,143 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$3,739,114 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$5,480 | \$728 | \$325 |
| Per Capita Expenditures: | \$5,357 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$86,029 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 63.54% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$2,376,016 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$3,404 | \$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: | \$472,584 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | -\$6,289,248 | \$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: | \$1,380,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,977 | \$992 | \$77 |
| General Obligation Debt over EAV: | 3.07% | 0.27% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$1,703,919 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,441 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$408,529 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$393,016 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$585 | \$660 | \$240 |
| Per Capita Expenditures: | \$563 | \$647 | \$261 |
| Operating Income (loss): | \$15,513 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 440.06% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,729,498 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,478 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-------------|
| Unit Name: | Fairbury City | | |
| Unit Code: | 053/040/30 | County: | Livingston |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$27,701,188 | | |
| Equalized Assessed Valuation: | \$52,824,417 | | |
| Population: | 3,700 | | |
| Employees: | | | |
| Full Time: | | | 28 |
| Part Time: | | | 80 |
| Salaries Paid: | | | \$1,554,189 |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$1,530,676 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$414 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,863,519 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$2,914,838 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$774 | \$821 | \$658 |
| Per Capita Expenditures: | \$788 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$51,319 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 49.28% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,436,399 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$388 | \$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: | \$871,498 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$633,914 | -\$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: | \$1,905,844 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$515 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 0.87% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$4,363,199 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.179 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,049,987 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,242,332 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$284 | \$491 | \$356 |
| Per Capita Expenditures: | \$336 | \$468 | \$345 |
| Operating Income (loss): | -\$192,345 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 358.76% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$4,456,974 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1.205 | \$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: | <input type="text" value="284"/> |
| Part Time: | <input type="text" value="202"/> |
| Salaries Paid: | <input type="text" value="\$28,843,480"/> |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$32,438,259 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$730 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$54,810,662 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$53,655,867 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$1,233 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$1,207 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | \$1,154,795 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 57.72% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$30,968,978 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$697 | \$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: | \$49,427,539 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$65,381,052 | -\$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: | \$106,046,564 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$2,386 | \$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: | \$62,888,273 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,415 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$23,180,299 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$24,602,519 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$521 | \$455 | \$325 |
| Per Capita Expenditures: | \$553 | \$438 | \$333 |
| Operating Income (loss): | -\$1,422,220 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 257.59% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$63,374,595 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$1,426 | \$1,401 | \$1,096 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|--------------------------------------|-------------------------|----------------|-----------|
| Unit Name: | East Carondelet Village | | |
| Unit Code: | 088/045/32 | County: | St. Clair |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$239,107 | | |
| Equalized Assessed Valuation: | \$2,055,799 | | |
| Population: | 499 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$50,709 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$166,643 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$334 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$235,535 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$239,106 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$472 | \$728 | \$325 |
| Per Capita Expenditures: | \$479 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$3,571 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 68.20% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$163,072 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$327 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$161,625 | \$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: | \$175,138 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$351 | \$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: **Deer Creek Village**

Unit Code: **090/020/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,431,300**

Equalized Assessed Valuation: **\$6,414,401**

Population: **704**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$252,468**

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: | \$1,407,952 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$2,000 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$876,737 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$608,384 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$1,245 | \$728 | \$325 |
| Per Capita Expenditures: | \$864 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$268,353 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 278.28% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$1,692,981 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$2,405 | \$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: | \$303,994 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$306,266 | \$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: | \$52,357 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$74 | \$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: | \$1,296,329 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,841 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$343,652 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$217,937 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$488 | \$660 | \$240 |
| Per Capita Expenditures: | \$310 | \$647 | \$261 |
| Operating Income (loss): | \$125,715 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 673.56% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,467,943 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,085 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|--------------|
| Unit Name: | Freeport City | | |
| Unit Code: | 089/025/30 | County: | Stephenson |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$47,813,044 | | |
| Equalized Assessed Valuation: | \$219,730,071 | | |
| Population: | 25,638 | | |
| Employees: | | | |
| Full Time: | | | 189 |
| Part Time: | | | 28 |
| Salaries Paid: | | | \$10,724,989 |

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: | \$8,768,190 | \$23,196,720 | \$20,609,242 |
| Per Capita Beginning Fund Balance: | \$342 | \$497 | \$454 |
| Revenue Collected During FY 16: | \$24,041,191 | \$54,761,891 | \$41,893,159 |
| Expenditures During FY 16: | \$24,129,034 | \$51,999,467 | \$38,063,518 |
| Per Capita Revenue: | \$938 | \$1,094 | \$1,054 |
| Per Capita Expenditures: | \$941 | \$1,034 | \$1,010 |
| Revenues over (under) Expenditures: | -\$87,843 | \$2,762,425 | \$2,089,080 |
| Ratio of Fund Balance to Expenditures: | 35.03% | 51.84% | 55.96% |
| Ending Fund Balance for FY 16: | \$8,452,897 | \$23,891,043 | \$19,840,444 |
| Per Capita Ending Fund Balance: | \$330 | \$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: | \$2,370,143 | \$9,311,174 | \$7,124,864 |
| Total Unrestricted Net Assets: | -\$29,186,880 | -\$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: | \$38,945,816 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$1,519 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 10.01% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$28,276,219 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.103 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$9,299,118 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$8,509,651 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$363 | \$455 | \$325 |
| Per Capita Expenditures: | \$332 | \$438 | \$333 |
| Operating Income (loss): | \$789,467 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 334.16% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$28,436,235 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$1.109 | \$1,401 | \$1,096 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: 089/020/32 County: Stephenson

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,858,309

Equalized Assessed Valuation: \$2,699,219

Population: 677

Employees:

 Full Time: 1

 Part Time: 14

 Salaries Paid: \$73,132

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$1,239,303 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,831 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$650,635 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$430,883 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$961 | \$728 | \$325 |
| Per Capita Expenditures: | \$636 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$219,752 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 338.62% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$1,459,055 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$2,155 | \$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: | \$1,057,059 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$413,857 | \$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: | \$1,851,521 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,735 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$171,719 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$136,748 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$254 | \$660 | \$240 |
| Per Capita Expenditures: | \$202 | \$647 | \$261 |
| Operating Income (loss): | \$34,971 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1379.54% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,886,492 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,787 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: 089/015/32 County: Stephenson

