



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Greenfield City		
Unit Code:	031/020/30	County:	Greene
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,180,925		
Equalized Assessed Valuation:	\$7,955,013		
Population:	1,043		
Employees:			
Full Time:	6		
Part Time:	14		
Salaries Paid:	\$315,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$697,004	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$668	\$646	\$481
Revenue Collected During FY 16:	\$597,643	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$655,395	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$573	\$821	\$658
Per Capita Expenditures:	\$628	\$808	\$649
Revenues over (under) Expenditures:	-\$57,752	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	97.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$639,252	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$613	\$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:	\$280,736	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$358,515	-\$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:	\$952.084	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$913	\$1,624	\$1,257
Revenue Collected During FY 16:	\$204.283	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$203.317	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$196	\$491	\$356
Per Capita Expenditures:	\$195	\$468	\$345
Operating Income (loss):	\$966	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	468.75%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$953.050	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$914	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gilman City**

Unit Code: **038/055/30** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,167,000**

Equalized Assessed Valuation: **\$18,596,432**

Population: **1,814**

Employees:

 Full Time: **4**

 Part Time: **15**

 Salaries Paid: **\$193,815**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,289,530	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$711	\$646	\$481
Revenue Collected During FY 16:	\$1,698,492	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,617,532	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$936	\$821	\$658
Per Capita Expenditures:	\$892	\$808	\$649
Revenues over (under) Expenditures:	\$80,960	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	71.93%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,163,490	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$641	\$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:	\$10,716	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,152,774	-\$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:	\$1,385,268	\$12,217,292	\$2,700,000
Per Capita Debt:	\$764	\$1,619	\$786
General Obligation Debt over EAV:	4.36%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$968,905	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$534	\$1,624	\$1,257
Revenue Collected During FY 16:	\$402,592	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$469,576	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$222	\$491	\$356
Per Capita Expenditures:	\$259	\$468	\$345
Operating Income (loss):	-\$66,984	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	236.15%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,108,921	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$611	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hooppole Village**

Unit Code: **037/065/32** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$83,900**

Equalized Assessed Valuation: **\$1,209,040**

Population: **200**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$6,404**

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:	\$242,622	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,213	\$920	\$543
Revenue Collected During FY 16:	\$47,596	\$288,018	\$122,354
Expenditures During FY 16:	\$30,322	\$291,959	\$113,390
Per Capita Revenue:	\$238	\$728	\$325
Per Capita Expenditures:	\$152	\$777	\$314
Revenues over (under) Expenditures:	\$17,274	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	857.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$259,896	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,299	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,833	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,303,403	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$502	\$646	\$481
Revenue Collected During FY 16:	\$4,294,205	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,812,437	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$652	\$821	\$658
Per Capita Expenditures:	\$579	\$808	\$649
Revenues over (under) Expenditures:	\$481,768	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	92.66%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,532,440	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$536	\$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:	\$1,299,378	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$403,391	-\$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:	\$19,857,080	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,015	\$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:	\$25,802,962	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,918	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,030,854	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,417,320	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,371	\$491	\$356
Per Capita Expenditures:	\$1,430	\$468	\$345
Operating Income (loss):	-\$386,466	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	269.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$25,406,496	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,858	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Galva City

Unit Code: 037/050/30 County: Henry

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,646,333

Equalized Assessed Valuation: \$46,019,601

Population: 2,539

Employees:

Full Time: 12

Part Time: 63

Salaries Paid: \$725,120

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$452,839	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$178	\$646	\$481
Revenue Collected During FY 16:	\$4,062,645	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,535,762	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,600	\$821	\$658
Per Capita Expenditures:	\$1,786	\$808	\$649
Revenues over (under) Expenditures:	-\$473,117	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	4.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$198,405	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$78	\$648	\$496

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$31,358	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$167,047	-\$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:	\$2,176,591	\$12,217,292	\$2,700,000
Per Capita Debt:	\$857	\$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:	\$2,975.032	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.172	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,192.267	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,508.045	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$863	\$491	\$356
Per Capita Expenditures:	\$594	\$468	\$345
Operating Income (loss):	\$684.222	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	242.65%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,659.254	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.441	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gulfport Village**

Unit Code: **036/020/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$124,205**

Equalized Assessed Valuation: **\$1,725,088**

Population: **54**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$8,180**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$294,647	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$5,456	\$920	\$543
Revenue Collected During FY 16:	\$73,244	\$288,018	\$122,354
Expenditures During FY 16:	\$53,803	\$291,959	\$113,390
Per Capita Revenue:	\$1,356	\$728	\$325
Per Capita Expenditures:	\$996	\$777	\$314
Revenues over (under) Expenditures:	\$19,441	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	583.77%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$314,088	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$5,816	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$365,508	\$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:	Hamilton City		
Unit Code:	034/050/30	County:	Hancock
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,984,664		
Equalized Assessed Valuation:	\$42,516,686		
Population:	2,738		
Employees:			
Full Time:	13		
Part Time:	57		
Salaries Paid:	\$690,402		

Blended Component Units

Number Submitted = 1
 Hamilton Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$864,599	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$316	\$646	\$481
Revenue Collected During FY 16:	\$1,399,214	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,466,559	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$511	\$821	\$658
Per Capita Expenditures:	\$536	\$808	\$649
Revenues over (under) Expenditures:	-\$67,345	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	59.35%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$870,436	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$318	\$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:	\$356,645	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$513,791	-\$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:	\$1,891,212	\$12,217,292	\$2,700,000
Per Capita Debt:	\$691	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,843,713	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,769	\$1,624	\$1,257
Revenue Collected During FY 16:	\$928,941	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$792,902	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$339	\$491	\$356
Per Capita Expenditures:	\$290	\$468	\$345
Operating Income (loss):	\$136,039	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	628.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,979,752	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,819	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="1"/>
Part Time:	<input type="text" value="19"/>
Salaries Paid:	<input type="text" value="\$46,694"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$229,489	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$353	\$920	\$543
Revenue Collected During FY 16:	\$164,238	\$288,018	\$122,354
Expenditures During FY 16:	\$213,834	\$291,959	\$113,390
Per Capita Revenue:	\$253	\$728	\$325
Per Capita Expenditures:	\$329	\$777	\$314
Revenues over (under) Expenditures:	-\$49,596	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	84.13%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$179,893	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$277	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,449	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$175,444	\$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:	\$769.886	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.184	\$2,411	\$992
Revenue Collected During FY 16:	\$121.776	\$248,742	\$88,690
Expenditures During FY 16:	\$105.624	\$239,956	\$97,758
Per Capita Revenue:	\$187	\$660	\$240
Per Capita Expenditures:	\$162	\$647	\$261
Operating Income (loss):	\$16.152	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	744.19%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$786.038	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.209	\$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:

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

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$41,315	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$250	\$920	\$543
Revenue Collected During FY 16:	\$44,243	\$288,018	\$122,354
Expenditures During FY 16:	\$41,927	\$291,959	\$113,390
Per Capita Revenue:	\$268	\$728	\$325
Per Capita Expenditures:	\$254	\$777	\$314
Revenues over (under) Expenditures:	\$2,316	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	100.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$41,949	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$254	\$994	\$582

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,918	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$37,031	\$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:	\$33,677	\$404,199	\$31,109
Per Capita Debt:	\$204	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$148,845	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$902	\$2,411	\$992
Revenue Collected During FY 16:	\$46,329	\$248,742	\$88,690
Expenditures During FY 16:	\$62,516	\$239,956	\$97,758
Per Capita Revenue:	\$281	\$660	\$240
Per Capita Expenditures:	\$379	\$647	\$261
Operating Income (loss):	-\$16,187	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	214.89%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$134,340	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$814	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Grand Tower City
Unit Code:	039/045/30
County:	Jackson
Fiscal Year End:	4/30/2016
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$517,847
Equalized Assessed Valuation:	\$1,422,499
Population:	605
Employees:	
Full Time:	3
Part Time:	14
Salaries Paid:	\$141,505

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$86,648	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$143	\$920	\$543
Revenue Collected During FY 16:	\$187,119	\$288,018	\$122,354
Expenditures During FY 16:	\$172,897	\$291,959	\$113,390
Per Capita Revenue:	\$309	\$728	\$325
Per Capita Expenditures:	\$286	\$777	\$314
Revenues over (under) Expenditures:	\$14,222	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	61.83%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$106,910	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$177	\$994	\$582

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,884	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$45,026	\$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:	\$320.708	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$530	\$2,411	\$992
Revenue Collected During FY 16:	\$307.550	\$248,742	\$88,690
Expenditures During FY 16:	\$344.950	\$239,956	\$97,758
Per Capita Revenue:	\$508	\$660	\$240
Per Capita Expenditures:	\$570	\$647	\$261
Operating Income (loss):	-\$37.400	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	80.96%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$279.268	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$462	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ipava Village**

Unit Code: **029/060/32** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$477,750**

Equalized Assessed Valuation: **\$3,158,468**

Population: **443**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$74,603**

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:	\$226,691	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$512	\$920	\$543
Revenue Collected During FY 16:	\$173,241	\$288,018	\$122,354
Expenditures During FY 16:	\$203,416	\$291,959	\$113,390
Per Capita Revenue:	\$391	\$728	\$325
Per Capita Expenditures:	\$459	\$777	\$314
Revenues over (under) Expenditures:	-\$30,175	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	98.21%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$199,779	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$451	\$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:	\$99,002	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$100,777	\$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:	\$162,281	\$404,199	\$31,109
Per Capita Debt:	\$366	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$577.631	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.304	\$2,411	\$992
Revenue Collected During FY 16:	\$149.982	\$248,742	\$88,690
Expenditures During FY 16:	\$185.055	\$239,956	\$97,758
Per Capita Revenue:	\$339	\$660	\$240
Per Capita Expenditures:	\$418	\$647	\$261
Operating Income (loss):	-\$35.073	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	312.82%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$578.895	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.307	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanaford Village**

Unit Code: 028/030/32 County: Franklin

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$317,350

Equalized Assessed Valuation: \$1,118,432

Population: 327

Employees:

 Full Time:

 Part Time: 13

 Salaries Paid: \$41,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$107,712	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$329	\$920	\$543
Revenue Collected During FY 16:	\$73,914	\$288,018	\$122,354
Expenditures During FY 16:	\$79,838	\$291,959	\$113,390
Per Capita Revenue:	\$226	\$728	\$325
Per Capita Expenditures:	\$244	\$777	\$314
Revenues over (under) Expenditures:	-\$5,924	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	127.49%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$101,788	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$311	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,404	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$90,383	\$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:	\$165,000	\$404,199	\$31,109
Per Capita Debt:	\$505	\$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:	\$595.832	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.822	\$2,411	\$992
Revenue Collected During FY 16:	\$179.022	\$248,742	\$88,690
Expenditures During FY 16:	\$198.833	\$239,956	\$97,758
Per Capita Revenue:	\$547	\$660	\$240
Per Capita Expenditures:	\$608	\$647	\$261
Operating Income (loss):	-\$19.811	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	289.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$575.943	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.761	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gibson City**

Unit Code: **027/020/30** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,022,757**

Equalized Assessed Valuation: **\$42,620,716**

Population: **3,409**

Employees:

 Full Time: **20**

 Part Time: **30**

 Salaries Paid: **\$992,398**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,853,472	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$837	\$646	\$481
Revenue Collected During FY 16:	\$4,537,125	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,212,079	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,331	\$821	\$658
Per Capita Expenditures:	\$942	\$808	\$649
Revenues over (under) Expenditures:	\$1,325,046	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	276.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,895,534	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$2,609	\$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:	\$7,058,880	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,836,653	-\$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:	\$2,745,286	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$805	\$1,624	\$1,257
Revenue Collected During FY 16:	\$931,465	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$913,361	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$273	\$491	\$356
Per Capita Expenditures:	\$268	\$468	\$345
Operating Income (loss):	\$18,104	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	295.48%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,698,795	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$792	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hume Village**

Unit Code: **023/020/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,150**

Equalized Assessed Valuation: **\$2,257,075**

Population: **380**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$23,136**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$258,971	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$682	\$920	\$543
Revenue Collected During FY 16:	\$75,862	\$288,018	\$122,354
Expenditures During FY 16:	\$76,826	\$291,959	\$113,390
Per Capita Revenue:	\$200	\$728	\$325
Per Capita Expenditures:	\$202	\$777	\$314
Revenues over (under) Expenditures:	-\$964	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	346.32%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$266,067	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$700	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,653	\$7,681	\$
Total Unreserved Funds:	\$264,414	\$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:	\$292.590	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$770	\$2,411	\$992
Revenue Collected During FY 16:	\$78.474	\$248,742	\$88,690
Expenditures During FY 16:	\$29.189	\$239,956	\$97,758
Per Capita Revenue:	\$207	\$660	\$240
Per Capita Expenditures:	\$77	\$647	\$261
Operating Income (loss):	\$49.285	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1143.63%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$333.815	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$878	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Itasca Village		
Unit Code:	022/065/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,430,045		
Equalized Assessed Valuation:	\$556,974,125		
Population:	8,798		
Employees:			
Full Time:	56		
Part Time:	20		
Salaries Paid:	\$5,962,330		

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:	\$12,873,927	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,463	\$646	\$481
Revenue Collected During FY 16:	\$13,503,143	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,125,970	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,535	\$821	\$658
Per Capita Expenditures:	\$1,606	\$808	\$649
Revenues over (under) Expenditures:	-\$622,827	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$12,251,100	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,392	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,315,395	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,187,454	-\$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:	\$67,602,073	\$12,217,292	\$2,700,000
Per Capita Debt:	\$7,684	\$1,619	\$786
General Obligation Debt over EAV:	5.54%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,990,955	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,249	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,202,069	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,558,387	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$932	\$491	\$356
Per Capita Expenditures:	\$1,086	\$468	\$345
Operating Income (loss):	-\$1,356,318	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	96.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,180,179	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,043	\$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:	\$7,312,885	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$435	\$646	\$481
Revenue Collected During FY 16:	\$20,831,481	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$17,955,606	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,239	\$821	\$658
Per Capita Expenditures:	\$1,068	\$808	\$649
Revenues over (under) Expenditures:	\$2,875,875	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	36.14%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,488,760	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$386	\$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:	\$1,415,673	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$21,348,298	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$21,398,401	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,273	\$1,619	\$786
General Obligation Debt over EAV:	0.11%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$28,015,478	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,666	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,201,057	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,774,921	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$488	\$491	\$356
Per Capita Expenditures:	\$462	\$468	\$345
Operating Income (loss):	\$426,136	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	397.29%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$30,888,627	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,837	\$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: **Gardner Village**

Unit Code: **032/045/32** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,942,450**

Equalized Assessed Valuation: **\$9,503,841**

Population: **1,444**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$166,140**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,183,587	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,512	\$646	\$481
Revenue Collected During FY 16:	\$1,923,815	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,066,262	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,332	\$821	\$658
Per Capita Expenditures:	\$1,431	\$808	\$649
Revenues over (under) Expenditures:	-\$142,447	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	97.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,019,417	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,398	\$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:	\$1,329,300	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$808,208	-\$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:	\$2,363,907	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,637	\$1,624	\$1,257
Revenue Collected During FY 16:	\$256,129	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$280,321	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$177	\$491	\$356
Per Capita Expenditures:	\$194	\$468	\$345
Operating Income (loss):	-\$24,192	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	842.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,361,436	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,635	\$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: **Geneva City**

Unit Code: **045/045/30** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$83,059,966**

Equalized Assessed Valuation: **\$900,595,432**

Population: **21,495**

Employees:

 Full Time: **142**

 Part Time: **71**

 Salaries Paid: **\$14,577,421**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,586,620	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$260	\$646	\$481
Revenue Collected During FY 16:	\$17,901,934	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$16,732,111	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$833	\$821	\$658
Per Capita Expenditures:	\$778	\$808	\$649
Revenues over (under) Expenditures:	\$1,169,823	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	37.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,305,117	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$293	\$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:	\$3,943,036	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$18,136,797	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$76,022,785	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,537	\$1,619	\$786
General Obligation Debt over EAV:	0.81%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$99,863,910	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.646	\$1,624	\$1,257
Revenue Collected During FY 16:	\$51,569,495	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$49,875,213	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2.399	\$491	\$356
Per Capita Expenditures:	\$2.320	\$468	\$345
Operating Income (loss):	\$1,694,282	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	201.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$100,283,341	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.665	\$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

(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:	\$2,249,076	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$581	\$646	\$481
Revenue Collected During FY 16:	\$2,098,868	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,798,909	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$542	\$821	\$658
Per Capita Expenditures:	\$465	\$808	\$649
Revenues over (under) Expenditures:	\$299,959	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	141.70%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,549,035	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$659	\$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:	\$106,664	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,497,843	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,818,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$987	\$1,619	\$786
General Obligation Debt over EAV:	0.79%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,710,190	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$959	\$1,624	\$1,257
Revenue Collected During FY 16:	\$803,866	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$664,445	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$208	\$491	\$356
Per Capita Expenditures:	\$172	\$468	\$345
Operating Income (loss):	\$139,421	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	579.37%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,849,611	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$995	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grayslake Village**

Unit Code: 049/030/32 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,736,311

Equalized Assessed Valuation: \$478,926,392

Population: 20,915

Employees:

Full Time:	50
Part Time:	130
Salaries Paid:	\$5,856,997

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:	\$8,140,665	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$389	\$646	\$481
Revenue Collected During FY 16:	\$9,830,962	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,082,678	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$470	\$821	\$658
Per Capita Expenditures:	\$482	\$808	\$649
Revenues over (under) Expenditures:	-\$251,716	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	90.22%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,096,420	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$435	\$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:	\$1,993,922	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$6,963,410	-\$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:	\$45,749,689	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,187	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,010,063	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,328,799	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$383	\$491	\$356
Per Capita Expenditures:	\$398	\$468	\$345
Operating Income (loss):	-\$318,736	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	538.18%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$44,824,224	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,143	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Henderson Village**

Unit Code: **048/030/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$357,800**

Equalized Assessed Valuation: **\$2,606,022**

Population: **255**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$16,418**

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:	\$359,992	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,412	\$920	\$543
Revenue Collected During FY 16:	\$66,397	\$288,018	\$122,354
Expenditures During FY 16:	\$70,456	\$291,959	\$113,390
Per Capita Revenue:	\$260	\$728	\$325
Per Capita Expenditures:	\$276	\$777	\$314
Revenues over (under) Expenditures:	-\$4,059	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	434.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$305,933	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,200	\$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:	\$17,745	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$288,188	\$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:	\$68,694	\$404,199	\$31,109
Per Capita Debt:	\$269	\$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:	\$206,388	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$809	\$2,411	\$992
Revenue Collected During FY 16:	\$47,821	\$248,742	\$88,690
Expenditures During FY 16:	\$112,199	\$239,956	\$97,758
Per Capita Revenue:	\$188	\$660	\$240
Per Capita Expenditures:	\$440	\$647	\$261
Operating Income (loss):	-\$64,378	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	171.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$192,010	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$753	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Galesburg City		
Unit Code:	048/025/30	County:	Knox
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,898,813		
Equalized Assessed Valuation:	\$324,692,323		
Population:	30,960		
Employees:			
Full Time:			261
Part Time:			284
Salaries Paid:			\$15,580,397

Blended Component Units

Number Submitted = 1
 Galesburg Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$25,842,381	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$835	\$497	\$454
Revenue Collected During FY 16:	\$33,984,716	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$31,124,788	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,098	\$1,094	\$1,054
Per Capita Expenditures:	\$1,005	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,859,928	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	87.82%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$27,334,101	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$883	\$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:	\$10,624,226	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$21,878,584	-\$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:	\$105,792,904	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,417	\$2,570	\$1,961
General Obligation Debt over EAV:	6.80%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$27,367,937	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$884	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,480,096	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$7,714,960	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$274	\$455	\$325
Per Capita Expenditures:	\$249	\$438	\$333
Operating Income (loss):	\$765,136	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	364.66%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$28,133,073	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$909	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,026,461	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$13,871	\$920	\$543
Revenue Collected During FY 16:	\$30,680	\$288,018	\$122,354
Expenditures During FY 16:	\$17,608	\$291,959	\$113,390
Per Capita Revenue:	\$415	\$728	\$325
Per Capita Expenditures:	\$238	\$777	\$314
Revenues over (under) Expenditures:	\$13,072	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	5903.75%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,039,533	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$14,048	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$1,163,626	\$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: **Herscher Village**

Unit Code: **046/050/32** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,492,575**

Equalized Assessed Valuation: **\$26,056,997**

Population: **1,619**

Employees:

 Full Time: **6**

 Part Time: **18**

 Salaries Paid: **\$342,063**

Blended Component Units

(This section is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$828,066	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$511	\$646	\$481
Revenue Collected During FY 16:	\$859,741	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$887,454	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$531	\$821	\$658
Per Capita Expenditures:	\$548	\$808	\$649
Revenues over (under) Expenditures:	-\$27,713	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	90.19%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$800,353	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$494	\$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:	\$128,847	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$687,040	-\$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:	\$101,140	\$12,217,292	\$2,700,000
Per Capita Debt:	\$62	\$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:	\$2,297.693	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.419	\$1,624	\$1,257
Revenue Collected During FY 16:	\$519.515	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$511.481	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$321	\$491	\$356
Per Capita Expenditures:	\$316	\$468	\$345
Operating Income (loss):	\$8.034	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	450.79%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,305.727	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Iroquois Village	
Unit Code:	038/060/32	County: Iroquois
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$64,400	
Equalized Assessed Valuation:	\$1,448,094	
Population:	192	
Employees:		
Full Time:	10	
Part Time:	9	
Salaries Paid:	\$6,418	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$19,553	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$102	\$920	\$543
Revenue Collected During FY 16:	\$83,847	\$288,018	\$122,354
Expenditures During FY 16:	\$82,432	\$291,959	\$113,390
Per Capita Revenue:	\$437	\$728	\$325
Per Capita Expenditures:	\$429	\$777	\$314
Revenues over (under) Expenditures:	\$1,415	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	25.44%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$20,968	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$109	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$34,604	\$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:	Gilberts Village		
Unit Code:	045/050/32	County:	Kane
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,319,619		
Equalized Assessed Valuation:	\$169,844,554		
Population:	7,638		
Employees:			
Full Time:	21		
Part Time:	14		
Salaries Paid:	\$1,578,392		

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:	\$3,584,817	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$469	\$646	\$481
Revenue Collected During FY 16:	\$4,648,395	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,916,133	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$609	\$821	\$658
Per Capita Expenditures:	\$513	\$808	\$649
Revenues over (under) Expenditures:	\$732,262	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	110.34%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,321,057	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$566	\$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:	\$2,821,922	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,382,364	-\$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:	\$12,304,511	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,611	\$1,619	\$786
General Obligation Debt over EAV:	0.84%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,371,568	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,667	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,387,172	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,707,493	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$182	\$491	\$356
Per Capita Expenditures:	\$224	\$468	\$345
Operating Income (loss):	-\$320,321	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1170.18%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$19,980,810	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,616	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gorham Village**

Unit Code: 039/040/32 County: Jackson

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$544,421

Equalized Assessed Valuation: \$1,333,433

Population: 256

Employees:

 Full Time: 1

 Part Time: 15

 Salaries Paid: \$66,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$47,584	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$186	\$920	\$543
Revenue Collected During FY 16:	\$85,972	\$288,018	\$122,354
Expenditures During FY 16:	\$108,860	\$291,959	\$113,390
Per Capita Revenue:	\$336	\$728	\$325
Per Capita Expenditures:	\$425	\$777	\$314
Revenues over (under) Expenditures:	-\$22,888	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	50.36%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$54,825	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$214	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,996	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$19,636	\$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:	\$471,627	\$404,199	\$31,109
Per Capita Debt:	\$1,842	\$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:	\$1,178,185	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,602	\$2,411	\$992
Revenue Collected During FY 16:	\$180,037	\$248,742	\$88,690
Expenditures During FY 16:	\$315,256	\$239,956	\$97,758
Per Capita Revenue:	\$703	\$660	\$240
Per Capita Expenditures:	\$1,231	\$647	\$261
Operating Income (loss):	-\$135,219	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	323.33%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,019,303	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,982	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Goreville Village**

Unit Code: **044/025/32** County: **Johnson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,261,050**

Equalized Assessed Valuation: **\$17,721,299**

Population: **1,080**

Employees:

 Full Time: **3**

 Part Time: **7**

 Salaries Paid: **\$255,535**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$649,434	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$601	\$646	\$481
Revenue Collected During FY 16:	\$1,302,160	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$872,694	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,206	\$821	\$658
Per Capita Expenditures:	\$808	\$808	\$649
Revenues over (under) Expenditures:	\$429,466	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	107.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$940,593	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$871	\$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:	\$533,907	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$406,686	-\$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:	\$730,930	\$12,217,292	\$2,700,000
Per Capita Debt:	\$677	\$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:	\$132.644	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$123	\$1,624	\$1,257
Revenue Collected During FY 16:	\$332.055	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$433.421	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$307	\$491	\$356
Per Capita Expenditures:	\$401	\$468	\$345
Operating Income (loss):	-\$101.366	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	39.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$169.585	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$157	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanover Village**

Unit Code: **043/030/32** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,422,208**

Equalized Assessed Valuation: **\$6,740,942**

Population: **844**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$218,662**

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:	\$588,668	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$697	\$920	\$543
Revenue Collected During FY 16:	\$380,326	\$288,018	\$122,354
Expenditures During FY 16:	\$436,736	\$291,959	\$113,390
Per Capita Revenue:	\$451	\$728	\$325
Per Capita Expenditures:	\$517	\$777	\$314
Revenues over (under) Expenditures:	-\$56,410	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	144.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$630,958	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$748	\$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:	\$112,592	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$518,366	\$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:	\$1,051,923	\$404,199	\$31,109
Per Capita Debt:	\$1,246	\$992	\$77
General Obligation Debt over EAV:	14.54%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,402,578	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,847	\$2,411	\$992
Revenue Collected During FY 16:	\$892,076	\$248,742	\$88,690
Expenditures During FY 16:	\$616,922	\$239,956	\$97,758
Per Capita Revenue:	\$1,057	\$660	\$240
Per Capita Expenditures:	\$731	\$647	\$261
Operating Income (loss):	\$275,154	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	418.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,579,032	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,056	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galena City**

Unit Code: **043/025/30** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,167,240**

Equalized Assessed Valuation: **\$96,785,265**

Population: **3,400**

Employees:

Full Time:	30
Part Time:	60
Salaries Paid:	\$1,678,675

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,322,520	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$977	\$646	\$481
Revenue Collected During FY 16:	\$5,138,796	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,283,920	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,511	\$821	\$658
Per Capita Expenditures:	\$1,260	\$808	\$649
Revenues over (under) Expenditures:	\$854,876	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	87.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,738,434	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,100	\$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:	\$2,324,896	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,585,742	-\$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:	\$12,039,394	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,541	\$1,619	\$786
General Obligation Debt over EAV:	2.68%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,782.855	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.407	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,592.397	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,899.968	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$762	\$491	\$356
Per Capita Expenditures:	\$853	\$468	\$345
Operating Income (loss):	-\$307.571	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	156.78%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,546.510	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.337	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grafton City**

Unit Code: **042/025/30** County: **Jersey**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,664,435**

Equalized Assessed Valuation: **\$25,199,057**

Population: **660**

Employees:

 Full Time: **5**

 Part Time: **24**

 Salaries Paid: **\$323,965**

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:	\$1,261,718	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,912	\$920	\$543
Revenue Collected During FY 16:	\$1,924,367	\$288,018	\$122,354
Expenditures During FY 16:	\$1,708,740	\$291,959	\$113,390
Per Capita Revenue:	\$2,916	\$728	\$325
Per Capita Expenditures:	\$2,589	\$777	\$314
Revenues over (under) Expenditures:	\$215,627	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	80.55%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,376,419	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,085	\$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:	\$974,163	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$1,765,189	\$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:	\$469,210	\$404,199	\$31,109
Per Capita Debt:	\$711	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,221,992	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,882	\$2,411	\$992
Revenue Collected During FY 16:	\$206,043	\$248,742	\$88,690
Expenditures During FY 16:	\$417,720	\$239,956	\$97,758
Per Capita Revenue:	\$312	\$660	\$240
Per Capita Expenditures:	\$633	\$647	\$261
Operating Income (loss):	-\$211,677	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	744.81%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$3,111,241	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,714	\$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:	\$1,001,068	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$407	\$646	\$481
Revenue Collected During FY 16:	\$552,806	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$410,500	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$225	\$821	\$658
Per Capita Expenditures:	\$167	\$808	\$649
Revenues over (under) Expenditures:	\$142,306	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	268.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,101,374	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$448	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,486	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,002,314	-\$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:	\$521,900	\$12,217,292	\$2,700,000
Per Capita Debt:	\$212	\$1,619	\$786
General Obligation Debt over EAV:	14.65%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$784,238	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$319	\$1,624	\$1,257
Revenue Collected During FY 16:	\$50,477	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$62,338	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$21	\$491	\$356
Per Capita Expenditures:	\$25	\$468	\$345
Operating Income (loss):	-\$11,861	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1306.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$814,377	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$331	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hidalgo Village**

Unit Code: **040/010/32** County: **Jasper**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$49,947**

Equalized Assessed Valuation: **\$588,890**

Population: **106**

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:	\$119,757	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,130	\$920	\$543
Revenue Collected During FY 16:	\$37,455	\$288,018	\$122,354
Expenditures During FY 16:	\$68,868	\$291,959	\$113,390
Per Capita Revenue:	\$353	\$728	\$325
Per Capita Expenditures:	\$650	\$777	\$314
Revenues over (under) Expenditures:	-\$31,413	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	128.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$88,344	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$833	\$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:	\$9,266	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$79,079	\$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:	\$31,000	\$404,199	\$31,109
Per Capita Debt:	\$292	\$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:	\$286.106	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.699	\$2,411	\$992
Revenue Collected During FY 16:	\$24.161	\$248,742	\$88,690
Expenditures During FY 16:	\$25.218	\$239,956	\$97,758
Per Capita Revenue:	\$228	\$660	\$240
Per Capita Expenditures:	\$238	\$647	\$261
Operating Income (loss):	-\$1.057	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1130.34%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$285.049	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.689	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hindsboro Village**

Unit Code: **021/030/32** County: **Douglas**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$268,100**

