



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:	\$805,995	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$806	\$920	\$543
Revenue Collected During FY 16:	\$429,036	\$288,018	\$122,354
Expenditures During FY 16:	\$577,280	\$291,959	\$113,390
Per Capita Revenue:	\$429	\$728	\$325
Per Capita Expenditures:	\$577	\$777	\$314
Revenues over (under) Expenditures:	-\$148,244	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	113.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$657,751	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$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:	\$125,328	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$522,998	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **La Prairie Town**

Unit Code: **001/035/31** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,500**

Equalized Assessed Valuation: **\$462,717**

Population: **100**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$39,350	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$394	\$920	\$543
Revenue Collected During FY 16:	\$8,903	\$288,018	\$122,354
Expenditures During FY 16:	\$9,411	\$291,959	\$113,390
Per Capita Revenue:	\$89	\$728	\$325
Per Capita Expenditures:	\$94	\$777	\$314
Revenues over (under) Expenditures:	-\$508	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	412.73%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$38,842	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$388	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,842	\$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:	\$17.665	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$177	\$2,411	\$992
Revenue Collected During FY 16:	\$6.670	\$248,742	\$88,690
Expenditures During FY 16:	\$7.336	\$239,956	\$97,758
Per Capita Revenue:	\$67	\$660	\$240
Per Capita Expenditures:	\$73	\$647	\$261
Operating Income (loss):	-\$666	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	231.72%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$16.999	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$170	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kansas Village**

Unit Code: **023/025/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$933,300**

Equalized Assessed Valuation: **\$4,245,155**

Population: **834**

Employees:

 Full Time: **3**

 Part Time: **23**

 Salaries Paid: **\$145,100**

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:	\$468,351	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$562	\$920	\$543
Revenue Collected During FY 16:	\$228,863	\$288,018	\$122,354
Expenditures During FY 16:	\$209,815	\$291,959	\$113,390
Per Capita Revenue:	\$274	\$728	\$325
Per Capita Expenditures:	\$252	\$777	\$314
Revenues over (under) Expenditures:	\$19,048	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	232.30%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$487,399	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$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:	\$85,620	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$401,779	\$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:	\$731.622	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$877	\$2,411	\$992
Revenue Collected During FY 16:	\$113.327	\$248,742	\$88,690
Expenditures During FY 16:	\$182.167	\$239,956	\$97,758
Per Capita Revenue:	\$136	\$660	\$240
Per Capita Expenditures:	\$218	\$647	\$261
Operating Income (loss):	-\$68.840	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	363.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$662.782	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$795	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kempton Village**

Unit Code: **027/025/32** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$317,084**

Equalized Assessed Valuation: **\$1,466,225**

Population: **231**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$17,340**

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:	\$152,060	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$658	\$920	\$543
Revenue Collected During FY 16:	\$94,402	\$288,018	\$122,354
Expenditures During FY 16:	\$106,366	\$291,959	\$113,390
Per Capita Revenue:	\$409	\$728	\$325
Per Capita Expenditures:	\$460	\$777	\$314
Revenues over (under) Expenditures:	-\$11,964	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	127.50%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$135,618	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$587	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,499	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$79,119	\$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:	\$34,000	\$404,199	\$31,109
Per Capita Debt:	\$147	\$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:	\$50,421	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$218	\$2,411	\$992
Revenue Collected During FY 16:	\$45,575	\$248,742	\$88,690
Expenditures During FY 16:	\$41,194	\$239,956	\$97,758
Per Capita Revenue:	\$197	\$660	\$240
Per Capita Expenditures:	\$178	\$647	\$261
Operating Income (loss):	\$4,381	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	143.90%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$59,280	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$257	\$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:	\$788,973	\$12,217,292	\$2,700,000
Per Capita Debt:	\$322	\$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:	\$1,745,717	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$713	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,201,483	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$566,333	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$491	\$491	\$356
Per Capita Expenditures:	\$231	\$468	\$345
Operating Income (loss):	\$635,150	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	420.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,380,867	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$973	\$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:	\$114,156	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$921	\$920	\$543
Revenue Collected During FY 16:	\$62,233	\$288,018	\$122,354
Expenditures During FY 16:	\$68,087	\$291,959	\$113,390
Per Capita Revenue:	\$502	\$728	\$325
Per Capita Expenditures:	\$549	\$777	\$314
Revenues over (under) Expenditures:	-\$5,854	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	159.06%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$108,302	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$873	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,302	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$189,000	\$404,199	\$31,109
Per Capita Debt:	\$485	\$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:	\$639.696	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.640	\$2,411	\$992
Revenue Collected During FY 16:	\$316.693	\$248,742	\$88,690
Expenditures During FY 16:	\$91.846	\$239,956	\$97,758
Per Capita Revenue:	\$812	\$660	\$240
Per Capita Expenditures:	\$236	\$647	\$261
Operating Income (loss):	\$224.847	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	911.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$837.484	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.147	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kane Village**