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$202,450

Equalized Assessed Valuation: \$4,099,637

Population: 493

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$31,372

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$544,257 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$1,104 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$195,646 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$122,318 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$397 | \$728 | \$325 |
| Per Capita Expenditures: | \$248 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$73,328 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 502.42% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$614,554 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,247 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$93,152 | \$7,681 | \$ |
| Total Unreserved Funds: | \$521,402 | \$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: | \$138,479 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$281 | \$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: | \$1,238,930 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,513 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$125,025 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$121,409 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$254 | \$660 | \$240 |
| Per Capita Expenditures: | \$246 | \$647 | \$261 |
| Operating Income (loss): | \$3,616 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1025.94% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,245,578 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,527 | \$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: | \$1,714,654 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$394 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,520,540 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$2,557,585 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$579 | \$821 | \$658 |
| Per Capita Expenditures: | \$587 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$37,045 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 62.93% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,609,416 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$370 | \$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: | \$715,336 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$640,923 | -\$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: | \$6,476,435 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,487 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 0.55% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$9,755,990 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2.241 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$6,490,641 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$7,120,686 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$1.491 | \$491 | \$356 |
| Per Capita Expenditures: | \$1.635 | \$468 | \$345 |
| Operating Income (loss): | -\$630,045 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 128.28% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$9,134,546 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2.098 | \$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: | \$1,672,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$4,568 | \$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: | \$1,025,026 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,801 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$629,767 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$194,972 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$1,721 | \$660 | \$240 |
| Per Capita Expenditures: | \$533 | \$647 | \$261 |
| Operating Income (loss): | \$434,795 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 748.73% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,459,821 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$3,989 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,710,093**

Equalized Assessed Valuation: **\$58,730,529**

Population: **4,260**

Employees:

 Full Time: **21**

 Part Time: **22**

 Salaries Paid: **\$1,441,006**

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: | \$754,796 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$177 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$3,511,573 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,076,116 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$824 | \$821 | \$658 |
| Per Capita Expenditures: | \$722 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$435,457 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 33.65% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,035,257 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$243 | \$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: | \$894,574 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$27,807 | -\$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: | \$3,833,276 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$900 | \$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: | \$6,620,828 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,554 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,878,848 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,380,787 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$441 | \$491 | \$356 |
| Per Capita Expenditures: | \$324 | \$468 | \$345 |
| Operating Income (loss): | \$498,061 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 515.57% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$7,118,889 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,671 | \$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: | Fairmont City Village | | |
| Unit Code: | 088/055/32 | County: | St. Clair |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$8,737,500 | | |
| Equalized Assessed Valuation: | \$16,258,198 | | |
| Population: | 2,436 | | |
| Employees: | | | |
| Full Time: | | | 18 |
| Part Time: | | | 47 |
| Salaries Paid: | | | \$1,296,236 |

Blended Component Units

| | | | |
|-------------------------|--|--|--|
| Blended Component Units | | | |
| | | | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$4,515,639 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,854 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$3,003,944 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,138,048 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,233 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,288 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$134,104 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 89.55% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$2,809,973 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,154 | \$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: | \$2,259,682 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$550,291 | -\$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: | \$249,487 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$102 | \$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: | \$143.646 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$59 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$53.436 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$59.959 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$22 | \$491 | \$356 |
| Per Capita Expenditures: | \$25 | \$468 | \$345 |
| Operating Income (loss): | -\$6.523 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 582.97% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$349.545 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$143 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-------|
| Unit Name: | Dongola Village | | |
| Unit Code: | 091/025/32 | County: | Union |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$792,100 | | |
| Equalized Assessed Valuation: | \$3,700,733 | | |
| Population: | 726 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 10 | | |
| Salaries Paid: | \$169,761 | | |

Blended Component Units

| | | | |
|-------------------------|--|--|--|
| Blended Component Units | | | |
| | | | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$4,534 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$6 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$301,364 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$320,898 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$415 | \$728 | \$325 |
| Per Capita Expenditures: | \$442 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$19,534 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 47.63% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$152,838 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$211 | \$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: | \$90,522 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$80,116 | \$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: | \$1,095,040 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,508 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$267,342 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$337,099 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$368 | \$660 | \$240 |
| Per Capita Expenditures: | \$464 | \$647 | \$261 |
| Operating Income (loss): | -\$69,757 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 254.36% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$857,445 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1,181 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: 088/040/32 County: St. Clair

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,244,282

Equalized Assessed Valuation: \$36,338,089

Population: 4,138

Employees:

 Full Time: 21

 Part Time: 12

 Salaries Paid: \$1,310,145

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,548,436 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$858 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,703,662 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$2,311,395 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$653 | \$821 | \$658 |
| Per Capita Expenditures: | \$559 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$392,267 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 165.56% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,826,703 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$925 | \$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: | \$3,363,642 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$935,999 | -\$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: | \$3,252,012 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$786 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 8.15% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$7,483,464 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,808 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$2,764,096 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$2,609,322 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$668 | \$491 | \$356 |
| Per Capita Expenditures: | \$631 | \$468 | \$345 |
| Operating Income (loss): | \$154,774 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 292.70% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$7,637,408 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,846 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,735,250**

Equalized Assessed Valuation: **\$5,978,167**

Population: **664**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$183,975**

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: | \$346,258 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$521 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$281,114 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$244,459 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$423 | \$728 | \$325 |
| Per Capita Expenditures: | \$368 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$36,655 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 158.11% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$386,513 | \$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: | \$190,924 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$195,589 | \$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: | \$219,979 | \$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: | \$3,297,892 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4,967 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$597,066 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$555,273 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$899 | \$660 | \$240 |
| Per Capita Expenditures: | \$836 | \$647 | \$261 |
| Operating Income (loss): | \$41,793 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 600.80% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$3,336,085 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$5,024 | \$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: | \$23,033 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$307 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$14,034 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$8,934 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$187 | \$728 | \$325 |
| Per Capita Expenditures: | \$119 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$5,100 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 314.90% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$28,133 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$375 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$5,089 | \$7,681 | \$ |
| Total Unreserved Funds: | \$29,668 | \$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

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16: | \$566,294 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$483 | \$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: | \$1,527,041 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,303 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$907,751 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,019,401 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$775 | \$491 | \$356 |
| Per Capita Expenditures: | \$870 | \$468 | \$345 |
| Operating Income (loss): | -\$111,650 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 137.40% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,400,675 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,195 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: 083/040/32 County: Sangamon

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$767,785

Equalized Assessed Valuation: \$5,397,677

Population: 509

Employees:

 Full Time: 5

 Part Time: 4

 Salaries Paid: \$151,663

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$116,975 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$230 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$149,642 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$60,148 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$294 | \$728 | \$325 |
| Per Capita Expenditures: | \$118 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$89,494 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 340.62% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$204,878 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$403 | \$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: | \$41,306 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$88,211 | \$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: | \$502,458 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$987 | \$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: | \$339,567 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$667 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$322,977 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$325,029 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$635 | \$660 | \$240 |
| Per Capita Expenditures: | \$639 | \$647 | \$261 |
| Operating Income (loss): | -\$2,052 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 104.33% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$339,106 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$666 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eldorado City**

Unit Code: **082/015/30** County: **Saline**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,101,497**

Equalized Assessed Valuation: **\$21,322,257**

Population: **4,064**

Employees:

 Full Time: **27**

 Part Time: **40**

 Salaries Paid: **\$1,277,812**

Blended Component Units

Number Submitted = 2

Cemetery

Firefighters, Inc.