Equalized Assessed Valuation: **\$1,667,118**

Population: **361**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$35,036**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$217,056	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$601	\$920	\$543
Revenue Collected During FY 16:	\$111,091	\$288,018	\$122,354
Expenditures During FY 16:	\$109,923	\$291,959	\$113,390
Per Capita Revenue:	\$308	\$728	\$325
Per Capita Expenditures:	\$304	\$777	\$314
Revenues over (under) Expenditures:	\$1,168	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	198.52%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$218,224	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$604	\$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:	\$12,744	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$205,480	\$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:	\$281,249	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$779	\$2,411	\$992
Revenue Collected During FY 16:	\$78,306	\$248,742	\$88,690
Expenditures During FY 16:	\$111,533	\$239,956	\$97,758
Per Capita Revenue:	\$217	\$660	\$240
Per Capita Expenditures:	\$309	\$647	\$261
Operating Income (loss):	-\$33,227	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	222.38%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$248,022	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$687	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grant Park Village	
Unit Code:	046/045/32	County: Kankakee
Fiscal Year End:	4/30/2016	
Accounting Method:	Combination	
Appropriation or Budget:	\$1,490,432	
Equalized Assessed Valuation:	\$23,831,781	
Population:	1,200	
Employees:		
Full Time:	8	
Part Time:	10	
Salaries Paid:	\$395,180	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$852,604	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$711	\$646	\$481
Revenue Collected During FY 16:	\$1,141,482	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,217,866	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$951	\$821	\$658
Per Capita Expenditures:	\$1,015	\$808	\$649
Revenues over (under) Expenditures:	-\$76,384	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	63.74%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$776,220	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$647	\$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:	\$627,838	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$69,048	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$265,196	\$12,217,292	\$2,700,000
Per Capita Debt:	\$221	\$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:	\$761.274	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$634	\$1,624	\$1,257
Revenue Collected During FY 16:	\$152.660	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$224.130	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$127	\$491	\$356
Per Capita Expenditures:	\$187	\$468	\$345
Operating Income (loss):	-\$71.470	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	307.77%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$689.804	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$575	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Iola Village		
Unit Code:	013/020/32	County:	Clay
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,358		
Equalized Assessed Valuation:	\$545,438		
Population:	141		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,957	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$56	\$920	\$543
Revenue Collected During FY 16:	\$40,963	\$288,018	\$122,354
Expenditures During FY 16:	\$37,339	\$291,959	\$113,390
Per Capita Revenue:	\$291	\$728	\$325
Per Capita Expenditures:	\$265	\$777	\$314
Revenues over (under) Expenditures:	\$3,624	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	23.62%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$8,818	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$63	\$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:	\$8,138	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$680	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$290,071	\$404,199	\$31,109
Per Capita Debt:	\$2,057	\$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:	\$1,122,564	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$7,961	\$2,411	\$992
Revenue Collected During FY 16:	\$58,008	\$248,742	\$88,690
Expenditures During FY 16:	\$78,346	\$239,956	\$97,758
Per Capita Revenue:	\$411	\$660	\$240
Per Capita Expenditures:	\$556	\$647	\$261
Operating Income (loss):	-\$20,338	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1410.40%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,104,989	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$7,837	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glen Ellyn Village		
Unit Code:	022/055/32	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,888,482		
Equalized Assessed Valuation:	\$1,274,064,910		
Population:	28,201		
Employees:			
	Full Time:	107	
	Part Time:	240	
	Salaries Paid:	\$11,743,706	

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:	\$12,308,778	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$436	\$497	\$454
Revenue Collected During FY 16:	\$21,491,301	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$17,156,780	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$762	\$1,094	\$1,054
Per Capita Expenditures:	\$608	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,334,521	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	73.88%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$12,675,627	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$449	\$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:	\$2,827,478	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	\$4,583,470	-\$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:	\$21,353,903	\$134,742,616	\$79,395,355
Per Capita Debt:	\$757	\$2,570	\$1,961
General Obligation Debt over EAV:	1.63%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$90,442,941	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3.207	\$1,390	\$1,114
Revenue Collected During FY 16:	\$21,999,804	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$19,309,824	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$780	\$455	\$325
Per Capita Expenditures:	\$685	\$438	\$333
Operating Income (loss):	\$2,689,980	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	482.75%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$93,217,321	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$3.305	\$1,401	\$1,096



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Glenwood Village	
Unit Code:	016/215/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$34,466,635	
Equalized Assessed Valuation:	\$94,075,845	
Population:	9,036	
Employees:		
Full Time:	56	
Part Time:	64	
Salaries Paid:	\$3,947,688	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,095,456	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$564	\$646	\$481
Revenue Collected During FY 16:	\$12,791,734	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,057,865	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,416	\$821	\$658
Per Capita Expenditures:	\$1,224	\$808	\$649
Revenues over (under) Expenditures:	\$1,733,869	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.64%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,705,099	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$742	\$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:	\$3,423,635	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$13,974,552	-\$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:	\$22,005,976	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,435	\$1,619	\$786
General Obligation Debt over EAV:	15.05%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,201,339	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,240	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,885,276	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,220,517	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$651	\$491	\$356
Per Capita Expenditures:	\$578	\$468	\$345
Operating Income (loss):	\$664,759	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	231.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,094,924	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,339	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glenview Village		
Unit Code:	016/210/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$176,078,850		
Equalized Assessed Valuation:	\$2,012,901,053		
Population:	45,969		
Employees:			
Full Time:	294		
Part Time:	21		
Salaries Paid:	\$35,095,157		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,891,939	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$367	\$497	\$454
Revenue Collected During FY 16:	\$99,965,488	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$91,192,393	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$2,175	\$1,094	\$1,054
Per Capita Expenditures:	\$1,984	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$8,773,095	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	21.36%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$19,481,052	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$424	\$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:	\$2,906,999	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$10,645,007	-\$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:	\$62,245,330	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,354	\$2,570	\$1,961
General Obligation Debt over EAV:	2.54%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$61,216,873	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,332	\$1,390	\$1,114
Revenue Collected During FY 16:	\$19,578,774	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$20,426,404	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$426	\$455	\$325
Per Capita Expenditures:	\$444	\$438	\$333
Operating Income (loss):	-\$847,630	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	290.79%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$59,397,281	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,292	\$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:	Glencoe Village		
Unit Code:	016/205/32	County:	Cook
Fiscal Year End:	2/28/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,889,655		
Equalized Assessed Valuation:	\$796,595,180		
Population:	8,723		
Employees:			
Full Time:	101		
Part Time:	54		
Salaries Paid:	\$9,571,337		

Blended Component Units

Number Submitted = 2
Firefighter's Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,617,208	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$759	\$646	\$481
Revenue Collected During FY 16:	\$18,012,340	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$16,801,085	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,065	\$821	\$658
Per Capita Expenditures:	\$1,926	\$808	\$649
Revenues over (under) Expenditures:	\$1,211,255	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	46.59%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,828,463	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$897	\$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:	\$5,834,505	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$21,317,177	-\$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:	\$19,627,471	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,250	\$1,619	\$786
General Obligation Debt over EAV:	2.13%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,200,167	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$596	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,690,811	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,739,710	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$423	\$491	\$356
Per Capita Expenditures:	\$429	\$468	\$345
Operating Income (loss):	-\$48,899	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	131.83%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,929,924	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$565	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Humboldt Village**

Unit Code: **015/020/32** County: **Coles**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$398,186**

Equalized Assessed Valuation: **\$2,688,983**

Population: **437**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$50,888**

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:	\$235,944	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$540	\$920	\$543
Revenue Collected During FY 16:	\$89,172	\$288,018	\$122,354
Expenditures During FY 16:	\$70,175	\$291,959	\$113,390
Per Capita Revenue:	\$204	\$728	\$325
Per Capita Expenditures:	\$161	\$777	\$314
Revenues over (under) Expenditures:	\$18,997	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	350.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$245,941	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$563	\$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:	\$58,492	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$189,700	\$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:	\$52,824	\$404,199	\$31,109
Per Capita Debt:	\$121	\$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:	\$231.016	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$529	\$2,411	\$992
Revenue Collected During FY 16:	\$128.755	\$248,742	\$88,690
Expenditures During FY 16:	\$148.366	\$239,956	\$97,758
Per Capita Revenue:	\$295	\$660	\$240
Per Capita Expenditures:	\$340	\$647	\$261
Operating Income (loss):	-\$19.611	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	148.55%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$220.405	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$504	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Huey Village**

Unit Code: 014/050/32 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$113,000

Equalized Assessed Valuation: \$1,307,621

Population: 196

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$10,330

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:	\$60,331	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$308	\$920	\$543
Revenue Collected During FY 16:	\$77,507	\$288,018	\$122,354
Expenditures During FY 16:	\$72,269	\$291,959	\$113,390
Per Capita Revenue:	\$395	\$728	\$325
Per Capita Expenditures:	\$369	\$777	\$314
Revenues over (under) Expenditures:	\$5,238	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	90.73%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$65,569	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$335	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,113	\$7,681	\$
Total Unreserved Funds:	\$35,456	\$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:	\$127,269	\$404,199	\$31,109
Per Capita Debt:	\$649	\$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:	Hanover Park Village	
Unit Code:	016/225/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$58,954,998	
Equalized Assessed Valuation:	\$525,854,318	
Population:	38,533	
Employees:		
	Full Time:	198
	Part Time:	33
	Salaries Paid:	\$17,390,510

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,326,011	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$605	\$497	\$454
Revenue Collected During FY 16:	\$37,670,406	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$32,984,622	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$978	\$1,094	\$1,054
Per Capita Expenditures:	\$856	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,685,784	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	81.29%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$26,814,399	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$696	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,366,374	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$14,420,304	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$66,875,994	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,736	\$2,570	\$1,961
General Obligation Debt over EAV:	3.36%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$32,186,063	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$835	\$1,390	\$1,114
Revenue Collected During FY 16:	\$12,421,727	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$12,049,474	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$322	\$455	\$325
Per Capita Expenditures:	\$313	\$438	\$333
Operating Income (loss):	\$372,253	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	269.10%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$32,425,399	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$841	\$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: **Germantown Village**

Unit Code: 014/040/32 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,339,340

Equalized Assessed Valuation: \$18,272,315

Population: 1,296

Employees:

 Full Time: 5

 Part Time: 6

 Salaries Paid: \$302,072

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:	\$734,936	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$567	\$646	\$481
Revenue Collected During FY 16:	\$712,523	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$652,081	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$550	\$821	\$658
Per Capita Expenditures:	\$503	\$808	\$649
Revenues over (under) Expenditures:	\$60,442	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	122.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$797,694	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$616	\$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:	\$370,986	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$426,708	-\$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:	\$91,869	\$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:	\$1,417,917	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,094	\$1,624	\$1,257
Revenue Collected During FY 16:	\$509,506	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$539,990	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$393	\$491	\$356
Per Capita Expenditures:	\$417	\$468	\$345
Operating Income (loss):	-\$30,484	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	256.51%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,385,117	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,069	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Harvey City		
Unit Code:	016/230/30	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,464,779		
Equalized Assessed Valuation:	\$191,215,862		
Population:	25,282		
Employees:			
Full Time:	197		
Part Time:	38		
Salaries Paid:	\$12,481,882		

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:	-\$39,548,475	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	-\$1,564	\$497	\$454
Revenue Collected During FY 16:	\$22,428,626	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$27,666,505	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$887	\$1,094	\$1,054
Per Capita Expenditures:	\$1,094	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$5,237,879	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	-168.34%	51.84%	55.96%
Ending Fund Balance for FY 16:	-\$46,572,997	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	-\$1,842	\$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:	\$18,265,907	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$158,900,748	-\$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:	\$59,423,738	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,350	\$2,570	\$1,961
General Obligation Debt over EAV:	17.92%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,568,486	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$339	\$1,390	\$1,114
Revenue Collected During FY 16:	\$16,668,372	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$14,969,109	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$659	\$455	\$325
Per Capita Expenditures:	\$592	\$438	\$333
Operating Income (loss):	\$1,699,263	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	75.63%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$11,321,266	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$448	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$409,510	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,534	\$920	\$543
Revenue Collected During FY 16:	\$118,687	\$288,018	\$122,354
Expenditures During FY 16:	\$120,316	\$291,959	\$113,390
Per Capita Revenue:	\$445	\$728	\$325
Per Capita Expenditures:	\$451	\$777	\$314
Revenues over (under) Expenditures:	-\$1,629	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	339.01%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$407,881	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,528	\$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:	\$12,636	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$395,245	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,600	\$404,199	\$31,109
Per Capita Debt:	\$43	\$992	\$77
General Obligation Debt over EAV:	0.32%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$23.795	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$89	\$2,411	\$992
Revenue Collected During FY 16:	\$44.169	\$248,742	\$88,690
Expenditures During FY 16:	\$33.361	\$239,956	\$97,758
Per Capita Revenue:	\$165	\$660	\$240
Per Capita Expenditures:	\$125	\$647	\$261
Operating Income (loss):	\$10.808	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	103.72%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$34.603	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$130	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homer Village**

Unit Code: 010/040/32 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,298,428

Equalized Assessed Valuation: \$10,716,728

Population: 1,193

Employees:

 Full Time: 2

 Part Time: 19

 Salaries Paid: \$206,596

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$631,658	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$529	\$646	\$481
Revenue Collected During FY 16:	\$707,777	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$590,816	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$593	\$821	\$658
Per Capita Expenditures:	\$495	\$808	\$649
Revenues over (under) Expenditures:	\$116,961	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	124.19%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$733,734	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$615	\$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:	\$389,198	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$344,536	-\$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:	\$4,180,065	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,504	\$1,619	\$786
General Obligation Debt over EAV:	2.24%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,612,912	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$6,381	\$1,624	\$1,257
Revenue Collected During FY 16:	\$413,289	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$444,228	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$346	\$491	\$356
Per Capita Expenditures:	\$372	\$468	\$345
Operating Income (loss):	-\$30,939	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1710.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,596,858	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$6,368	\$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: **Gifford Village**

Unit Code: **010/035/32** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,107,768**

Equalized Assessed Valuation: **\$16,425,340**

Population: **1,236**

Employees:

 Full Time: **5**

 Part Time: **8**

 Salaries Paid: **\$155,541**

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:	\$1,181,454	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$956	\$646	\$481
Revenue Collected During FY 16:	\$620,824	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,177,961	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$502	\$821	\$658
Per Capita Expenditures:	\$953	\$808	\$649
Revenues over (under) Expenditures:	-\$557,137	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	57.26%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$674,523	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$546	\$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:	\$334,714	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$331,109	-\$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:	\$366,744	\$12,217,292	\$2,700,000
Per Capita Debt:	\$297	\$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:	\$1,331,878	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,078	\$1,624	\$1,257
Revenue Collected During FY 16:	\$406,988	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$250,762	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$329	\$491	\$356
Per Capita Expenditures:	\$203	\$468	\$345
Operating Income (loss):	\$156,226	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	736.31%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,846,375	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,494	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hardin Village**

Unit Code: **007/025/32** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$574,300**

Equalized Assessed Valuation: **\$8,848,544**

Population: **967**

Employees:

 Full Time: **4**

 Part Time: **14**

 Salaries Paid: **\$198,259**

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:	\$1,303,234	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,348	\$920	\$543
Revenue Collected During FY 16:	\$369,102	\$288,018	\$122,354
Expenditures During FY 16:	\$318,919	\$291,959	\$113,390
Per Capita Revenue:	\$382	\$728	\$325
Per Capita Expenditures:	\$330	\$777	\$314
Revenues over (under) Expenditures:	\$50,183	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	414.15%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,320,798	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,366	\$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:	\$551,465	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$769,333	\$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:	\$2,235,742	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,312	\$2,411	\$992
Revenue Collected During FY 16:	\$294,453	\$248,742	\$88,690
Expenditures During FY 16:	\$201,996	\$239,956	\$97,758
Per Capita Revenue:	\$305	\$660	\$240
Per Capita Expenditures:	\$209	\$647	\$261
Operating Income (loss):	\$92,457	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1169.74%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,362,818	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,443	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

Unit Code: **007/020/32** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$44,030**