Unit Code: 031/030/32 County: Greene

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$360,500

Equalized Assessed Valuation: \$1,736,753

Population: 1,500

Employees:

 Full Time:

 Part Time: 22

 Salaries Paid: \$34,328

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:	\$193,008	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$129	\$646	\$481
Revenue Collected During FY 16:	\$90,714	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$103,710	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$60	\$821	\$658
Per Capita Expenditures:	\$69	\$808	\$649
Revenues over (under) Expenditures:	-\$12,996	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	170.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$176,863	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$118	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,389	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$141,474	-\$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:	\$560,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$373	\$1,619	\$786
General Obligation Debt over EAV:	32.24%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$602.629	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$402	\$1,624	\$1,257
Revenue Collected During FY 16:	\$136.674	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$149.734	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$91	\$491	\$356
Per Capita Expenditures:	\$100	\$468	\$345
Operating Income (loss):	-\$13.060	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	395.85%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$592.718	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$395	\$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:	\$195.307	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.698	\$2,411	\$992
Revenue Collected During FY 16:	\$25.578	\$248,742	\$88,690
Expenditures During FY 16:	\$47.492	\$239,956	\$97,758
Per Capita Revenue:	\$222	\$660	\$240
Per Capita Expenditures:	\$413	\$647	\$261
Operating Income (loss):	-\$21.914	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	345.39%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$164.032	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.426	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **La Harpe City**

Unit Code: **034/055/30** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,105,180**

Equalized Assessed Valuation: **\$8,151,117**

Population: **1,385**

Employees:

 Full Time: **6**

 Part Time: **3**

 Salaries Paid: **\$276,854**

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:	\$303,138	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$219	\$646	\$481
Revenue Collected During FY 16:	\$432,276	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$436,483	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$312	\$821	\$658
Per Capita Expenditures:	\$315	\$808	\$649
Revenues over (under) Expenditures:	-\$4,207	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	70.00%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$305,531	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$221	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$456,060	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$49,418	\$12,217,292	\$2,700,000
Per Capita Debt:	\$36	\$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:	\$293.654	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$212	\$1,624	\$1,257
Revenue Collected During FY 16:	\$420.421	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$335.779	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$304	\$491	\$356
Per Capita Expenditures:	\$242	\$468	\$345
Operating Income (loss):	\$84.642	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	110.70%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$371.696	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$268	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lomax Village**

Unit Code: **036/025/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,844**

Equalized Assessed Valuation: **\$2,523,758**

Population: **454**

Employees:

 Full Time: **10**

 Part Time:

 Salaries Paid: **\$8,135**

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:	\$348,629	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$768	\$920	\$543
Revenue Collected During FY 16:	\$115,094	\$288,018	\$122,354
Expenditures During FY 16:	\$87,000	\$291,959	\$113,390
Per Capita Revenue:	\$254	\$728	\$325
Per Capita Expenditures:	\$192	\$777	\$314
Revenues over (under) Expenditures:	\$28,094	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	433.01%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$376,723	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$830	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$376,724	\$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:	Kewanee City		
Unit Code:	037/070/30	County:	Henry
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$114,720,096		
Equalized Assessed Valuation:	\$86,239,459		
Population:	12,916		
Employees:			
Full Time:	78		
Part Time:	37		
Salaries Paid:	\$4,787,127		