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,100,728 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$763 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,816,617 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,799,417 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$447 | \$821 | \$658 |
| Per Capita Expenditures: | \$443 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$17,200 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 171.92% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,093,604 | \$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: | \$1,727,243 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$1,366,361 | -\$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: | \$1,521,540 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$374 | \$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: | \$6,008.994 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.479 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,694.838 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,790.019 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$417 | \$491 | \$356 |
| Per Capita Expenditures: | \$440 | \$468 | \$345 |
| Operating Income (loss): | -\$95.181 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 331.74% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$5,938.137 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1.461 | \$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: | Fairview Heights City | | |
| Unit Code: | 088/060/30 | County: | St. Clair |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$30,554,482 | | |
| Equalized Assessed Valuation: | \$378,420,543 | | |
| Population: | 16,827 | | |
| Employees: | | | |
| | Full Time: | 108 | |
| | Part Time: | 58 | |
| | Salaries Paid: | \$7,748,327 | |

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: | \$17,295,158 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,028 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$23,449,945 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$23,086,031 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,394 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,372 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$363,914 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 76.49% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$17,659,072 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,049 | \$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: | \$11,676,757 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$12,597,780 | -\$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: | \$2,495,320 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$148 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 0.66% | 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: **Deer Grove Village**

Unit Code: **098/020/32** County: **Whiteside**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,150**

Equalized Assessed Valuation: **\$512,960**

Population: **48**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$2,778**

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: | \$41,822 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$871 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$14,866 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$8,983 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$310 | \$728 | \$325 |
| Per Capita Expenditures: | \$187 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$5,883 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 531.06% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$47,705 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$994 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$12,641 | \$7,681 | \$ |
| Total Unreserved Funds: | \$35,065 | \$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: El Paso City

Unit Code: 102/025/30 **County:** Woodford

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,237,811

Equalized Assessed Valuation: \$44,972,990

Population: 2,798

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 18 |
| Part Time: | 59 |
| Salaries Paid: | \$1,098,492 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$935,086 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$334 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,209,476 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$2,166,727 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$790 | \$821 | \$658 |
| Per Capita Expenditures: | \$774 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$42,749 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 54.28% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,176,103 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$420 | \$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: | \$157,106 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$565,723 | -\$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: | \$957,673 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$342 | \$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: | \$4,916,489 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,757 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$991,680 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$813,114 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$354 | \$491 | \$356 |
| Per Capita Expenditures: | \$291 | \$468 | \$345 |
| Operating Income (loss): | \$178,566 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 626.61% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$5,095,055 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,821 | \$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: **Durand Village**

Unit Code: 101/015/32 County: Winnebago

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,126,046

Equalized Assessed Valuation: \$16,409,598

Population: 1,443

Employees:

 Full Time: 4

 Part Time: 13

 Salaries Paid: \$256,696

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$1,166,743 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$809 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$594,330 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$480,019 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$412 | \$821 | \$658 |
| Per Capita Expenditures: | \$333 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$114,311 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 266.88% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,281,054 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$888 | \$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: | \$287,803 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$993,251 | -\$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: | \$1,307,385 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$906 | \$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: | \$1,892,031 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,311 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$510,455 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$387,829 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$354 | \$491 | \$356 |
| Per Capita Expenditures: | \$269 | \$468 | \$345 |
| Operating Income (loss): | \$122,626 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 519.47% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,014,657 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,396 | \$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: | \$113,313 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$395 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$87,932 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$86,704 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$306 | \$728 | \$325 |
| Per Capita Expenditures: | \$302 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$1,228 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 132.11% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$114,541 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$399 | \$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: | \$28,117 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$86,424 | \$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: | \$315,911 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,101 | \$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: | \$710,544 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,476 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$167,177 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$170,105 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$582 | \$660 | \$240 |
| Per Capita Expenditures: | \$593 | \$647 | \$261 |
| Operating Income (loss): | -\$2,928 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 415.99% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$707,616 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,466 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: 100/040/32 County: Williamson

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,517,353

Equalized Assessed Valuation: \$13,319,369

Population: 1,153

Employees:

 Full Time: 8

 Part Time: 11

 Salaries Paid: \$368,034

Blended Component Units

Number Submitted = 1
Volunteer Fire

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$86,259 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$75 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$750,180 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$687,186 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$651 | \$821 | \$658 |
| Per Capita Expenditures: | \$596 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$62,994 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 21.72% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$149,253 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$129 | \$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: | \$63,770 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$85,483 | -\$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: | \$1,280,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,110 | \$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: | \$1,509.492 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.309 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$368.709 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$431.307 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$320 | \$491 | \$356 |
| Per Capita Expenditures: | \$374 | \$468 | \$345 |
| Operating Income (loss): | -\$62.598 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 335.47% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,446.894 | \$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 Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|-------------------|---------|------|
| Unit Name: | Frankfort Village | | |
| Unit Code: | 099/045/32 | County: | Will |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$36,606,108 | | |
| Equalized Assessed Valuation: | \$807,609,460 | | |
| Population: | 19,101 | | |
| Employees: | | | |
| Full Time: | 88 | | |
| Part Time: | 79 | | |
| Salaries Paid: | \$6,892,653 | | |