Equalized Assessed Valuation: **\$885,232**

Population: **128**

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:	\$78,136	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$610	\$920	\$543
Revenue Collected During FY 16:	\$298,470	\$288,018	\$122,354
Expenditures During FY 16:	\$299,232	\$291,959	\$113,390
Per Capita Revenue:	\$2,332	\$728	\$325
Per Capita Expenditures:	\$2,338	\$777	\$314
Revenues over (under) Expenditures:	-\$762	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	25.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$77,374	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$604	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$77,374	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hollowayville Village**

Unit Code: **006/045/32** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$47,955**

Equalized Assessed Valuation: **\$327,142**

Population: **90**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$5,925**

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:	\$88,087	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$979	\$920	\$543
Revenue Collected During FY 16:	\$40,306	\$288,018	\$122,354
Expenditures During FY 16:	\$47,955	\$291,959	\$113,390
Per Capita Revenue:	\$448	\$728	\$325
Per Capita Expenditures:	\$533	\$777	\$314
Revenues over (under) Expenditures:	-\$7,649	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	167.74%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$80,438	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$894	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$80,438	\$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="41"/>
Part Time:	<input type="text" value="21"/>
Salaries Paid:	<input type="text" value="\$2,163,802"/>

Blended Component Units

Number Submitted = 1
 Greenville Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,240,522	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$749	\$646	\$481
Revenue Collected During FY 16:	\$4,850,333	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,389,444	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$693	\$821	\$658
Per Capita Expenditures:	\$627	\$808	\$649
Revenues over (under) Expenditures:	\$460,889	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	130.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,720,860	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$817	\$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:	\$2,526,090	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$194,616	-\$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:	\$2,187,719	\$12,217,292	\$2,700,000
Per Capita Debt:	\$313	\$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:	\$15,834,422	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,262	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,562,392	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,599,366	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$509	\$491	\$356
Per Capita Expenditures:	\$371	\$468	\$345
Operating Income (loss):	\$963,026	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	645.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$16,777,999	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,397	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hoffman Village**

Unit Code: 014/045/32 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,383,610

Equalized Assessed Valuation: \$4,988,026

Population: 500

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$24,199

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:	\$717,270	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,435	\$920	\$543
Revenue Collected During FY 16:	\$163,611	\$288,018	\$122,354
Expenditures During FY 16:	\$156,223	\$291,959	\$113,390
Per Capita Revenue:	\$327	\$728	\$325
Per Capita Expenditures:	\$312	\$777	\$314
Revenues over (under) Expenditures:	\$7,388	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	463.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$724,658	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,449	\$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:	\$411,124	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$313,534	\$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:	\$583.803	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.168	\$2,411	\$992
Revenue Collected During FY 16:	\$81.062	\$248,742	\$88,690
Expenditures During FY 16:	\$113.662	\$239,956	\$97,758
Per Capita Revenue:	\$162	\$660	\$240
Per Capita Expenditures:	\$227	\$647	\$261
Operating Income (loss):	-\$32.600	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	484.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$551.203	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.102	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Homewood Village		
Unit Code:	016/270/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,120,296		
Equalized Assessed Valuation:	\$951,395,037		
Population:	19,323		
Employees:			
Full Time:	110		
Part Time:	77		
Salaries Paid:	\$10,577,149		

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:	\$10,554,645	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$546	\$646	\$481
Revenue Collected During FY 16:	\$19,054,540	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$21,831,596	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$986	\$821	\$658
Per Capita Expenditures:	\$1,130	\$808	\$649
Revenues over (under) Expenditures:	-\$2,777,056	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	42.76%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,334,291	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$483	\$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:	\$3,914,277	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$28,213,557	-\$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:	\$54,765,565	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,834	\$1,619	\$786
General Obligation Debt over EAV:	0.12%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$41,871,105	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.167	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,269,395	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,660,476	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$480	\$491	\$356
Per Capita Expenditures:	\$345	\$468	\$345
Operating Income (loss):	\$2,608,919	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	651.49%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$43,392,641	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.246	\$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: **Hawthorn Woods Village**

Unit Code: **049/050/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,359,365**

Equalized Assessed Valuation: **\$401,117,786**

Population: **7,663**

Employees:

- Full Time: **35**
- Part Time: **99**
- Salaries Paid: **\$3,010,820**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,349,143	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$568	\$646	\$481
Revenue Collected During FY 16:	\$6,329,109	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,988,564	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$826	\$821	\$658
Per Capita Expenditures:	\$781	\$808	\$649
Revenues over (under) Expenditures:	\$340,545	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	57.75%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,458,188	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$451	\$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:	\$974,040	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$669,550	-\$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:	\$6,525,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$851	\$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:	\$4,826,559	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$630	\$1,624	\$1,257
Revenue Collected During FY 16:	\$839,174	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$817,824	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$110	\$491	\$356
Per Capita Expenditures:	\$107	\$468	\$345
Operating Income (loss):	\$21,350	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	663.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,424,371	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$708	\$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:	Garrett Village		
Unit Code:	021/025/32	County:	Douglas
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,900		
Equalized Assessed Valuation:	\$456,918		
Population:	162		
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:	\$83,791	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$517	\$920	\$543
Revenue Collected During FY 16:	\$46,950	\$288,018	\$122,354
Expenditures During FY 16:	\$44,805	\$291,959	\$113,390
Per Capita Revenue:	\$290	\$728	\$325
Per Capita Expenditures:	\$277	\$777	\$314
Revenues over (under) Expenditures:	\$2,145	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	191.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$85,936	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$530	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,013	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$57,923	\$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:	\$45,000	\$404,199	\$31,109
Per Capita Debt:	\$278	\$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:	\$262.187	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.618	\$2,411	\$992
Revenue Collected During FY 16:	\$36.135	\$248,742	\$88,690
Expenditures During FY 16:	\$37.607	\$239,956	\$97,758
Per Capita Revenue:	\$223	\$660	\$240
Per Capita Expenditures:	\$232	\$647	\$261
Operating Income (loss):	-\$1.472	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	693.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$260.715	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.609	\$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:	\$165,684	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$80	\$646	\$481
Revenue Collected During FY 16:	\$939,294	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$832,934	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$454	\$821	\$658
Per Capita Expenditures:	\$402	\$808	\$649
Revenues over (under) Expenditures:	\$106,360	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	30.26%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$252,050	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$122	\$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:	\$111,986	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$140,064	-\$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:	\$7,270,314	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,512	\$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:	\$4,140,805	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,000	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,016,204	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,145,635	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$491	\$491	\$356
Per Capita Expenditures:	\$553	\$468	\$345
Operating Income (loss):	-\$129,431	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	331.10%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,793,244	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,832	\$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:	Genoa City		
Unit Code:	019/020/30	County:	Dekalb
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,806,830		
Equalized Assessed Valuation:	\$71,436,028		
Population:	5,193		
Employees:			
Full Time:			18
Part Time:			31
Salaries Paid:			\$1,343,148

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,224,034	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$428	\$646	\$481
Revenue Collected During FY 16:	\$2,947,919	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,042,112	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$568	\$821	\$658
Per Capita Expenditures:	\$586	\$808	\$649
Revenues over (under) Expenditures:	-\$94,193	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	67.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,063,181	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$397	\$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:	\$1,104,110	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,745,328	-\$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:	\$2,117,787	\$12,217,292	\$2,700,000
Per Capita Debt:	\$408	\$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:	\$8,294,357	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,597	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,388,377	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,574,229	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$267	\$491	\$356
Per Capita Expenditures:	\$303	\$468	\$345
Operating Income (loss):	-\$185,852	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	521.88%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,215,537	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,582	\$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: **Greenup Village**

Unit Code: **018/010/32** County: **Cumberland**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$77,779,240**

Equalized Assessed Valuation: **\$16,880,408**

Population: **1,513**

Employees:

 Full Time: **25**

 Part Time: **3**

 Salaries Paid: **\$605,647**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,012,351	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$669	\$646	\$481
Revenue Collected During FY 16:	\$874,053	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$777,561	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$578	\$821	\$658
Per Capita Expenditures:	\$514	\$808	\$649
Revenues over (under) Expenditures:	\$96,492	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	145.85%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,134,057	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$750	\$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:	\$652,515	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$687,250	-\$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:	\$1,525,830	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,008	\$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:	\$6,889,799	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.554	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,971,569	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,893,898	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.964	\$491	\$356
Per Capita Expenditures:	\$1.913	\$468	\$345
Operating Income (loss):	\$77,671	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	235.17%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,805,722	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.498	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hutsonville Village**

Unit Code: 017/015/32 County: Crawford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$570,600

Equalized Assessed Valuation: \$3,193,515

Population: 554

Employees:

 Full Time: 2

 Part Time: 9

 Salaries Paid: \$92,953

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:	\$819,838	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,480	\$920	\$543
Revenue Collected During FY 16:	\$158,980	\$288,018	\$122,354
Expenditures During FY 16:	\$137,187	\$291,959	\$113,390
Per Capita Revenue:	\$287	\$728	\$325
Per Capita Expenditures:	\$248	\$777	\$314
Revenues over (under) Expenditures:	\$21,793	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	613.49%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$841,631	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,519	\$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:	\$114,070	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$727,562	\$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:	\$809.125	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.461	\$2,411	\$992
Revenue Collected During FY 16:	\$167.993	\$248,742	\$88,690
Expenditures During FY 16:	\$145.621	\$239,956	\$97,758
Per Capita Revenue:	\$303	\$660	\$240
Per Capita Expenditures:	\$263	\$647	\$261
Operating Income (loss):	\$22.372	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	571.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$831.497	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.501	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golf Village**

Unit Code: **016/220/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,264,118**

Equalized Assessed Valuation: **\$31,137,048**

Population: **506**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$250,850**

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:	\$346,468	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$685	\$920	\$543
Revenue Collected During FY 16:	\$806,410	\$288,018	\$122,354
Expenditures During FY 16:	\$677,572	\$291,959	\$113,390
Per Capita Revenue:	\$1,594	\$728	\$325
Per Capita Expenditures:	\$1,339	\$777	\$314
Revenues over (under) Expenditures:	\$128,838	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	70.15%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$475,306	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$939	\$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:	\$215,841	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$453,227	\$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:	\$1,890,000	\$404,199	\$31,109
Per Capita Debt:	\$3,735	\$992	\$77
General Obligation Debt over EAV:	6.07%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$159.658	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$316	\$2,411	\$992
Revenue Collected During FY 16:	\$165.402	\$248,742	\$88,690
Expenditures During FY 16:	\$155.785	\$239,956	\$97,758
Per Capita Revenue:	\$327	\$660	\$240
Per Capita Expenditures:	\$308	\$647	\$261
Operating Income (loss):	\$9.617	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	108.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$169.275	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$335	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Indian Head Park Village	
Unit Code:	016/275/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,560,182	
Equalized Assessed Valuation:	\$120,348,043	
Population:	3,809	
Employees:		
Full Time:		15
Part Time:		16
Salaries Paid:		\$1,517,478

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$609,000	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$160	\$646	\$481
Revenue Collected During FY 16:	\$2,956,183	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,780,118	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$776	\$821	\$658
Per Capita Expenditures:	\$730	\$808	\$649
Revenues over (under) Expenditures:	\$176,065	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	33.50%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$931,219	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$244	\$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:	\$474,884	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$198,709	-\$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:	\$6,716,658	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,763	\$1,619	\$786
General Obligation Debt over EAV:	4.61%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,286,891	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$338	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,159,040	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,065,733	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$304	\$491	\$356
Per Capita Expenditures:	\$280	\$468	\$345
Operating Income (loss):	\$93,307	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	118.82%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,266,287	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$332	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glendale Heights Village		
Unit Code:	022/050/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,764,406		
Equalized Assessed Valuation:	\$546,300,065		
Population:	34,435		
Employees:			
Full Time:	197		
Part Time:	232		
Salaries Paid:	\$16,378,658		

Blended Component Units

Number Submitted = 1
 Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,273,119	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$414	\$497	\$454
Revenue Collected During FY 16:	\$32,652,888	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$29,141,765	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$948	\$1,094	\$1,054
Per Capita Expenditures:	\$846	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$3,511,123	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	52.24%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$15,224,020	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$442	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,916,355	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$12,114,594	-\$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:	\$82,621,155	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,399	\$2,570	\$1,961
General Obligation Debt over EAV:	6.89%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$38,447,250	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.117	\$1,390	\$1,114
Revenue Collected During FY 16:	\$12,166,892	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$12,140,317	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$353	\$455	\$325
Per Capita Expenditures:	\$353	\$438	\$333
Operating Income (loss):	\$26,575	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	310.74%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$37,725,325	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,096	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$696.722	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$160	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,411.717	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,173.661	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$325	\$491	\$356
Per Capita Expenditures:	\$270	\$468	\$345
Operating Income (loss):	\$238.056	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	82.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$963.232	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$221	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hoffman Estates Village**

Unit Code: 016/260/32 County: Cook

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$120,697,240

Equalized Assessed Valuation: \$1,518,840,790

Population: 51,895

Employees:

Full Time:	354
Part Time:	116
Salaries Paid:	\$31,978,144

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$24,210,521	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$467	\$497	\$454
Revenue Collected During FY 16:	\$73,584,151	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$70,183,016	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,418	\$1,094	\$1,054
Per Capita Expenditures:	\$1,352	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$3,401,135	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	35.58%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$24,969,608	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$481	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,900,712	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$187,342,519	-\$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:	\$335,609,587	\$134,742,616	\$79,395,355
Per Capita Debt:	\$6,467	\$2,570	\$1,961
General Obligation Debt over EAV:	6.64%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$51,573,394	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$994	\$1,390	\$1,114
Revenue Collected During FY 16:	\$27,111,851	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$30,215,595	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$522	\$455	\$325
Per Capita Expenditures:	\$582	\$438	\$333
Operating Income (loss):	-\$3,103,744	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	169.65%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$51,261,559	\$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

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hodgkins Village		
Unit Code:	016/255/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,880,115		
Equalized Assessed Valuation:	\$196,351,443		
Population:	1,868		
Employees:			
Full Time:	33		
Part Time:	20		
Salaries Paid:	\$3,387,986		

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:	\$9,349,923	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$5,005	\$646	\$481
Revenue Collected During FY 16:	\$10,189,071	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$12,479,447	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$5,455	\$821	\$658
Per Capita Expenditures:	\$6,681	\$808	\$649
Revenues over (under) Expenditures:	-\$2,290,376	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	56.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,049,494	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$3,774	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,429,057	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$8,500,929	-\$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:	\$33,166,849	\$12,217,292	\$2,700,000
Per Capita Debt:	\$17,755	\$1,619	\$786
General Obligation Debt over EAV:	6.45%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,476,974	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,861	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,242,782	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,421,056	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$665	\$491	\$356
Per Capita Expenditures:	\$761	\$468	\$345
Operating Income (loss):	-\$178,274	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	232.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,298,700	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,766	\$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 = 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:	\$6,701,020	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$822	\$646	\$481
Revenue Collected During FY 16:	\$20,954,975	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$18,900,631	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,570	\$821	\$658
Per Capita Expenditures:	\$2,318	\$808	\$649
Revenues over (under) Expenditures:	\$2,054,344	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	46.50%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,788,309	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,078	\$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:	\$5,475,750	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$37,653,546	-\$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:	\$52,954,181	\$12,217,292	\$2,700,000
Per Capita Debt:	\$6,493	\$1,619	\$786
General Obligation Debt over EAV:	1.67%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,308,968	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,264	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,065,875	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,996,677	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$376	\$491	\$356
Per Capita Expenditures:	\$367	\$468	\$345
Operating Income (loss):	\$69,198	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	345.26%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,346,356	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,269	\$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:	\$8,478,440	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$603	\$646	\$481
Revenue Collected During FY 16:	\$9,871,711	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$9,280,302	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$703	\$821	\$658
Per Capita Expenditures:	\$661	\$808	\$649
Revenues over (under) Expenditures:	\$591,409	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	80.85%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,502,789	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$534	\$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:	\$1,883,068	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,147,742	-\$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:	\$1,353,759	\$12,217,292	\$2,700,000
Per Capita Debt:	\$96	\$1,619	\$786
General Obligation Debt over EAV:	0.23%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,749,661	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$552	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,167,058	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,975,114	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$297	\$491	\$356
Per Capita Expenditures:	\$283	\$468	\$345
Operating Income (loss):	\$191,944	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	185.28%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,365,283	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$524	\$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:	Hazel Crest Village	
Unit Code:	016/240/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,763,393	
Equalized Assessed Valuation:	\$127,689,756	
Population:	14,200	
Employees:		
Full Time:	84	
Part Time:	33	
Salaries Paid:	\$6,869,452	