Blended Component Units

Number Submitted = 2
Kewanee Firefighters' Pension Trust
Kewanee Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,429,168	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$498	\$646	\$481
Revenue Collected During FY 16:	\$8,890,812	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,326,282	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$688	\$821	\$658
Per Capita Expenditures:	\$645	\$808	\$649
Revenues over (under) Expenditures:	\$564,530	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	83.03%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,913,659	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$535	\$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:	\$2,544,741	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$11,194,563	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,061,743	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,089	\$1,619	\$786
General Obligation Debt over EAV:	0.33%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1.675.647	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$130	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4.977.767	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4.649.997	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$385	\$491	\$356
Per Capita Expenditures:	\$360	\$468	\$345
Operating Income (loss):	\$327.770	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	127.43%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5.925.517	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$459	\$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:	Lisle Village		
Unit Code:	022/070/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,969,520		
Equalized Assessed Valuation:	\$954,318,739		
Population:	22,390		
Employees:			
Full Time:			96
Part Time:			22
Salaries Paid:			\$8,130,537

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,476,565	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$736	\$646	\$481
Revenue Collected During FY 16:	\$18,942,545	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,522,019	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$846	\$821	\$658
Per Capita Expenditures:	\$693	\$808	\$649
Revenues over (under) Expenditures:	\$3,420,526	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	121.77%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$18,900,736	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$844	\$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:	\$7,432,819	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$6,329,555	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$22,523,832	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,006	\$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:	\$39,819,765	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,778	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,581,735	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,905,263	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$294	\$491	\$356
Per Capita Expenditures:	\$353	\$468	\$345
Operating Income (loss):	-\$1,323,528	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	496.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$39,212,687	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,751	\$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:	\$19,497,763	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,303	\$1,619	\$786
General Obligation Debt over EAV:	14.22%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,274,365	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$977	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,577,260	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,970,468	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$423	\$491	\$356
Per Capita Expenditures:	\$469	\$468	\$345
Operating Income (loss):	-\$393,208	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	198.49%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,881,157	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$931	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kenney Village**

Unit Code: 020/025/32 County: Dewitt

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$323,244

Equalized Assessed Valuation: \$3,332,628

Population: 326

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$53,593

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:	\$293,244	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$900	\$920	\$543
Revenue Collected During FY 16:	\$122,102	\$288,018	\$122,354
Expenditures During FY 16:	\$193,205	\$291,959	\$113,390
Per Capita Revenue:	\$375	\$728	\$325
Per Capita Expenditures:	\$593	\$777	\$314
Revenues over (under) Expenditures:	-\$71,103	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	146.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$282,674	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$867	\$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:	\$66,744	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$123,084	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$92,846	\$404,199	\$31,109
Per Capita Debt:	\$285	\$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:	\$133,627	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$410	\$2,411	\$992
Revenue Collected During FY 16:	\$64,441	\$248,742	\$88,690
Expenditures During FY 16:	\$98,204	\$239,956	\$97,758
Per Capita Revenue:	\$198	\$660	\$240
Per Capita Expenditures:	\$301	\$647	\$261
Operating Income (loss):	-\$33,763	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	101.69%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$99,864	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$306	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaneville Village**

Unit Code: **045/110/32** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$529,747**

Equalized Assessed Valuation: **\$8,051,322**

Population: **488**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$13,201**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$104,198	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$214	\$920	\$543
Revenue Collected During FY 16:	\$82,878	\$288,018	\$122,354
Expenditures During FY 16:	\$62,040	\$291,959	\$113,390
Per Capita Revenue:	\$170	\$728	\$325
Per Capita Expenditures:	\$127	\$777	\$314
Revenues over (under) Expenditures:	\$20,838	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	202.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$125,351	\$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:	\$125,351	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Kankakee City		
Unit Code:	046/060/30	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,120,073		
Equalized Assessed Valuation:	\$222,696,263		
Population:	27,537		
Employees:			
Full Time:			215
Part Time:			2
Salaries Paid:			\$16,460,859