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: | \$9,541,904 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$500 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$15,539,645 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$13,385,046 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$814 | \$821 | \$658 |
| Per Capita Expenditures: | \$701 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$2,154,599 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 50.95% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$6,819,079 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$357 | \$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: | \$5,383,990 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$2,941,994 | -\$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: | \$17,587,720 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$921 | \$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: | \$94,446,087 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4,945 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$7,809,970 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$9,077,684 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$409 | \$491 | \$356 |
| Per Capita Expenditures: | \$475 | \$468 | \$345 |
| Operating Income (loss): | -\$1,267,714 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 1014.02% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$92,049,497 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$4,819 | \$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: | Elwood Village | | |
| Unit Code: | 099/040/32 | County: | Will |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$31,569,096 | | |
| Equalized Assessed Valuation: | \$47,938,491 | | |
| Population: | 2,279 | | |
| Employees: | | | |
| Full Time: | 19 | | |
| Part Time: | 7 | | |
| Salaries Paid: | \$1,632,532 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,119,630 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,369 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$3,243,174 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,137,854 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,423 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,377 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$105,320 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 102.78% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,224,950 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,415 | \$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: | \$2,047,412 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$113,769,701 | -\$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: | \$167,858,756 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$73,655 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 51.04% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$5,418,951 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,378 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$992,516 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,891,591 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$436 | \$491 | \$356 |
| Per Capita Expenditures: | \$830 | \$468 | \$345 |
| Operating Income (loss): | -\$899,075 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 240.03% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$4,540,408 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,992 | \$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: | \$1,014,377 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$621 | \$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: | \$2,014,945 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.234 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$634,825 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$463,344 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$389 | \$491 | \$356 |
| Per Capita Expenditures: | \$284 | \$468 | \$345 |
| Operating Income (loss): | \$171,481 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 466.18% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,160,003 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1.323 | \$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: | Erie Village | | |
| Unit Code: | 098/025/32 | County: | Whiteside |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,947,981 | | |
| Equalized Assessed Valuation: | \$19,548,351 | | |
| Population: | 1,602 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 16 | | |
| Salaries Paid: | \$343,864 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$751,943 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$469 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$818,746 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$797,555 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$511 | \$821 | \$658 |
| Per Capita Expenditures: | \$498 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$21,191 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 96.43% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$769,085 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$480 | \$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: | \$86,527 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$682,558 | -\$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: | \$124,906 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$78 | \$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: | \$2,262,757 | \$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: | \$383,782 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$368,910 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$240 | \$491 | \$356 |
| Per Capita Expenditures: | \$230 | \$468 | \$345 |
| Operating Income (loss): | \$14,872 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 618.49% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,281,678 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,424 | \$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: | East Peoria City | | |
| Unit Code: | 090/030/30 | County: | Tazewell |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$60,727,438 | | |
| Equalized Assessed Valuation: | \$441,216,885 | | |
| Population: | 23,080 | | |
| Employees: | | | |
| Full Time: | | | 174 |
| Part Time: | | | 130 |
| Salaries Paid: | | | \$13,028,854 |

Blended Component Units

Number Submitted = 2
Firefighter's Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$14,865,841 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$644 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$34,579,230 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$35,468,873 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,498 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,537 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$889,643 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 34.47% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$12,224,927 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$530 | \$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: | \$23,775,074 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$61,375,405 | -\$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: | \$106,526,821 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$4,616 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 21.14% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$28,987,200 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,256 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$8,691,875 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$9,852,341 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$377 | \$491 | \$356 |
| Per Capita Expenditures: | \$427 | \$468 | \$345 |
| Operating Income (loss): | -\$1,160,466 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 283.26% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$27,908,181 | \$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 Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **White**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,296,930**

Equalized Assessed Valuation: **\$2,618,857**

Population: **592**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$153,728**

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: | \$363,939 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$615 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$262,994 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$253,922 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$444 | \$728 | \$325 |
| Per Capita Expenditures: | \$429 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$9,072 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 101.31% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$257,241 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$435 | \$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: | \$159,888 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | -\$42,785 | \$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: | \$38,500 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$65 | \$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: | \$808.861 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.366 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$387.127 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$422.720 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$654 | \$660 | \$240 |
| Per Capita Expenditures: | \$714 | \$647 | \$261 |
| Operating Income (loss): | -\$35.593 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 182.93% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$773.268 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.306 | \$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 = 4

- Development Commission
- Fire Pension
- Library
- Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$5,739,142 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$1,114 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$4,657,757 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$6,266,502 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$904 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,216 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$1,608,745 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 92.06% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$5,769,096 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$1,119 | \$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: | \$6,013,377 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$6,362,823 | -\$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: | \$19,362,846 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$3,757 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 23.87% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$15,025,815 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,915 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$12,306,014 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$12,429,373 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$2,388 | \$491 | \$356 |
| Per Capita Expenditures: | \$2,412 | \$468 | \$345 |
| Operating Income (loss): | -\$123,359 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 103.81% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$12,903,261 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$2,504 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **Washington**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$468,585**

Equalized Assessed Valuation: **\$1,785,418**

Population: **212**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$22,515**

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: | \$114,093 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$538 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$75,249 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$74,033 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$355 | \$728 | \$325 |
| Per Capita Expenditures: | \$349 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$1,216 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 155.75% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$115,309 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$544 | \$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: | \$3,910 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$111,399 | \$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: | \$56,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$264 | \$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: | \$549,748 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,593 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$69,584 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$123,239 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$328 | \$660 | \$240 |
| Per Capita Expenditures: | \$581 | \$647 | \$261 |
| Operating Income (loss): | -\$53,655 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 402.55% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$496,093 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,340 | \$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: | \$922,987 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,824 | \$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: | \$221.119 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$437 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$158.699 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$163.590 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$314 | \$660 | \$240 |
| Per Capita Expenditures: | \$323 | \$647 | \$261 |
| Operating Income (loss): | -\$4.891 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 127.19% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$208.065 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$411 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fairmount Village**

Unit Code: **092/035/32** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$481,000**

Equalized Assessed Valuation: **\$3,684,554**

Population: **642**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$79,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$329,890 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$514 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$208,914 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$176,918 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$325 | \$728 | \$325 |
| Per Capita Expenditures: | \$276 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$31,996 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 204.55% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$361,886 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$564 | \$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: | \$47,198 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$314,688 | \$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: | \$67.407 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$105 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$66.727 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$62.585 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$104 | \$660 | \$240 |
| Per Capita Expenditures: | \$97 | \$647 | \$261 |
| Operating Income (loss): | \$4.142 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 114.32% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$71.549 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$111 | \$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: | \$8,670,868 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$270 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 2.09% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$10,474,333 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$326 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$6,636,493 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$5,952,115 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$207 | \$455 | \$325 |
| Per Capita Expenditures: | \$185 | \$438 | \$333 |
| Operating Income (loss): | \$684,378 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 180.16% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$10,723,148 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$334 | \$1,401 | \$1,096 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|-------------------------------|---------------------|----------|----------|
| Unit Name: | Ellis Grove Village | | |
| Unit Code: | 079/025/32 | County: | Randolph |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,183,350 | | |
| Equalized Assessed Valuation: | \$2,026,470 | | |
| Population: | 361 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 17 | |
| | Salaries Paid: | \$41,093 | |