Blended Component Units

--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,988,231	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$422	\$646	\$481
Revenue Collected During FY 16:	\$15,680,285	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$16,003,034	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,104	\$821	\$658
Per Capita Expenditures:	\$1,127	\$808	\$649
Revenues over (under) Expenditures:	-\$322,749	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	35.40%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,665,482	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$399	\$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:	\$5,172,710	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$28,566,070	-\$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:	\$1,151,312	\$12,217,292	\$2,700,000
Per Capita Debt:	\$81	\$1,619	\$786
General Obligation Debt over EAV:	0.84%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,894,278	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$274	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,862,008	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,054,471	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$272	\$491	\$356
Per Capita Expenditures:	\$286	\$468	\$345
Operating Income (loss):	-\$192,463	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	91.30%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,701,815	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$261	\$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: **Harwood Heights Village**

Unit Code: 016/235/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,724,688

Equalized Assessed Valuation: \$205,849,699

Population: 8,675

Employees:

Full Time:	51
Part Time:	60
Salaries Paid:	\$4,233,206

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:	\$2,953,623	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$340	\$646	\$481
Revenue Collected During FY 16:	\$8,260,771	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,138,923	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$952	\$821	\$658
Per Capita Expenditures:	\$938	\$808	\$649
Revenues over (under) Expenditures:	\$121,848	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	37.79%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,075,471	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$355	\$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:	\$1,491,983	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$9,772,857	-\$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:	\$18,788,048	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,166	\$1,619	\$786
General Obligation Debt over EAV:	1.74%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,190,869	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$253	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,224,220	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,249,311	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$256	\$491	\$356
Per Capita Expenditures:	\$259	\$468	\$345
Operating Income (loss):	-\$25,091	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	96.29%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,165,778	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$250	\$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: Inverness Village

Unit Code: 016/280/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,775,475

Equalized Assessed Valuation: \$418,616,830

Population: 7,399

Employees:

 Full Time: 18

 Part Time: 11

 Salaries Paid: \$1,343,356

Blended Component Units

[Empty box 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:	\$7,352,206	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$994	\$646	\$481
Revenue Collected During FY 16:	\$3,786,927	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,190,560	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$512	\$821	\$658
Per Capita Expenditures:	\$431	\$808	\$649
Revenues over (under) Expenditures:	\$596,367	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	249.13%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,948,573	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,074	\$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:	\$271,795	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,572,562	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,865,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$793	\$1,619	\$786
General Obligation Debt over EAV:	1.40%	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: **Hull Village**

Unit Code: **075/040/32** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,062**

Equalized Assessed Valuation: **\$3,197,336**

Population: **461**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$38,637**

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:	\$339,521	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$736	\$920	\$543
Revenue Collected During FY 16:	\$110,394	\$288,018	\$122,354
Expenditures During FY 16:	\$135,315	\$291,959	\$113,390
Per Capita Revenue:	\$239	\$728	\$325
Per Capita Expenditures:	\$294	\$777	\$314
Revenues over (under) Expenditures:	-\$24,921	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	232.49%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$314,600	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$682	\$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:	\$314,603	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$347,860	\$404,199	\$31,109
Per Capita Debt:	\$755	\$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:	\$843.982	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.831	\$2,411	\$992
Revenue Collected During FY 16:	\$131.031	\$248,742	\$88,690
Expenditures During FY 16:	\$111.144	\$239,956	\$97,758
Per Capita Revenue:	\$284	\$660	\$240
Per Capita Expenditures:	\$241	\$647	\$261
Operating Income (loss):	\$19.887	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	777.25%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$863.869	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.874	\$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: **Hillsboro City**

Unit Code: **068/045/30** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,351,870**

Equalized Assessed Valuation: **\$44,938,666**

Population: **6,207**

Employees:

 Full Time: **35**

 Part Time: **5**

 Salaries Paid: **\$1,808,995**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,668,359	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$591	\$646	\$481
Revenue Collected During FY 16:	\$3,854,110	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,532,723	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$621	\$821	\$658
Per Capita Expenditures:	\$569	\$808	\$649
Revenues over (under) Expenditures:	\$321,387	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	112.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,989,746	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$643	\$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:	\$1,652,175	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,206,842	-\$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:	\$8,684,964	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,399	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9.611.038	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.548	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2.633.859	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2.457.033	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$424	\$491	\$356
Per Capita Expenditures:	\$396	\$468	\$345
Operating Income (loss):	\$176.826	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	398.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9.787.864	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.577	\$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: **Harrisburg City**

Unit Code: **082/025/30** County: **Saline**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,784,173**

Equalized Assessed Valuation: **\$78,051,927**

Population: **9,017**

Employees:

 Full Time: **52**

 Part Time: **19**

 Salaries Paid: **\$3,022,029**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,219,372	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$579	\$646	\$481
Revenue Collected During FY 16:	\$5,972,367	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,471,460	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$662	\$821	\$658
Per Capita Expenditures:	\$607	\$808	\$649
Revenues over (under) Expenditures:	\$500,907	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	102.91%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,630,478	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$624	\$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:	\$741,283	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$5,603,318	-\$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:	\$3,369,437	\$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:	\$11,403,902	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.265	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,623,749	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,605,712	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$513	\$491	\$356
Per Capita Expenditures:	\$400	\$468	\$345
Operating Income (loss):	\$1,018,037	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	335.41%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,093,862	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,341	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Galatia Village**

Unit Code: **082/020/32** County: **Saline**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,055,600**

Equalized Assessed Valuation: **\$5,630,590**

Population: **933**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$219,206**

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:	\$1,427,692	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,530	\$920	\$543
Revenue Collected During FY 16:	\$430,641	\$288,018	\$122,354
Expenditures During FY 16:	\$409,429	\$291,959	\$113,390
Per Capita Revenue:	\$462	\$728	\$325
Per Capita Expenditures:	\$439	\$777	\$314
Revenues over (under) Expenditures:	\$21,212	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	348.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,426,554	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,529	\$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:	\$92,749	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$470,219	\$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:	\$67,103	\$404,199	\$31,109
Per Capita Debt:	\$72	\$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:	\$2,940,526	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.152	\$2,411	\$992
Revenue Collected During FY 16:	\$822,310	\$248,742	\$88,690
Expenditures During FY 16:	\$753,394	\$239,956	\$97,758
Per Capita Revenue:	\$881	\$660	\$240
Per Capita Expenditures:	\$807	\$647	\$261
Operating Income (loss):	\$68,916	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	396.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,989,472	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.204	\$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:	\$5,770	\$404,199	\$31,109
Per Capita Debt:	\$11	\$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:	\$197.614	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$378	\$2,411	\$992
Revenue Collected During FY 16:	\$75.593	\$248,742	\$88,690
Expenditures During FY 16:	\$42.290	\$239,956	\$97,758
Per Capita Revenue:	\$145	\$660	\$240
Per Capita Expenditures:	\$81	\$647	\$261
Operating Income (loss):	\$33.303	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	535.01%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$226.255	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$433	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hampton Village**

Unit Code: **081/035/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,197,976**

Equalized Assessed Valuation: **\$30,876,951**

Population: **1,863**

Employees:

 Full Time: **7**

 Part Time: **31**

 Salaries Paid: **\$401,287**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,128,711	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$606	\$646	\$481
Revenue Collected During FY 16:	\$1,449,456	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,552,558	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$778	\$821	\$658
Per Capita Expenditures:	\$833	\$808	\$649
Revenues over (under) Expenditures:	-\$103,102	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	66.06%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,025,609	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$551	\$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:	\$80,335	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$878,857	-\$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:	\$150,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$81	\$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:	\$1,301,484	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$699	\$1,624	\$1,257
Revenue Collected During FY 16:	\$538,174	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$550,538	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$289	\$491	\$356
Per Capita Expenditures:	\$296	\$468	\$345
Operating Income (loss):	-\$12,364	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	234.16%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,289,120	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$692	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hennepin Village**

Unit Code: 078/015/32 County: Putnam

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,124,125

Equalized Assessed Valuation: \$22,616,695

Population: 722

Employees:

 Full Time: 2

 Part Time: 17

 Salaries Paid: \$108,256

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$387,796	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$537	\$920	\$543
Revenue Collected During FY 16:	\$712,497	\$288,018	\$122,354
Expenditures During FY 16:	\$538,623	\$291,959	\$113,390
Per Capita Revenue:	\$987	\$728	\$325
Per Capita Expenditures:	\$746	\$777	\$314
Revenues over (under) Expenditures:	\$173,874	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	104.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$561,670	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$778	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,082	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$386,588	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$362.302	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$502	\$2,411	\$992
Revenue Collected During FY 16:	\$19.803	\$248,742	\$88,690
Expenditures During FY 16:	\$23.663	\$239,956	\$97,758
Per Capita Revenue:	\$27	\$660	\$240
Per Capita Expenditures:	\$33	\$647	\$261
Operating Income (loss):	-\$3.860	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1514.78%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$358.442	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$496	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Illiopolis Village**

Unit Code: **083/055/32** County: **Sangamon**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$1,075,260**

Equalized Assessed Valuation: **\$8,367,112**

Population: **891**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$127,912**

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:	\$594,282	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$667	\$920	\$543
Revenue Collected During FY 16:	\$312,404	\$288,018	\$122,354
Expenditures During FY 16:	\$247,502	\$291,959	\$113,390
Per Capita Revenue:	\$351	\$728	\$325
Per Capita Expenditures:	\$278	\$777	\$314
Revenues over (under) Expenditures:	\$64,902	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	165.19%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$408,840	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$459	\$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:	\$186,818	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$222,022	\$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:	\$115,000	\$404,199	\$31,109
Per Capita Debt:	\$129	\$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:	\$1,140,218	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,280	\$2,411	\$992
Revenue Collected During FY 16:	\$355,772	\$248,742	\$88,690
Expenditures During FY 16:	\$311,751	\$239,956	\$97,758
Per Capita Revenue:	\$399	\$660	\$240
Per Capita Expenditures:	\$350	\$647	\$261
Operating Income (loss):	\$44,021	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	460.17%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,434,583	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,610	\$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:	\$1,713,506	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,565	\$920	\$543
Revenue Collected During FY 16:	\$516,184	\$288,018	\$122,354
Expenditures During FY 16:	\$499,055	\$291,959	\$113,390
Per Capita Revenue:	\$773	\$728	\$325
Per Capita Expenditures:	\$747	\$777	\$314
Revenues over (under) Expenditures:	\$17,129	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	345.92%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,726,352	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,584	\$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:	\$182,465	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$568,388	\$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:	\$72,286	\$404,199	\$31,109
Per Capita Debt:	\$108	\$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:	\$1,204,432	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,803	\$2,411	\$992
Revenue Collected During FY 16:	\$306,835	\$248,742	\$88,690
Expenditures During FY 16:	\$311,916	\$239,956	\$97,758
Per Capita Revenue:	\$459	\$660	\$240
Per Capita Expenditures:	\$467	\$647	\$261
Operating Income (loss):	-\$5,081	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	384.51%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,199,351	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,795	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Glasgow Village

Unit Code: 085/025/32 **County:** Scott

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$40,000

Equalized Assessed Valuation: \$438,928

Population: 175

Employees:

Full Time:	<input type="text"/>
Part Time:	<input type="text"/>
Salaries Paid:	<input type="text"/> \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$86,664	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$495	\$920	\$543
Revenue Collected During FY 16:	\$40,320	\$288,018	\$122,354
Expenditures During FY 16:	\$45,631	\$291,959	\$113,390
Per Capita Revenue:	\$230	\$728	\$325
Per Capita Expenditures:	\$261	\$777	\$314
Revenues over (under) Expenditures:	-\$5,311	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	178.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$81,353	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$465	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$83,002	\$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:	\$352,651	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$288	\$646	\$481
Revenue Collected During FY 16:	\$583,486	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$615,413	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$477	\$821	\$658
Per Capita Expenditures:	\$503	\$808	\$649
Revenues over (under) Expenditures:	-\$31,927	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	51.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$315,724	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$258	\$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:	\$100,871	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$214,853	-\$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:	\$31,942	\$12,217,292	\$2,700,000
Per Capita Debt:	\$26	\$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:	\$2,538,157	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,075	\$1,624	\$1,257
Revenue Collected During FY 16:	\$288,608	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$319,184	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$236	\$491	\$356
Per Capita Expenditures:	\$261	\$468	\$345
Operating Income (loss):	-\$30,576	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	788.99%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,518,342	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,059	\$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:	\$173,000	\$404,199	\$31,109
Per Capita Debt:	\$348	\$992	\$77
General Obligation Debt over EAV:	4.75%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$342,383	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$689	\$2,411	\$992
Revenue Collected During FY 16:	\$149,859	\$248,742	\$88,690
Expenditures During FY 16:	\$152,743	\$239,956	\$97,758
Per Capita Revenue:	\$302	\$660	\$240
Per Capita Expenditures:	\$307	\$647	\$261
Operating Income (loss):	-\$2,884	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	222.27%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$339,499	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$683	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hanna City Village**

Unit Code: **072/045/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,279,525**

Equalized Assessed Valuation: **\$17,468,425**

Population: **1,225**

Employees:

 Full Time: **5**

 Part Time: **9**

 Salaries Paid: **\$198,559**

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:	\$523,067	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$427	\$646	\$481
Revenue Collected During FY 16:	\$480,535	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$431,884	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$392	\$821	\$658
Per Capita Expenditures:	\$353	\$808	\$649
Revenues over (under) Expenditures:	\$48,651	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	132.38%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$571,718	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$467	\$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:	\$62,590	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$509,128	-\$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:	\$483,980	\$12,217,292	\$2,700,000
Per Capita Debt:	\$395	\$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:	\$1,831,991	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,496	\$1,624	\$1,257
Revenue Collected During FY 16:	\$525,646	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$455,695	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$429	\$491	\$356
Per Capita Expenditures:	\$372	\$468	\$345
Operating Income (loss):	\$69,951	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	417.37%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,901,942	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,553	\$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: **Glasford Village**

Unit Code: **072/040/32** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,153,700**

Equalized Assessed Valuation: **\$11,092,476**

Population: **1,022**

Employees:

 Full Time: **3**

 Part Time: **19**

 Salaries Paid: **\$181,607**

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:	\$414,055	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$405	\$646	\$481
Revenue Collected During FY 16:	\$345,301	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$307,568	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$338	\$821	\$658
Per Capita Expenditures:	\$301	\$808	\$649
Revenues over (under) Expenditures:	\$37,733	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	84.87%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$261,023	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$255	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,782	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$176,337	-\$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:	\$537,168	\$12,217,292	\$2,700,000
Per Capita Debt:	\$526	\$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:	\$1,083,383	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,060	\$1,624	\$1,257
Revenue Collected During FY 16:	\$444,496	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$470,745	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$435	\$491	\$356
Per Capita Expenditures:	\$461	\$468	\$345
Operating Income (loss):	-\$26,249	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	311.32%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,465,540	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,434	\$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: **Hillcrest Village**

Unit Code: **071/030/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,833,489**

Equalized Assessed Valuation: **\$14,904,370**

Population: **1,326**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$138,387**

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:	\$750,557	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$566	\$646	\$481
Revenue Collected During FY 16:	\$522,084	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$298,524	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$394	\$821	\$658
Per Capita Expenditures:	\$225	\$808	\$649
Revenues over (under) Expenditures:	\$223,560	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	326.31%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$974,117	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$735	\$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:	\$234,599	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$739,518	-\$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:	\$558,882	\$12,217,292	\$2,700,000
Per Capita Debt:	\$421	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$659,713	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$498	\$1,624	\$1,257
Revenue Collected During FY 16:	\$776,825	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$172,705	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$586	\$491	\$356
Per Capita Expenditures:	\$130	\$468	\$345
Operating Income (loss):	\$604,120	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	731.79%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,263,833	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$953	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gays Village**

Unit Code: **070/025/32** County: **Moultrie**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$88,630**

Equalized Assessed Valuation: **\$1,952,982**

Population: **281**

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:	\$253,617	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$903	\$920	\$543
Revenue Collected During FY 16:	\$55,475	\$288,018	\$122,354
Expenditures During FY 16:	\$46,770	\$291,959	\$113,390
Per Capita Revenue:	\$197	\$728	\$325
Per Capita Expenditures:	\$166	\$777	\$314
Revenues over (under) Expenditures:	\$8,705	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	560.88%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$262,322	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$934	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$262,322	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Gurnee Village**

Unit Code: **049/040/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,770,972**

Equalized Assessed Valuation: **\$1,039,093,148**

Population: **31,284**

Employees:

 Full Time: **217**

 Part Time: **10**

 Salaries Paid: **\$19,647,342**

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:	\$27,611,888	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$883	\$497	\$454
Revenue Collected During FY 16:	\$40,189,059	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$37,662,208	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,285	\$1,094	\$1,054
Per Capita Expenditures:	\$1,204	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,526,851	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	74.18%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$27,938,154	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$893	\$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:	\$2,435,165	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$16,248,626	-\$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:	\$57,557,776	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,840	\$2,570	\$1,961
General Obligation Debt over EAV:	0.87%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$62,278,656	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,991	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,137,736	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,193,304	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$260	\$455	\$325
Per Capita Expenditures:	\$262	\$438	\$333
Operating Income (loss):	-\$55,568	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	755.88%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$61,931,846	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,980	\$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: **Granville Village**

Unit Code: **078/010/32** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,935,900**

Equalized Assessed Valuation: **\$15,177,464**

Population: **1,427**

Employees:

 Full Time: **4**

 Part Time: **28**

 Salaries Paid: **\$310,360**

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:	\$199,202	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$140	\$646	\$481
Revenue Collected During FY 16:	\$664,579	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$576,181	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$466	\$821	\$658
Per Capita Expenditures:	\$404	\$808	\$649
Revenues over (under) Expenditures:	\$88,398	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	47.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$273,200	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$191	\$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:	\$129,830	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$170,807	-\$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:	\$1,731,564	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,213	\$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:	\$2,171,416	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,522	\$1,624	\$1,257
Revenue Collected During FY 16:	\$586,605	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$520,909	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$411	\$491	\$356
Per Capita Expenditures:	\$365	\$468	\$345
Operating Income (loss):	\$65,696	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	432.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,251,512	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,578	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Germantown Hills Village	
Unit Code:	102/032/32	County: Woodford
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,816,985	
Equalized Assessed Valuation:	\$84,365,785	
Population:	3,438	
Employees:		
	Full Time:	5
	Part Time:	2
	Salaries Paid:	\$335,654

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$855,052	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$249	\$646	\$481
Revenue Collected During FY 16:	\$1,363,974	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,492,350	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$397	\$821	\$658
Per Capita Expenditures:	\$434	\$808	\$649
Revenues over (under) Expenditures:	-\$128,376	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	64.92%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$968,870	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$282	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,132	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$792,204	-\$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:	\$3,337,739	\$12,217,292	\$2,700,000
Per Capita Debt:	\$971	\$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:	\$3,125.657	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$909	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,427.119	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$844.743	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$415	\$491	\$356
Per Capita Expenditures:	\$246	\$468	\$345
Operating Income (loss):	\$582.376	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	431.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,644.828	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.060	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hurst City**

Unit Code: **100/055/30** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$578,698**

Equalized Assessed Valuation: **\$3,713,487**

Population: **792**

Employees:

 Full Time: **6**

 Part Time: **13**

 Salaries Paid: **\$149,499**

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:	\$219,049	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$277	\$920	\$543
Revenue Collected During FY 16:	\$346,491	\$288,018	\$122,354
Expenditures During FY 16:	\$329,598	\$291,959	\$113,390
Per Capita Revenue:	\$437	\$728	\$325
Per Capita Expenditures:	\$416	\$777	\$314
Revenues over (under) Expenditures:	\$16,893	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	61.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$201,505	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$254	\$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:	\$108,393	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$93,112	\$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:	\$1,191,068	\$404,199	\$31,109
Per Capita Debt:	\$1,504	\$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:	\$1,193,307	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,507	\$2,411	\$992
Revenue Collected During FY 16:	\$238,813	\$248,742	\$88,690
Expenditures During FY 16:	\$262,725	\$239,956	\$97,758
Per Capita Revenue:	\$302	\$660	\$240
Per Capita Expenditures:	\$332	\$647	\$261
Operating Income (loss):	-\$23,912	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	448.15%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,177,395	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,487	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Herrin City		
Unit Code:	100/050/30	County:	Williamson
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,227,698		
Equalized Assessed Valuation:	\$138,542,940		
Population:	12,501		
Employees:			
Full Time:	93		
Part Time:	26		
Salaries Paid:	\$5,649,439		

Blended Component Units

Number Submitted = 2
CIVIC CENTER
LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,236,567	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$419	\$646	\$481
Revenue Collected During FY 16:	\$10,992,718	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,516,724	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$879	\$821	\$658
Per Capita Expenditures:	\$921	\$808	\$649
Revenues over (under) Expenditures:	-\$524,006	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	52.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,072,804	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$486	\$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:	\$4,351,456	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,721,348	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,536,270	\$12,217,292	\$2,700,000
Per Capita Debt:	\$443	\$1,619	\$786
General Obligation Debt over EAV:	3.76%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$14,579,930	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.166	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,042,291	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,550,197	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$323	\$491	\$356
Per Capita Expenditures:	\$284	\$468	\$345
Operating Income (loss):	\$492,094	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	424.54%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$15,072,024	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.206	\$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: **Godley Village**

Unit Code: **099/050/32** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$121,461**

Equalized Assessed Valuation: **\$5,282,856**

Population: **604**

Employees:

- Full Time:
- Part Time: **10**
- Salaries Paid: **\$49,589**

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:	\$77,006	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$127	\$920	\$543
Revenue Collected During FY 16:	\$192,143	\$288,018	\$122,354
Expenditures During FY 16:	\$189,207	\$291,959	\$113,390
Per Capita Revenue:	\$318	\$728	\$325
Per Capita Expenditures:	\$313	\$777	\$314
Revenues over (under) Expenditures:	\$2,936	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	42.25%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$79,942	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$132	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,086	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$14,856	\$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: **Homer Glen Village**

Unit Code: 099/043/32 County: Will

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,215,661

Equalized Assessed Valuation: \$859,408,996

Population: 24,395

Employees:

 Full Time: 14

 Part Time: 8

 Salaries Paid: \$1,047,601

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$9,082,332	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$372	\$646	\$481
Revenue Collected During FY 16:	\$10,566,554	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,901,017	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$433	\$821	\$658
Per Capita Expenditures:	\$365	\$808	\$649
Revenues over (under) Expenditures:	\$1,665,537	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	121.01%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$10,771,435	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$442	\$648	\$496

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,827,894	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$9,545,840	-\$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:	\$12,765,587	\$12,217,292	\$2,700,000
Per Capita Debt:	\$523	\$1,619	\$786
General Obligation Debt over EAV:	1.33%	2.32%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grayville City		
Unit Code:	097/027/30	County:	White
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,830,151		
Equalized Assessed Valuation:	\$9,761,857		
Population:	1,666		
Employees:			
Full Time:			14
Part Time:			22
Salaries Paid:			\$604,338

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,138,469	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,884	\$646	\$481
Revenue Collected During FY 16:	\$3,385,047	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,699,994	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,032	\$821	\$658
Per Capita Expenditures:	\$2,821	\$808	\$649
Revenues over (under) Expenditures:	-\$1,314,947	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	63.77%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,996,976	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,799	\$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:	\$1,243,986	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$652,158	-\$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:	\$1,955,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,173	\$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:	\$4,982.196	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,991	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,132.843	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,451.574	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$680	\$491	\$356
Per Capita Expenditures:	\$871	\$468	\$345
Operating Income (loss):	-\$318.731	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	305.18%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,429.886	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.659	\$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:	Grandview Village		
Unit Code:	083/050/32	County:	Sangamon
Fiscal Year End:	5/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,333,250		
Equalized Assessed Valuation:	\$9,581,379		
Population:	1,441		
Employees:			
Full Time:	6		
Part Time:	22		
Salaries Paid:	\$311,599		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,631	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$189	\$646	\$481
Revenue Collected During FY 16:	\$519,946	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$505,373	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$361	\$821	\$658
Per Capita Expenditures:	\$351	\$808	\$649
Revenues over (under) Expenditures:	\$14,573	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	56.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$286,204	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$199	\$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:	\$66,352	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$219,852	-\$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:	\$90,245	\$12,217,292	\$2,700,000
Per Capita Debt:	\$63	\$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:	\$327.539	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$227	\$1,624	\$1,257
Revenue Collected During FY 16:	\$578.918	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$568.821	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$402	\$491	\$356
Per Capita Expenditures:	\$395	\$468	\$345
Operating Income (loss):	\$10.097	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	59.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$337.636	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$234	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Irvington Village	
Unit Code:	095/030/32	County: Washington
Fiscal Year End:	6/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$199,900	
Equalized Assessed Valuation:	\$5,580,815	
Population:	659	
Employees:		
Full Time:	2	
Part Time:	9	
Salaries Paid:	\$99,689	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$537,272	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$815	\$920	\$543
Revenue Collected During FY 16:	\$207,598	\$288,018	\$122,354
Expenditures During FY 16:	\$199,291	\$291,959	\$113,390
Per Capita Revenue:	\$315	\$728	\$325
Per Capita Expenditures:	\$302	\$777	\$314
Revenues over (under) Expenditures:	\$8,307	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	273.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$545,579	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$828	\$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:	\$429,667	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$115,912	\$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:	\$1,198,995	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,819	\$2,411	\$992
Revenue Collected During FY 16:	\$229,444	\$248,742	\$88,690
Expenditures During FY 16:	\$218,665	\$239,956	\$97,758
Per Capita Revenue:	\$348	\$660	\$240
Per Capita Expenditures:	\$332	\$647	\$261
Operating Income (loss):	\$10,779	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	553.25%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,209,774	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,836	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Harvel Village**

Unit Code: **068/040/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$251,300**

Equalized Assessed Valuation: **\$1,581,600**

Population: **223**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$16,495**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$367,232	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,647	\$920	\$543
Revenue Collected During FY 16:	\$179,107	\$288,018	\$122,354
Expenditures During FY 16:	\$59,262	\$291,959	\$113,390
Per Capita Revenue:	\$803	\$728	\$325
Per Capita Expenditures:	\$266	\$777	\$314
Revenues over (under) Expenditures:	\$119,845	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	821.90%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$487,077	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,184	\$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:	\$120,657	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$366,420	\$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:	\$157.933	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$708	\$2,411	\$992
Revenue Collected During FY 16:	\$27.682	\$248,742	\$88,690
Expenditures During FY 16:	\$32.484	\$239,956	\$97,758
Per Capita Revenue:	\$124	\$660	\$240
Per Capita Expenditures:	\$146	\$647	\$261
Operating Income (loss):	-\$4.802	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	471.40%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$153.131	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$687	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hoopeston City		
Unit Code:	092/055/30	County:	Vermilion
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,078,210		
Equalized Assessed Valuation:	\$26,835,274		
Population:	5,600		
Employees:			
Full Time:	30		
Part Time:	16		
Salaries Paid:	\$1,367,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$712,900	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$127	\$646	\$481
Revenue Collected During FY 16:	\$3,578,698	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,617,177	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$639	\$821	\$658
Per Capita Expenditures:	\$646	\$808	\$649
Revenues over (under) Expenditures:	-\$38,479	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	91.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,318,002	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$593	\$648	\$496

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$3,318,002	\$24,550	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,279,008	\$12,217,292	\$2,700,000
Per Capita Debt:	\$407	\$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:	\$4,833,406	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$863	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,148,838	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,587,123	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$384	\$491	\$356
Per Capita Expenditures:	\$283	\$468	\$345
Operating Income (loss):	\$561,715	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	334.51%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,309,156	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$948	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Henning Village**

Unit Code: **092/050/32** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,718**

Equalized Assessed Valuation: **\$77,056,153**

Population: **246**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$10**

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:	\$48,489	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$197	\$920	\$543
Revenue Collected During FY 16:	\$58,238	\$288,018	\$122,354
Expenditures During FY 16:	\$46,121	\$291,959	\$113,390
Per Capita Revenue:	\$237	\$728	\$325
Per Capita Expenditures:	\$187	\$777	\$314
Revenues over (under) Expenditures:	\$12,117	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	131.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$60,606	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$246	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,001	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Georgetown City**

Unit Code: **092/045/30** County: **Vermilion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$94,128**

Equalized Assessed Valuation: **\$17,665,354**

Population: **3,500**

Employees:

 Full Time: **15**

 Part Time: **5**

 Salaries Paid: **\$767,357**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,410,802	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$403	\$646	\$481
Revenue Collected During FY 16:	\$1,083,123	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$990,011	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$309	\$821	\$658
Per Capita Expenditures:	\$283	\$808	\$649
Revenues over (under) Expenditures:	\$93,112	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	144.11%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,426,714	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$408	\$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:	\$421,083	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,118,719	-\$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:	\$2,203,262	\$12,217,292	\$2,700,000
Per Capita Debt:	\$630	\$1,619	\$786
General Obligation Debt over EAV:	3.37%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,363,512	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,247	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,249,425	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,113,027	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$357	\$491	\$356
Per Capita Expenditures:	\$318	\$468	\$345
Operating Income (loss):	\$136,398	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	403.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,491,910	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,283	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hopedale Village		
Unit Code:	090/040/32	County:	Tazewell
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,987,312		
Equalized Assessed Valuation:	\$13,513,532		
Population:	950		
Employees:			
Full Time:			4
Part Time:			11
Salaries Paid:			\$287,672