Blended Component Units

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$258,640 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$716 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$186,980 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$177,939 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$518 | \$728 | \$325 |
| Per Capita Expenditures: | \$493 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$9,041 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 150.43% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$267,681 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$741 | \$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: | \$114,510 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$153,171 | \$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: | \$71,467 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$198 | \$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: | \$1,053,266 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,918 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$116,762 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$147,124 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$323 | \$660 | \$240 |
| Per Capita Expenditures: | \$408 | \$647 | \$261 |
| Operating Income (loss): | -\$30,362 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 695.27% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,022,904 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,834 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-----------|
| Unit Name: | Fulton City | | |
| Unit Code: | 098/030/30 | County: | Whiteside |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,660,469 | | |
| Equalized Assessed Valuation: | \$48,829,629 | | |
| Population: | 3,360 | | |
| Employees: | | | |
| Full Time: | 19 | | |
| Part Time: | 4 | | |
| Salaries Paid: | \$1,057,323 | | |

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: | \$2,197,981 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$654 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,051,421 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,856,800 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$611 | \$821 | \$658 |
| Per Capita Expenditures: | \$553 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$194,621 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 128.87% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$2,392,781 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$712 | \$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: | \$2,059,027 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$1,431,013 | -\$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: | \$7,163,108 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$2,132 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 5.37% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$2,600,770 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$774 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,331,442 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,323,373 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$396 | \$491 | \$356 |
| Per Capita Expenditures: | \$394 | \$468 | \$345 |
| Operating Income (loss): | \$8,069 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 197.12% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,608,660 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$776 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32** County: **Macoupin**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$117,800**

Equalized Assessed Valuation: **\$1,123,077**

Population: **151**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,646**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$51,704 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$342 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$33,031 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$26,092 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$219 | \$728 | \$325 |
| Per Capita Expenditures: | \$173 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$6,939 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 224.75% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$58,643 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$388 | \$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: | \$14,051 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$44,592 | \$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: | \$276.781 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.833 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$97.989 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$106.737 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$649 | \$660 | \$240 |
| Per Capita Expenditures: | \$707 | \$647 | \$261 |
| Operating Income (loss): | -\$8.748 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 251.12% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$268.033 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.775 | \$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: | \$6,509,300 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$304 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$16,909,022 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$16,542,721 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$789 | \$821 | \$658 |
| Per Capita Expenditures: | \$772 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$366,301 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 37.86% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$6,262,399 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$292 | \$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: | \$1,175,299 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$20,908,656 | -\$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: | \$70,439,433 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$3,288 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 10.29% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 16: | \$34,687,567 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,619 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$12,352,990 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$11,416,298 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$577 | \$491 | \$356 |
| Per Capita Expenditures: | \$533 | \$468 | \$345 |
| Operating Income (loss): | \$936,692 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 316.93% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$36,181,715 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,689 | \$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: | Fox River Grove Village | | |
| Unit Code: | 063/025/32 | County: | Mchenry |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,747,241 | | |
| Equalized Assessed Valuation: | \$119,350,889 | | |
| Population: | 4,854 | | |
| Employees: | | | |
| Full Time: | 25 | | |
| Part Time: | 20 | | |
| Salaries Paid: | \$1,698,969 | | |

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: | \$3,914,498 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$806 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$4,392,126 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$4,155,870 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$905 | \$821 | \$658 |
| Per Capita Expenditures: | \$856 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$236,256 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 93.58% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,889,262 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$801 | \$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: | \$2,180,388 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$2,096,946 | -\$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: | \$4,245,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$875 | \$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: | \$6,100,307 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,257 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,928,614 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,803,372 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$397 | \$491 | \$356 |
| Per Capita Expenditures: | \$372 | \$468 | \$345 |
| Operating Income (loss): | \$125,242 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 334.70% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$6,035,923 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,243 | \$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: | \$117,284 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$477 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$113,808 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$135,632 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$463 | \$728 | \$325 |
| Per Capita Expenditures: | \$551 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$21,824 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 77.80% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$105,523 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$429 | \$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: | \$16,830 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$88,693 | \$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: | \$100,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$407 | \$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: | \$443.022 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.801 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$40.899 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$43.209 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$166 | \$660 | \$240 |
| Per Capita Expenditures: | \$176 | \$647 | \$261 |
| Operating Income (loss): | -\$2.310 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 996.67% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$430.649 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.751 | \$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: | \$303,613 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$992 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$119,442 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$93,482 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$390 | \$728 | \$325 |
| Per Capita Expenditures: | \$305 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$25,960 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 352.55% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$329,573 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,077 | \$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: | \$172,390 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$157,183 | \$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: | \$137,214 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$448 | \$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: | \$307.065 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.003 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$98.722 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$96.987 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$323 | \$660 | \$240 |
| Per Capita Expenditures: | \$317 | \$647 | \$261 |
| Operating Income (loss): | \$1.735 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 318.39% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$308.800 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.009 | \$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: | \$28,327,224 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$1,064 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 3.46% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$24,767,800 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$930 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$9,410,020 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$10,087,528 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$353 | \$455 | \$325 |
| Per Capita Expenditures: | \$379 | \$438 | \$333 |
| Operating Income (loss): | -\$677,508 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 237.58% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$23,965,789 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$900 | \$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: | East Alton Village | | |
| Unit Code: | 057/030/32 | County: | Madison |
| Fiscal Year End: | 4/30/2016 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$12,889,000 | | |
| Equalized Assessed Valuation: | \$67,469,043 | | |
| Population: | 6,301 | | |
| Employees: | | | |
| Full Time: | | | 48 |
| Part Time: | | | 49 |
| Salaries Paid: | | | \$4,117,337 |

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: | \$3,856,470 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$612 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$5,845,643 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$5,953,503 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$928 | \$821 | \$658 |
| Per Capita Expenditures: | \$945 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$107,860 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 68.76% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$4,093,671 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$650 | \$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: | \$1,738,278 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$7,929,591 | -\$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: | \$4,805,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$763 | \$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: | \$6,671.384 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.059 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,531.239 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$2,735.198 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$243 | \$491 | \$356 |
| Per Capita Expenditures: | \$434 | \$468 | \$345 |
| Operating Income (loss): | -\$1,203.959 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 200.07% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$5,472.364 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$868 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,243,310**

Equalized Assessed Valuation: **\$15,849,866**

Population: **988**

Employees:

 Full Time: **2**

 Part Time: **18**

 Salaries Paid: **\$184,256**

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: | \$834,174 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$844 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$716,147 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$602,402 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$725 | \$728 | \$325 |
| Per Capita Expenditures: | \$610 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$113,745 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 139.59% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$840,881 | \$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: | \$584,380 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$268,975 | \$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: | \$4,941,138 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$5,001 | \$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: | \$7,654,241 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$7,747 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$357,297 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$452,344 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$362 | \$660 | \$240 |
| Per Capita Expenditures: | \$458 | \$647 | \$261 |
| Operating Income (loss): | -\$95,047 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1706.57% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$7,719,582 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$7,813 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,176**

Equalized Assessed Valuation: **\$876,953**

Population: **127**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$7,950**

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: | \$23,102 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$182 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$31,772 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$21,967 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$250 | \$728 | \$325 |
| Per Capita Expenditures: | \$173 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$9,805 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 166.71% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$36,622 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$288 | \$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: | \$13,196 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$23,426 | \$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: | \$550.082 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$4.331 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$32.063 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$51.209 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$252 | \$660 | \$240 |
| Per Capita Expenditures: | \$403 | \$647 | \$261 |
| Operating Income (loss): | -\$19.146 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1029.55% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$527.221 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$4.151 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellsworth Village**

Unit Code: 064/060/32 County: Mclean

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$392,590

Equalized Assessed Valuation: \$2,816,007

Population: 195

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$34,297

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: | \$44,186 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$227 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$115,357 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$127,915 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$592 | \$728 | \$325 |
| Per Capita Expenditures: | \$656 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$12,558 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 28.09% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$35,937 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$184 | \$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: | \$8,893 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$27,044 | \$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: | \$429,397 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$2,202 | \$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: | \$771.240 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$3.955 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$46.371 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$88.254 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$238 | \$660 | \$240 |
| Per Capita Expenditures: | \$453 | \$647 | \$261 |
| Operating Income (loss): | -\$41.883 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 842.75% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$743.757 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$3.814 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forsyth Village**

Unit Code: **055/025/32** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,690,186**

Equalized Assessed Valuation: **\$138,651,589**

Population: **3,584**

Employees:

 Full Time: **16**

 Part Time: **10**

 Salaries Paid: **\$721,488**

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: | \$8,246,428 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$2,301 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$6,231,136 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,254,764 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$1,739 | \$821 | \$658 |
| Per Capita Expenditures: | \$908 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$2,976,372 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 259.26% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$8,438,342 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$2,354 | \$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: | \$1,274,288 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$8,879,351 | -\$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: | \$2,718,269 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$758 | \$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: | \$6,916,607 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,930 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$926,874 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,294,421 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$259 | \$491 | \$356 |
| Per Capita Expenditures: | \$361 | \$468 | \$345 |
| Operating Income (loss): | -\$367,547 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 536.51% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$6,944,740 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,938 | \$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: | \$170,668,652 | \$134,742,616 | \$79,395,355 |
| Per Capita Debt: | \$2,312 | \$2,570 | \$1,961 |
| General Obligation Debt over EAV: | 15.90% | 5.41% | 3.75% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$18,226.359 | \$68,997,540 | \$48,498,155 |
| Per Capita Beginning Retained Earnings for FY 16: | \$247 | \$1,390 | \$1,114 |
| Revenue Collected During FY 16: | \$43,747.781 | \$24,255,253 | \$13,918,693 |
| Expenditures During FY 16: | \$34,975.616 | \$23,632,231 | \$13,638,345 |
| Per Capita Revenue: | \$593 | \$455 | \$325 |
| Per Capita Expenditures: | \$474 | \$438 | \$333 |
| Operating Income (loss): | \$8,772.165 | \$623,023 | \$111,738 |
| Ratio of Retained Earnings to Expenditures: | 83.04% | 395.34% | 334.96% |
| Ending Retained Earnings for FY 16: | \$29,042.825 | \$69,267,103 | \$46,368,533 |
| Per Capita Ending Retained Earnings: | \$393 | \$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: | \$ | \$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: | \$302.584 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$624 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$87.650 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$84.589 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$181 | \$660 | \$240 |
| Per Capita Expenditures: | \$174 | \$647 | \$261 |
| Operating Income (loss): | \$3.061 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 361.33% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$305.645 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$630 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$482,136**

Equalized Assessed Valuation: **\$12,048,854**

Population: **405**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$60,071**

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: | \$348,100 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$860 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$242,261 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$160,192 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$598 | \$728 | \$325 |
| Per Capita Expenditures: | \$396 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$82,069 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 232.27% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$372,085 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$919 | \$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: | \$374,143 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | -\$784,454 | \$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: | \$1,497,786 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$3,698 | \$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: | \$186.173 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$460 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$108.599 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$78.144 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$268 | \$660 | \$240 |
| Per Capita Expenditures: | \$193 | \$647 | \$261 |
| Operating Income (loss): | \$30.455 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 351.55% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$274.712 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$678 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,178,950**

Equalized Assessed Valuation: **\$12,860,263**

Population: **1,177**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$206,282**

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: | \$904,827 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$769 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$561,955 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$552,570 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$477 | \$821 | \$658 |
| Per Capita Expenditures: | \$469 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$9,385 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 165.45% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$914,212 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$777 | \$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: | \$154,667 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$759,545 | -\$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: | \$1,384,294 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,176 | \$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: | \$1,411,256 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,199 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$354,257 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$419,758 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$301 | \$491 | \$356 |
| Per Capita Expenditures: | \$357 | \$468 | \$345 |
| Operating Income (loss): | -\$65,501 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 320.60% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,345,755 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,143 | \$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: | \$385,224 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$356 | \$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: | \$500.530 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$463 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$284.727 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$345.578 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$263 | \$491 | \$356 |
| Per Capita Expenditures: | \$319 | \$468 | \$345 |
| Operating Income (loss): | -\$60.851 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 167.28% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$578.091 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$534 | \$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
Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$3,216,382 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$598 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$2,357,009 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,961,911 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$438 | \$821 | \$658 |
| Per Capita Expenditures: | \$365 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$395,098 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 184.08% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$3,611,480 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$672 | \$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: | \$314,355 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$3,297,125 | -\$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: | \$490,000 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$91 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 0.72% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$6,979,475 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,298 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$1,485,359 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,256,385 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$276 | \$491 | \$356 |
| Per Capita Expenditures: | \$234 | \$468 | \$345 |
| Operating Income (loss): | \$228,974 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 572.74% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$7,195,831 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,338 | \$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: | \$541,381 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$2,005 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$84,149 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$37,087 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$312 | \$728 | \$325 |
| Per Capita Expenditures: | \$137 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$47,062 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 1586.66% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$588,443 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$2,179 | \$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: | \$14,444 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$573,999 | \$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: | \$130,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$481 | \$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: | \$314.954 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.166 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$25.217 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$53.623 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$93 | \$660 | \$240 |
| Per Capita Expenditures: | \$199 | \$647 | \$261 |
| Operating Income (loss): | -\$28.406 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 534.38% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$286.548 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.061 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,362,525**