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$450,172	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$474	\$920	\$543
Revenue Collected During FY 16:	\$448,239	\$288,018	\$122,354
Expenditures During FY 16:	\$613,736	\$291,959	\$113,390
Per Capita Revenue:	\$472	\$728	\$325
Per Capita Expenditures:	\$646	\$777	\$314
Revenues over (under) Expenditures:	-\$165,497	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	35.95%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$220,668	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$232	\$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:	\$44,434	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$16,577	\$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:	\$158,798	\$404,199	\$31,109
Per Capita Debt:	\$167	\$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:	\$781.973	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$823	\$2,411	\$992
Revenue Collected During FY 16:	\$307.568	\$248,742	\$88,690
Expenditures During FY 16:	\$346.044	\$239,956	\$97,758
Per Capita Revenue:	\$324	\$660	\$240
Per Capita Expenditures:	\$364	\$647	\$261
Operating Income (loss):	-\$38.476	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	214.86%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$743.497	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$783	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="1"/>
Part Time:	<input type="text" value="19"/>
Salaries Paid:	<input type="text" value="\$111,025"/>

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$151,542	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$214	\$920	\$543
Revenue Collected During FY 16:	\$204,357	\$288,018	\$122,354
Expenditures During FY 16:	\$263,403	\$291,959	\$113,390
Per Capita Revenue:	\$288	\$728	\$325
Per Capita Expenditures:	\$372	\$777	\$314
Revenues over (under) Expenditures:	-\$59,046	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	49.23%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$129,669	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$183	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,491	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$109,178	\$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:	\$178,024	\$404,199	\$31,109
Per Capita Debt:	\$251	\$992	\$77
General Obligation Debt over EAV:	0.96%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,083,946	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,529	\$2,411	\$992
Revenue Collected During FY 16:	\$154,351	\$248,742	\$88,690
Expenditures During FY 16:	\$171,520	\$239,956	\$97,758
Per Capita Revenue:	\$218	\$660	\$240
Per Capita Expenditures:	\$242	\$647	\$261
Operating Income (loss):	-\$17,169	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	621.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,066,777	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,505	\$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:	\$406.792	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$879	\$2,411	\$992
Revenue Collected During FY 16:	\$245.389	\$248,742	\$88,690
Expenditures During FY 16:	\$164.877	\$239,956	\$97,758
Per Capita Revenue:	\$530	\$660	\$240
Per Capita Expenditures:	\$356	\$647	\$261
Operating Income (loss):	\$80.512	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	297.02%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$489.719	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.058	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Herrick Village	
Unit Code:	086/020/32	County: Shelby
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$684,560	
Equalized Assessed Valuation:	\$1,289,443	
Population:	436	
Employees:		
Full Time:	2	
Part Time:	3	
Salaries Paid:	\$91,136	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$82,749	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$190	\$920	\$543
Revenue Collected During FY 16:	\$133,926	\$288,018	\$122,354
Expenditures During FY 16:	\$112,061	\$291,959	\$113,390
Per Capita Revenue:	\$307	\$728	\$325
Per Capita Expenditures:	\$257	\$777	\$314
Revenues over (under) Expenditures:	\$21,865	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	93.35%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$104,614	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$240	\$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:	\$31,229	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$86,759	\$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:	\$209,013	\$404,199	\$31,109
Per Capita Debt:	\$479	\$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:	\$1,494,164	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,427	\$2,411	\$992
Revenue Collected During FY 16:	\$122,093	\$248,742	\$88,690
Expenditures During FY 16:	\$209,769	\$239,956	\$97,758
Per Capita Revenue:	\$280	\$660	\$240
Per Capita Expenditures:	\$481	\$647	\$261
Operating Income (loss):	-\$87,676	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	670.49%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,406,488	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,226	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Gate Village**

Unit Code: **096/020/32** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,800**

Equalized Assessed Valuation: **\$1,082,258**

Population: **59**

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:	\$27,823	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$472	\$920	\$543
Revenue Collected During FY 16:	\$18,171	\$288,018	\$122,354
Expenditures During FY 16:	\$19,757	\$291,959	\$113,390
Per Capita Revenue:	\$308	\$728	\$325
Per Capita Expenditures:	\$335	\$777	\$314
Revenues over (under) Expenditures:	-\$1,586	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	132.80%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$26,237	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$445	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,312	\$7,681	\$
Total Unreserved Funds:	\$15,925	\$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:	\$40,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$29	\$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:	\$1.676.188	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.226	\$1,624	\$1,257
Revenue Collected During FY 16:	\$319.436	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$341.614	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$234	\$491	\$356
Per Capita Expenditures:	\$250	\$468	\$345
Operating Income (loss):	-\$22.178	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	499.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1.705.878	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.248	\$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:	\$902.700	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.824	\$2,411	\$992
Revenue Collected During FY 16:	\$100.306	\$248,742	\$88,690
Expenditures During FY 16:	\$152.703	\$239,956	\$97,758
Per Capita Revenue:	\$203	\$660	\$240
Per Capita Expenditures:	\$308	\$647	\$261
Operating Income (loss):	-\$52.397	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	556.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$850.303	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.718	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grantfork Village**

Unit Code: **057/050/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,214,700**

Equalized Assessed Valuation: **\$7,456,650**

Population: **328**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$123,046**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,269	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$147	\$920	\$543
Revenue Collected During FY 16:	\$136,446	\$288,018	\$122,354
Expenditures During FY 16:	\$188,345	\$291,959	\$113,390
Per Capita Revenue:	\$416	\$728	\$325
Per Capita Expenditures:	\$574	\$777	\$314
Revenues over (under) Expenditures:	-\$51,899	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	15.63%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$29,444	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$90	\$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:	\$17,707	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$11,737	\$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:	\$1,981,197	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$6,040	\$2,411	\$992
Revenue Collected During FY 16:	\$445,389	\$248,742	\$88,690
Expenditures During FY 16:	\$425,583	\$239,956	\$97,758
Per Capita Revenue:	\$1,358	\$660	\$240
Per Capita Expenditures:	\$1,298	\$647	\$261
Operating Income (loss):	\$19,806	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	455.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,937,986	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5,908	\$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:	\$63,866,832	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,198	\$2,570	\$1,961
General Obligation Debt over EAV:	0.00%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,805,460	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$716	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,077,008	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,591,420	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$278	\$455	\$325
Per Capita Expenditures:	\$296	\$438	\$333
Operating Income (loss):	-\$514,412	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	236.18%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$20,291,048	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$698	\$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:	Godfrey Village		
Unit Code:	057/043/32	County:	Madison
Fiscal Year End:	3/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,964,550		
Equalized Assessed Valuation:	\$322,151,833		
Population:	17,982		
Employees:			
Full Time:	22		
Part Time:	141		
Salaries Paid:	\$1,269,682		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,883,323	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$605	\$646	\$481
Revenue Collected During FY 16:	\$7,103,524	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,906,448	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$395	\$821	\$658
Per Capita Expenditures:	\$328	\$808	\$649
Revenues over (under) Expenditures:	\$1,197,076	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	204.53%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$12,080,399	\$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:	\$4,084,017	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$8,561,873	-\$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:	\$2,187,062	\$12,217,292	\$2,700,000
Per Capita Debt:	\$122	\$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:	\$15,634,186	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$869	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,517,818	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,920,334	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$140	\$491	\$356
Per Capita Expenditures:	\$107	\$468	\$345
Operating Income (loss):	\$597,484	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	845.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$16,231,670	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$903	\$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:	Glen Carbon Village	
Unit Code:	057/040/32	County: Madison
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,538,774	
Equalized Assessed Valuation:	\$338,421,811	
Population:	12,974	
Employees:		
Full Time:		60
Part Time:		15
Salaries Paid:		\$3,576,077

Blended Component Units

--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,933,687	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$457	\$646	\$481
Revenue Collected During FY 16:	\$9,623,030	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,433,101	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$742	\$821	\$658
Per Capita Expenditures:	\$650	\$808	\$649
Revenues over (under) Expenditures:	\$1,189,929	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	84.97%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,165,693	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$552	\$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:	\$2,065,094	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,318,987	-\$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:	\$7,221,555	\$12,217,292	\$2,700,000
Per Capita Debt:	\$557	\$1,619	\$786
General Obligation Debt over EAV:	1.18%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$22,763,570	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,755	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,399,174	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,188,909	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$416	\$491	\$356
Per Capita Expenditures:	\$400	\$468	\$345
Operating Income (loss):	\$210,265	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	440.62%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$22,863,335	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,762	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hettick Village**

Unit Code: **056/060/32** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$97,600**

Equalized Assessed Valuation: **\$1,177,501**

Population: **181**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$13,459**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$288,142	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,592	\$920	\$543
Revenue Collected During FY 16:	\$49,654	\$288,018	\$122,354
Expenditures During FY 16:	\$53,420	\$291,959	\$113,390
Per Capita Revenue:	\$274	\$728	\$325
Per Capita Expenditures:	\$295	\$777	\$314
Revenues over (under) Expenditures:	-\$3,766	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	517.36%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$276,376	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,527	\$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:	\$86,102	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$190,274	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$119,000	\$404,199	\$31,109
Per Capita Debt:	\$657	\$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:	\$556.495	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.075	\$2,411	\$992
Revenue Collected During FY 16:	\$52.245	\$248,742	\$88,690
Expenditures During FY 16:	\$79.691	\$239,956	\$97,758
Per Capita Revenue:	\$289	\$660	\$240
Per Capita Expenditures:	\$440	\$647	\$261
Operating Income (loss):	-\$27.446	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	673.91%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$537.049	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.967	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hartford Village		
Unit Code:	057/060/32	County:	Madison
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,013,500		
Equalized Assessed Valuation:	\$67,901,411		
Population:	1,459		
Employees:			
Full Time:	14		
Part Time:	32		
Salaries Paid:	\$1,020,000		

Blended Component Units

Number Submitted = 1
Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,443,377	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,360	\$646	\$481
Revenue Collected During FY 16:	\$1,973,536	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,051,934	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,353	\$821	\$658
Per Capita Expenditures:	\$2,092	\$808	\$649
Revenues over (under) Expenditures:	-\$1,078,398	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	77.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,364,979	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,621	\$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:	\$297,687	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,884,012	-\$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:	\$183,280	\$12,217,292	\$2,700,000
Per Capita Debt:	\$126	\$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:	\$3,063,291	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,100	\$1,624	\$1,257
Revenue Collected During FY 16:	\$946,569	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$919,798	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$649	\$491	\$356
Per Capita Expenditures:	\$630	\$468	\$345
Operating Income (loss):	\$26,771	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	335.95%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,090,062	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,118	\$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: **Gillespie City**

Unit Code: **056/050/30** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,063,390**

Equalized Assessed Valuation: **\$23,710,209**

Population: **3,319**

Employees:

 Full Time: **23**

 Part Time: **19**

 Salaries Paid: **\$837,114**

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:	\$975,937	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$294	\$646	\$481
Revenue Collected During FY 16:	\$1,521,813	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,432,941	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$459	\$821	\$658
Per Capita Expenditures:	\$432	\$808	\$649
Revenues over (under) Expenditures:	\$88,872	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	78.12%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,119,458	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$337	\$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:	\$744,700	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$374,758	-\$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:	\$1,666,073	\$12,217,292	\$2,700,000
Per Capita Debt:	\$502	\$1,619	\$786
General Obligation Debt over EAV:	6.78%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,238,328	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.181	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,662,929	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,630,449	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$501	\$491	\$356
Per Capita Expenditures:	\$491	\$468	\$345
Operating Income (loss):	\$32,480	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	446.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,276,240	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.192	\$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:	Highland City		
Unit Code:	057/065/30	County:	Madison
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,010,585		
Equalized Assessed Valuation:	\$177,612,345		
Population:	9,919		
Employees:			
Full Time:	116		
Part Time:	202		
Salaries Paid:	\$9,175,359		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,706,466	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$575	\$646	\$481
Revenue Collected During FY 16:	\$13,321,286	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,474,453	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,343	\$821	\$658
Per Capita Expenditures:	\$1,459	\$808	\$649
Revenues over (under) Expenditures:	-\$1,153,167	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	41.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,978,299	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$603	\$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:	\$1,989,306	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,153,123	-\$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:	\$28,297,200	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,853	\$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:	\$29,495,589	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,974	\$1,624	\$1,257
Revenue Collected During FY 16:	\$21,617,732	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$21,787,011	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2,179	\$491	\$356
Per Capita Expenditures:	\$2,196	\$468	\$345
Operating Income (loss):	-\$169,279	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	132.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$28,849,582	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,909	\$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:	\$219,442	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$699	\$2,411	\$992
Revenue Collected During FY 16:	\$40,713	\$248,742	\$88,690
Expenditures During FY 16:	\$43,794	\$239,956	\$97,758
Per Capita Revenue:	\$130	\$660	\$240
Per Capita Expenditures:	\$139	\$647	\$261
Operating Income (loss):	-\$3,081	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	485.55%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$212,643	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$677	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Ridge Village**

Unit Code: **050/025/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$697,025**

Equalized Assessed Valuation: **\$8,045,151**

Population: **560**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$69,204**

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:	\$413,360	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$738	\$920	\$543
Revenue Collected During FY 16:	\$217,431	\$288,018	\$122,354
Expenditures During FY 16:	\$225,279	\$291,959	\$113,390
Per Capita Revenue:	\$388	\$728	\$325
Per Capita Expenditures:	\$402	\$777	\$314
Revenues over (under) Expenditures:	-\$7,848	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	182.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$410,512	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$733	\$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:	\$176,370	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$234,142	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$527,348	\$404,199	\$31,109
Per Capita Debt:	\$942	\$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:	\$733.057	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.309	\$2,411	\$992
Revenue Collected During FY 16:	\$139.126	\$248,742	\$88,690
Expenditures During FY 16:	\$108.626	\$239,956	\$97,758
Per Capita Revenue:	\$248	\$660	\$240
Per Capita Expenditures:	\$194	\$647	\$261
Operating Income (loss):	\$30.500	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	698.32%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$758.557	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.355	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Island Lake Village		
Unit Code:	049/070/32	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,035,000		
Equalized Assessed Valuation:	\$145,547,858		
Population:	8,080		
Employees:			
Full Time:	35		
Part Time:	28		
Salaries Paid:	\$2,716,264		

Blended Component Units

Number Submitted = 1
Police

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$897,834	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$111	\$646	\$481
Revenue Collected During FY 16:	\$5,510,169	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,689,668	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$682	\$821	\$658
Per Capita Expenditures:	\$704	\$808	\$649
Revenues over (under) Expenditures:	-\$179,499	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	12.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$718,335	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$89	\$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:	\$739,274	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,088,777	-\$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:	\$1,215,320	\$12,217,292	\$2,700,000
Per Capita Debt:	\$150	\$1,619	\$786
General Obligation Debt over EAV:	0.38%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,452,649	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.294	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,174,008	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,132,400	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$145	\$491	\$356
Per Capita Expenditures:	\$140	\$468	\$345
Operating Income (loss):	\$41,608	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	926.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,494,257	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.299	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

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:	\$914,415	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,979	\$920	\$543
Revenue Collected During FY 16:	\$88,567	\$288,018	\$122,354
Expenditures During FY 16:	\$42,668	\$291,959	\$113,390
Per Capita Revenue:	\$192	\$728	\$325
Per Capita Expenditures:	\$92	\$777	\$314
Revenues over (under) Expenditures:	\$45,899	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	2250.67%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$960,314	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,079	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$960,314	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Highwood City**

Unit Code: 049/060/30 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,215,738

Equalized Assessed Valuation: \$12,409,991

Population: 5,405

Employees:

 Full Time: 19

 Part Time: 53

 Salaries Paid: \$2,382,633

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:	\$1,307,833	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$242	\$646	\$481
Revenue Collected During FY 16:	\$5,241,475	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,072,406	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$970	\$821	\$658
Per Capita Expenditures:	\$938	\$808	\$649
Revenues over (under) Expenditures:	\$169,069	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	30.32%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,538,102	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$285	\$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:	\$921,126	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,843,406	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,392,274	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,848	\$1,619	\$786
General Obligation Debt over EAV:	47.16%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,042,724	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$748	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,563,137	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,501,749	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$289	\$491	\$356
Per Capita Expenditures:	\$278	\$468	\$345
Operating Income (loss):	\$61,388	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	5.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$78,844	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$15	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Highland Park City**