Equalized Assessed Valuation: **\$13,996,036**

Population: **1,446**

Employees:

 Full Time: **5**

 Part Time: **8**

 Salaries Paid: **\$318,579**

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: | \$1,198,370 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$829 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$614,875 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$671,123 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$425 | \$821 | \$658 |
| Per Capita Expenditures: | \$464 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$56,248 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 170.18% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,142,122 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$790 | \$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: | \$380,650 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$574,230 | -\$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: | \$2,613,507 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$1,807 | \$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: | \$2,232,110 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,544 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$827,022 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$453,955 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$572 | \$491 | \$356 |
| Per Capita Expenditures: | \$314 | \$468 | \$345 |
| Operating Income (loss): | \$373,067 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 573.88% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,605,177 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,802 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,820**

Equalized Assessed Valuation: **\$964,173**

Population: **113**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$7,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 16: | \$30,843 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$273 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$35,405 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$31,974 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$313 | \$728 | \$325 |
| Per Capita Expenditures: | \$283 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$3,431 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 101.09% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$32,324 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$286 | \$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: | \$27,609 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$4,718 | \$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: | \$9,144 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$81 | \$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: | \$18.153 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$161 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$21.839 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$26.862 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$193 | \$660 | \$240 |
| Per Capita Expenditures: | \$238 | \$647 | \$261 |
| Operating Income (loss): | -\$5.023 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 56.14% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$15.080 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$133 | \$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

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: **Detroit Village**

Unit Code: **075/020/32** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,677**

Equalized Assessed Valuation: **\$539,690**

Population: **83**

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: | \$80,428 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$969 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$16,117 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$10,677 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$194 | \$728 | \$325 |
| Per Capita Expenditures: | \$129 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$5,440 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 804.23% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$85,868 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$1,035 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$7,681 | \$ |
| Total Unreserved Funds: | \$79,346 | \$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

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 16: | \$13,858 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$31 | \$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: | \$396.948 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$890 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$195.312 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$83.311 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$438 | \$660 | \$240 |
| Per Capita Expenditures: | \$187 | \$647 | \$261 |
| Operating Income (loss): | \$112.001 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 610.90% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$508.949 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$1.141 | \$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: | \$4,851,197 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$797 | \$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: | \$3,471,162 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$571 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$2,699,440 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$2,595,186 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$444 | \$491 | \$356 |
| Per Capita Expenditures: | \$427 | \$468 | \$345 |
| Operating Income (loss): | \$104,254 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 137.61% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$3,571,268 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$587 | \$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: **Danvers Village**

Unit Code: **064/050/32** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,070,138**

Equalized Assessed Valuation: **\$15,344,844**

Population: **1,154**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$293,354**

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: | \$483,561 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$419 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$564,353 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$553,107 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$489 | \$821 | \$658 |
| Per Capita Expenditures: | \$479 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$11,246 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 89.46% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$494,807 | \$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: | \$252,511 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$151,360 | -\$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: | \$2,980,815 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$2,583 | \$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: | \$1,380,473 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1.196 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$450,021 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$261,815 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$390 | \$491 | \$356 |
| Per Capita Expenditures: | \$227 | \$468 | \$345 |
| Operating Income (loss): | \$188,206 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 599.16% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$1,568,679 | \$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: **Dunlap Village**

Unit Code: **072/030/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,218,930**

Equalized Assessed Valuation: **\$38,553,252**

Population: **1,386**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$172,307**

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: | \$1,052,977 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$760 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$451,625 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$498,037 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$326 | \$821 | \$658 |
| Per Capita Expenditures: | \$359 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$46,412 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 202.11% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$1,006,565 | \$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: | \$231,169 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$775,396 | -\$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: | \$2,588,944 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,868 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$442,484 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$378,403 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$319 | \$491 | \$356 |
| Per Capita Expenditures: | \$273 | \$468 | \$345 |
| Operating Income (loss): | \$64,081 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 701.11% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$2,653,025 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,914 | \$1,640 | \$1,293 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,934,550**

Equalized Assessed Valuation: **\$5,304,509**

Population: **701**

Employees:

 Full Time: **3**

 Part Time: **22**

 Salaries Paid: **\$187,261**

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: | \$342,536 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$489 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$437,862 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$351,678 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$625 | \$728 | \$325 |
| Per Capita Expenditures: | \$502 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$86,184 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 85.51% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$300,734 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$429 | \$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: | \$144,611 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$156,123 | \$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: | \$127,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$181 | \$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: | \$351.666 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$502 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$191.719 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$294.005 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$273 | \$660 | \$240 |
| Per Capita Expenditures: | \$419 | \$647 | \$261 |
| Operating Income (loss): | -\$102.286 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 128.35% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$377.366 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$538 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,236,050**

Equalized Assessed Valuation: **\$31,685,289**

Population: **1,848**

Employees:

 Full Time: **6**

 Part Time: **12**

 Salaries Paid: **\$609,529**

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: | \$634,894 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$344 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$711,752 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$3,505,016 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$385 | \$821 | \$658 |
| Per Capita Expenditures: | \$1,897 | \$808 | \$649 |
| Revenues over (under) Expenditures: | -\$2,793,264 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 4.48% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$156,912 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$85 | \$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: | \$672,533 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | -\$515,621 | -\$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: | \$8,492,954 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$4,596 | \$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: | \$10,579,845 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$5.725 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$4,105,665 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$1,405,124 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$2.222 | \$491 | \$356 |
| Per Capita Expenditures: | \$760 | \$468 | \$345 |
| Operating Income (loss): | \$2,700,541 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 780.37% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$10,965,104 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$5.933 | \$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: | \$54.464 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$91 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$138.264 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$106.122 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$230 | \$660 | \$240 |
| Per Capita Expenditures: | \$177 | \$647 | \$261 |
| Operating Income (loss): | \$32.142 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 81.61% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$86.606 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$144 | \$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: | \$64,387 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$107 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$195,280 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$159,685 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$326 | \$728 | \$325 |
| Per Capita Expenditures: | \$267 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$35,595 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 62.61% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$99,982 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$167 | \$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: | \$74,891 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$25,091 | \$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: | \$1,175,488 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,962 | \$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: | \$5,778,976 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$9,648 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$582,701 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$657,190 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$973 | \$660 | \$240 |
| Per Capita Expenditures: | \$1,097 | \$647 | \$261 |
| Operating Income (loss): | -\$74,489 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 868.01% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$5,704,487 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$9,523 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$467,564**

Equalized Assessed Valuation: **\$1,394,804**

Population: **330**

Employees:

| | |
|----------------|----------|
| Full Time: | 3 |
| Part Time: | 4 |
| Salaries Paid: | \$56,688 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16: | \$24,784 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$75 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$108,413 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$105,390 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$329 | \$728 | \$325 |
| Per Capita Expenditures: | \$319 | \$777 | \$314 |
| Revenues over (under) Expenditures: | \$3,023 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 26.38% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$27,807 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$84 | \$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: | \$21,435 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$6,372 | \$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: | \$321,110 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$973 | \$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: | \$748,477 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$2,268 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$91,903 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$141,887 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$278 | \$660 | \$240 |
| Per Capita Expenditures: | \$430 | \$647 | \$261 |
| Operating Income (loss): | -\$49,984 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 492.29% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$698,493 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$2,117 | \$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: | \$545,925 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$777 | \$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: | \$629,836 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$896 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$166,102 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$277,677 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$236 | \$660 | \$240 |
| Per Capita Expenditures: | \$395 | \$647 | \$261 |
| Operating Income (loss): | -\$111,575 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 168.44% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$467,723 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$665 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$516,000**

Equalized Assessed Valuation: **\$820,065**

Population: **205**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$36,643**

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: | \$70,163 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$342 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$101,841 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$135,144 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$497 | \$728 | \$325 |
| Per Capita Expenditures: | \$659 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$33,303 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 49.47% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$66,860 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$326 | \$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: | \$6,616 | \$128,156 | \$28,755 |
| Total Unrestricted Net Assets: | \$60,244 | \$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: | \$380,000 | \$404,199 | \$31,109 |
| Per Capita Debt: | \$1,854 | \$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: | \$1,164,642 | \$846,229 | \$407,239 |
| Per Capita Beginning Retained Earnings for FY 16: | \$5,681 | \$2,411 | \$992 |
| Revenue Collected During FY 16: | \$123,038 | \$248,742 | \$88,690 |
| Expenditures During FY 16: | \$157,782 | \$239,956 | \$97,758 |
| Per Capita Revenue: | \$600 | \$660 | \$240 |
| Per Capita Expenditures: | \$770 | \$647 | \$261 |
| Operating Income (loss): | -\$34,744 | \$8,786 | \$ |
| Ratio of Retained Earnings to Expenditures: | 697.10% | 455.53% | 337.33% |
| Ending Retained Earnings for FY 16: | \$1,099,898 | \$852,881 | \$416,480 |
| Per Capita Ending Retained Earnings: | \$5,365 | \$2,419 | \$990 |



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32** County: **Monroe**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,724**

Equalized Assessed Valuation: **\$340,693**

Population: **28**

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: | \$103,480 | \$350,240 | \$190,484 |
| Per Capita Beginning Fund Balance: | \$3,696 | \$920 | \$543 |
| Revenue Collected During FY 16: | \$9,673 | \$288,018 | \$122,354 |
| Expenditures During FY 16: | \$9,722 | \$291,959 | \$113,390 |
| Per Capita Revenue: | \$345 | \$728 | \$325 |
| Per Capita Expenditures: | \$347 | \$777 | \$314 |
| Revenues over (under) Expenditures: | -\$49 | -\$3,941 | \$7,169 |
| Ratio of Fund Balance to Expenditures: | 1063.89% | 284.33% | 169.26% |
| Ending Fund Balance for FY 16: | \$103,431 | \$372,292 | \$191,191 |
| Per Capita Ending Fund Balance: | \$3,694 | \$994 | \$582 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$65,363 | \$7,681 | \$ |
| Total Unreserved Funds: | \$38,068 | \$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: | \$379,852 | \$3,817,854 | \$1,820,140 |
| Per Capita Beginning Fund Balance: | \$181 | \$646 | \$481 |
| Revenue Collected During FY 16: | \$1,537,156 | \$5,893,724 | \$2,707,375 |
| Expenditures During FY 16: | \$1,475,064 | \$5,721,648 | \$2,731,784 |
| Per Capita Revenue: | \$732 | \$821 | \$658 |
| Per Capita Expenditures: | \$702 | \$808 | \$649 |
| Revenues over (under) Expenditures: | \$62,092 | \$172,076 | \$62,092 |
| Ratio of Fund Balance to Expenditures: | 28.94% | 91.63% | 76.49% |
| Ending Fund Balance for FY 16: | \$426,944 | \$3,813,420 | \$1,927,569 |
| Per Capita Ending Fund Balance: | \$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: | \$180,511 | \$1,698,177 | \$652,515 |
| Total Unrestricted Net Assets: | \$369,544 | -\$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: | \$833,645 | \$12,217,292 | \$2,700,000 |
| Per Capita Debt: | \$397 | \$1,619 | \$786 |
| General Obligation Debt over EAV: | 2.83% | 2.32% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16: | \$3,004,551 | \$9,623,811 | \$4,125,866 |
| Per Capita Beginning Retained Earnings for FY 16: | \$1,431 | \$1,624 | \$1,257 |
| Revenue Collected During FY 16: | \$603,857 | \$3,004,894 | \$1,242,782 |
| Expenditures During FY 16: | \$698,634 | \$2,872,631 | \$1,212,643 |
| Per Capita Revenue: | \$288 | \$491 | \$356 |
| Per Capita Expenditures: | \$333 | \$468 | \$345 |
| Operating Income (loss): | -\$94,777 | \$132,264 | \$21,350 |
| Ratio of Retained Earnings to Expenditures: | 436.10% | 389.61% | 332.43% |
| Ending Retained Earnings for FY 16: | \$3,046,717 | \$9,711,772 | \$4,349,569 |
| Per Capita Ending Retained Earnings: | \$1,451 | \$1,640 | \$1,293 |