Unit Code: **049/055/30** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,535,414**

Equalized Assessed Valuation: **\$2,178,857,704**

Population: **29,743**

Employees:

 Full Time: **238**

 Part Time: **36**

 Salaries Paid: **\$22,564,596**

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:	\$28,681,967	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$964	\$497	\$454
Revenue Collected During FY 16:	\$43,829,523	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$44,795,055	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,474	\$1,094	\$1,054
Per Capita Expenditures:	\$1,506	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$965,532	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	60.15%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$26,946,090	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$906	\$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:	\$2,654,529	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$48,998,593	-\$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:	\$53,157,839	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,787	\$2,570	\$1,961
General Obligation Debt over EAV:	2.44%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$45,710,318	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,537	\$1,390	\$1,114
Revenue Collected During FY 16:	\$13,610,430	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$15,872,359	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$458	\$455	\$325
Per Capita Expenditures:	\$534	\$438	\$333
Operating Income (loss):	-\$2,261,929	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	274.16%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$43,516,389	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,463	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,367,117	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,752	\$920	\$543
Revenue Collected During FY 16:	\$1,039,192	\$288,018	\$122,354
Expenditures During FY 16:	\$924,574	\$291,959	\$113,390
Per Capita Revenue:	\$1,208	\$728	\$325
Per Capita Expenditures:	\$1,075	\$777	\$314
Revenues over (under) Expenditures:	\$114,618	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	247.25%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$2,286,050	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,658	\$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:	\$358,043	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$1,038,864	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,650,000	\$404,199	\$31,109
Per Capita Debt:	\$3,081	\$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:	\$1,351,982	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,572	\$2,411	\$992
Revenue Collected During FY 16:	\$420,129	\$248,742	\$88,690
Expenditures During FY 16:	\$481,070	\$239,956	\$97,758
Per Capita Revenue:	\$489	\$660	\$240
Per Capita Expenditures:	\$559	\$647	\$261
Operating Income (loss):	-\$60,941	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	295.55%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,421,796	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,653	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Girard City**

Unit Code: **056/055/30** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,600,000**

Equalized Assessed Valuation: **\$18,262,334**

Population: **2,245**

Employees:

 Full Time: **10**

 Part Time: **25**

 Salaries Paid: **\$550,662**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$569,938	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$254	\$646	\$481
Revenue Collected During FY 16:	\$705,145	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$772,034	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$314	\$821	\$658
Per Capita Expenditures:	\$344	\$808	\$649
Revenues over (under) Expenditures:	-\$66,889	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$466,096	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$208	\$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:	\$341,256	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$124,840	-\$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:	\$747,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$333	\$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:	\$1,349,669	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$601	\$1,624	\$1,257
Revenue Collected During FY 16:	\$693,264	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$814,863	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$309	\$491	\$356
Per Capita Expenditures:	\$363	\$468	\$345
Operating Income (loss):	-\$121,599	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	155.24%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,265,023	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$563	\$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: **Hebron Village**

Unit Code: **063/045/32** County: **Mchenry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,702,527**

Equalized Assessed Valuation: **\$21,835,815**

Population: **1,038**

Employees:

 Full Time: **2**

 Part Time: **25**

 Salaries Paid: **\$253,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$388,751	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$375	\$646	\$481
Revenue Collected During FY 16:	\$753,147	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$532,643	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$726	\$821	\$658
Per Capita Expenditures:	\$513	\$808	\$649
Revenues over (under) Expenditures:	\$220,504	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	113.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$603,302	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$581	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,186	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$514,515	-\$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:	\$4,378,855	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,219	\$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:	\$687.071	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$662	\$1,624	\$1,257
Revenue Collected During FY 16:	\$557.561	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$694.302	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$537	\$491	\$356
Per Capita Expenditures:	\$669	\$468	\$345
Operating Income (loss):	-\$136.741	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	78.41%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$544.377	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$524	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hecker Village**

Unit Code: **067/020/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$437,785**

Equalized Assessed Valuation: **\$5,263,228**

Population: **480**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$27,362**

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:	\$270,828	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$564	\$920	\$543
Revenue Collected During FY 16:	\$178,253	\$288,018	\$122,354
Expenditures During FY 16:	\$203,493	\$291,959	\$113,390
Per Capita Revenue:	\$371	\$728	\$325
Per Capita Expenditures:	\$424	\$777	\$314
Revenues over (under) Expenditures:	-\$25,240	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	120.69%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$245,588	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$512	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,489	\$7,681	\$
Total Unreserved Funds:	\$185,099	\$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:	\$76,385	\$404,199	\$31,109
Per Capita Debt:	\$159	\$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:	\$1,027,785	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,141	\$2,411	\$992
Revenue Collected During FY 16:	\$133,088	\$248,742	\$88,690
Expenditures During FY 16:	\$234,292	\$239,956	\$97,758
Per Capita Revenue:	\$277	\$660	\$240
Per Capita Expenditures:	\$488	\$647	\$261
Operating Income (loss):	-\$101,204	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	395.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$926,581	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,930	\$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:	\$481,601	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$619	\$920	\$543
Revenue Collected During FY 16:	\$290,003	\$288,018	\$122,354
Expenditures During FY 16:	\$307,501	\$291,959	\$113,390
Per Capita Revenue:	\$373	\$728	\$325
Per Capita Expenditures:	\$395	\$777	\$314
Revenues over (under) Expenditures:	-\$17,498	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	150.93%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$464,103	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$597	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,735	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$401,368	\$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:	\$323.719	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$416	\$2,411	\$992
Revenue Collected During FY 16:	\$173.028	\$248,742	\$88,690
Expenditures During FY 16:	\$147.212	\$239,956	\$97,758
Per Capita Revenue:	\$222	\$660	\$240
Per Capita Expenditures:	\$189	\$647	\$261
Operating Income (loss):	\$25.816	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	237.44%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$349.535	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$449	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hudson Village**

Unit Code: **064/075/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$914,534**

Equalized Assessed Valuation: **\$35,932,209**

Population: **1,846**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$328,346**

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:	\$768,386	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$416	\$646	\$481
Revenue Collected During FY 16:	\$763,428	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$749,584	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$414	\$821	\$658
Per Capita Expenditures:	\$406	\$808	\$649
Revenues over (under) Expenditures:	\$13,844	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	104.36%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$782,230	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$424	\$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:	\$703,756	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$48,264	-\$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:	\$1,339,487	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$726	\$1,624	\$1,257
Revenue Collected During FY 16:	\$382,220	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$275,601	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$207	\$491	\$356
Per Capita Expenditures:	\$149	\$468	\$345
Operating Income (loss):	\$106,619	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	524.71%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,446,106	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$783	\$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:	\$7,553,182	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,614	\$1,619	\$786
General Obligation Debt over EAV:	0.70%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,267,318	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,477	\$1,624	\$1,257
Revenue Collected During FY 16:	\$646,881	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$710,848	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$224	\$491	\$356
Per Capita Expenditures:	\$246	\$468	\$345
Operating Income (loss):	-\$63,967	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	589.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,192,073	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,451	\$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: **Gridley Village**

Unit Code: **064/065/32** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,264,130**

Equalized Assessed Valuation: **\$18,729,255**

Population: **1,410**

Employees:

 Full Time: **2**

 Part Time: **31**

 Salaries Paid: **\$199,575**

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:	\$824,608	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$585	\$646	\$481
Revenue Collected During FY 16:	\$604,504	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$632,111	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$429	\$821	\$658
Per Capita Expenditures:	\$448	\$808	\$649
Revenues over (under) Expenditures:	-\$27,607	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	130.06%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$822,107	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$583	\$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:	\$187,035	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$635,072	-\$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:	\$789,795	\$12,217,292	\$2,700,000
Per Capita Debt:	\$560	\$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:	\$2,085,103	\$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:	\$660,599	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$507,380	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$469	\$491	\$356
Per Capita Expenditures:	\$360	\$468	\$345
Operating Income (loss):	\$153,219	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	439.51%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,229,969	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,582	\$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:	\$2,395	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$9	\$920	\$543
Revenue Collected During FY 16:	\$39,493	\$288,018	\$122,354
Expenditures During FY 16:	\$19,702	\$291,959	\$113,390
Per Capita Revenue:	\$155	\$728	\$325
Per Capita Expenditures:	\$77	\$777	\$314
Revenues over (under) Expenditures:	\$19,791	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	112.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$22,186	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$87	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$100,816	\$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: **Hamel Village**

Unit Code: **057/055/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,026,157**

Equalized Assessed Valuation: **\$17,038,710**

Population: **816**

Employees:

 Full Time: **5**

 Part Time: **9**

 Salaries Paid: **\$304,900**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$619,658	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$759	\$920	\$543
Revenue Collected During FY 16:	\$749,286	\$288,018	\$122,354
Expenditures During FY 16:	\$748,148	\$291,959	\$113,390
Per Capita Revenue:	\$918	\$728	\$325
Per Capita Expenditures:	\$917	\$777	\$314
Revenues over (under) Expenditures:	\$1,138	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	82.98%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$620,796	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$761	\$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:	\$247,429	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$373,367	\$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:	\$796,570	\$404,199	\$31,109
Per Capita Debt:	\$976	\$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:	\$2,061,911	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,527	\$2,411	\$992
Revenue Collected During FY 16:	\$472,344	\$248,742	\$88,690
Expenditures During FY 16:	\$436,725	\$239,956	\$97,758
Per Capita Revenue:	\$579	\$660	\$240
Per Capita Expenditures:	\$535	\$647	\$261
Operating Income (loss):	\$35,619	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	480.29%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,097,530	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,571	\$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:	\$455,447	\$12,217,292	\$2,700,000
Per Capita Debt:	\$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:	\$7,627,609	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,068	\$1,624	\$1,257
Revenue Collected During FY 16:	\$908,427	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$805,225	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$246	\$491	\$356
Per Capita Expenditures:	\$218	\$468	\$345
Operating Income (loss):	\$103,202	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	939.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,568,386	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,052	\$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: **Harvard City**

Unit Code: **063/040/30** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,690,781**

Equalized Assessed Valuation: **\$98,271,181**

Population: **9,260**

Employees:

 Full Time: **47**

 Part Time: **48**

 Salaries Paid: **\$3,341,225**

Blended Component Units

Number Submitted = 1
 Harvard Diggins Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,348,354	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$470	\$646	\$481
Revenue Collected During FY 16:	\$6,245,295	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,593,054	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$674	\$821	\$658
Per Capita Expenditures:	\$604	\$808	\$649
Revenues over (under) Expenditures:	\$652,241	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.81%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,855,195	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$524	\$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:	\$3,767,036	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,430,889	-\$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:	\$8,314,300	\$12,217,292	\$2,700,000
Per Capita Debt:	\$898	\$1,619	\$786
General Obligation Debt over EAV:	5.91%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,944,815	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$750	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,352,239	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,294,796	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$254	\$491	\$356
Per Capita Expenditures:	\$248	\$468	\$345
Operating Income (loss):	\$57,443	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	307.33%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,052,658	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$762	\$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:	\$819.805	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.673	\$2,411	\$992
Revenue Collected During FY 16:	\$104.161	\$248,742	\$88,690
Expenditures During FY 16:	\$96.773	\$239,956	\$97,758
Per Capita Revenue:	\$213	\$660	\$240
Per Capita Expenditures:	\$197	\$647	\$261
Operating Income (loss):	\$7.388	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	854.78%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$827.193	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.688	\$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:	\$122,491	\$404,199	\$31,109
Per Capita Debt:	\$295	\$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:	\$119.014	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$287	\$2,411	\$992
Revenue Collected During FY 16:	\$186.267	\$248,742	\$88,690
Expenditures During FY 16:	\$110.829	\$239,956	\$97,758
Per Capita Revenue:	\$449	\$660	\$240
Per Capita Expenditures:	\$267	\$647	\$261
Operating Income (loss):	\$75.438	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	175.45%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$194.452	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$469	\$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:	\$2,822,261	\$12,217,292	\$2,700,000
Per Capita Debt:	\$855	\$1,619	\$786
General Obligation Debt over EAV:	3.60%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,388,179	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,541	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,010,432	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,034,173	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$306	\$491	\$356
Per Capita Expenditures:	\$313	\$468	\$345
Operating Income (loss):	-\$23,741	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	802.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,298,065	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,514	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopewell Village**

Unit Code: **059/012/32** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$269,960**

Equalized Assessed Valuation: **\$8,129,387**

Population: **410**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$31,888**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$178,114	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$434	\$920	\$543
Revenue Collected During FY 16:	\$118,103	\$288,018	\$122,354
Expenditures During FY 16:	\$138,472	\$291,959	\$113,390
Per Capita Revenue:	\$288	\$728	\$325
Per Capita Expenditures:	\$338	\$777	\$314
Revenues over (under) Expenditures:	-\$20,369	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	112.33%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$155,539	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$379	\$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:	\$196,739	\$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:	\$358,496	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$874	\$2,411	\$992
Revenue Collected During FY 16:	\$82,190	\$248,742	\$88,690
Expenditures During FY 16:	\$73,311	\$239,956	\$97,758
Per Capita Revenue:	\$200	\$660	\$240
Per Capita Expenditures:	\$179	\$647	\$261
Operating Income (loss):	\$8,879	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	504.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$369,581	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$901	\$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:	\$1,289,812	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$523	\$646	\$481
Revenue Collected During FY 16:	\$1,171,521	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$938,955	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$475	\$821	\$658
Per Capita Expenditures:	\$381	\$808	\$649
Revenues over (under) Expenditures:	\$232,566	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	161.07%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,512,378	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$614	\$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:	\$162,702	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,349,676	-\$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:	\$440,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$179	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,365,559	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.801	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,009,375	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$739,989	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$410	\$491	\$356
Per Capita Expenditures:	\$300	\$468	\$345
Operating Income (loss):	\$269,386	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1303.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,644,945	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,914	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

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:	\$110,124	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$225	\$920	\$543
Revenue Collected During FY 16:	\$123,512	\$288,018	\$122,354
Expenditures During FY 16:	\$107,949	\$291,959	\$113,390
Per Capita Revenue:	\$253	\$728	\$325
Per Capita Expenditures:	\$221	\$777	\$314
Revenues over (under) Expenditures:	\$15,563	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	116.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$125,687	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$257	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,158	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$93,529	\$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:	\$421,000	\$404,199	\$31,109
Per Capita Debt:	\$861	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$739.990	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.513	\$2,411	\$992
Revenue Collected During FY 16:	\$503.054	\$248,742	\$88,690
Expenditures During FY 16:	\$342.748	\$239,956	\$97,758
Per Capita Revenue:	\$1.029	\$660	\$240
Per Capita Expenditures:	\$701	\$647	\$261
Operating Income (loss):	\$160.306	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	262.67%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$900.296	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.841	\$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:	\$14,244,716	\$134,742,616	\$79,395,355
Per Capita Debt:	\$548	\$2,570	\$1,961
General Obligation Debt over EAV:	0.00%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$82,436,347	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3.170	\$1,390	\$1,114
Revenue Collected During FY 16:	\$5,242,497	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,000,765	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$202	\$455	\$325
Per Capita Expenditures:	\$308	\$438	\$333
Operating Income (loss):	-\$2,758,268	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	1024.16%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$81,940,654	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$3.151	\$1,401	\$1,096