Blended Component Units

Number Submitted = 2
 Community Development Agency
 Environmental Services Utility

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,918,976	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$360	\$497	\$454
Revenue Collected During FY 16:	\$30,860,344	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$28,841,785	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,121	\$1,094	\$1,054
Per Capita Expenditures:	\$1,047	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,018,559	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	30.72%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$8,859,299	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$322	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,629,045	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$110,309,967	-\$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:	\$189,460,685	\$134,742,616	\$79,395,355
Per Capita Debt:	\$6,880	\$2,570	\$1,961
General Obligation Debt over EAV:	21.75%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,281,418	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$737	\$1,390	\$1,114
Revenue Collected During FY 16:	\$17,341,294	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$17,767,460	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$630	\$455	\$325
Per Capita Expenditures:	\$645	\$438	\$333
Operating Income (loss):	-\$426,166	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	109.05%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$19,375,709	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$704	\$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: **Limestone Village**

Unit Code: **046/095/32** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,935**

Equalized Assessed Valuation: **\$25,843,663**

Population: **1,555**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$67,858**

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:	\$698,962	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$449	\$646	\$481
Revenue Collected During FY 16:	\$355,429	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$251,163	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$229	\$821	\$658
Per Capita Expenditures:	\$162	\$808	\$649
Revenues over (under) Expenditures:	\$104,266	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	319.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$803,228	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$517	\$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:	\$399,874	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$403,354	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lisbon Village**

Unit Code: **047/010/32** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$433,447**

Equalized Assessed Valuation: **\$5,262,793**

Population: **285**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$19,952**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$84,652	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$297	\$920	\$543
Revenue Collected During FY 16:	\$326,970	\$288,018	\$122,354
Expenditures During FY 16:	\$273,948	\$291,959	\$113,390
Per Capita Revenue:	\$1,147	\$728	\$325
Per Capita Expenditures:	\$961	\$777	\$314
Revenues over (under) Expenditures:	\$53,022	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	50.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$137,674	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$483	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,124	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$110,550	\$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:	\$139,562	\$404,199	\$31,109
Per Capita Debt:	\$490	\$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

Number Submitted = 1
 Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,731,326	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$595	\$646	\$481
Revenue Collected During FY 16:	\$1,546,296	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,446,579	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$531	\$821	\$658
Per Capita Expenditures:	\$497	\$808	\$649
Revenues over (under) Expenditures:	\$99,717	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	126.58%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,831,043	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$629	\$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:	\$669,893	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,126,482	-\$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:	\$1,301,049	\$12,217,292	\$2,700,000
Per Capita Debt:	\$447	\$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:	\$6,881,320	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,364	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,207,766	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,143,156	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$415	\$491	\$356
Per Capita Expenditures:	\$393	\$468	\$345
Operating Income (loss):	\$64,610	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	607.61%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,945,930	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,386	\$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: **Kildeer Village**

Unit Code: **049/075/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,252,568**

Equalized Assessed Valuation: **\$293,038,018**

Population: **3,968**

Employees:

 Full Time: **11**

 Part Time: **6**

 Salaries Paid: **\$1,027,281**

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,406,095	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,110	\$646	\$481
Revenue Collected During FY 16:	\$4,191,237	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,732,950	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,056	\$821	\$658
Per Capita Expenditures:	\$941	\$808	\$649
Revenues over (under) Expenditures:	\$458,287	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	127.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,770,055	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,202	\$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:	\$515,401	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,349,042	-\$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:	\$1,655,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$417	\$1,619	\$786
General Obligation Debt over EAV:	0.56%	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:	Lake Barrington Village		
Unit Code:	049/080/32	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,509,337		
Equalized Assessed Valuation:	\$293,890,432		
Population:	4,973		
Employees:			
	Full Time:	3	
	Part Time:	9	
	Salaries Paid:	\$393,267	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,893,496	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$381	\$646	\$481
Revenue Collected During FY 16:	\$2,551,705	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,608,389	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$513	\$821	\$658
Per Capita Expenditures:	\$525	\$808	\$649
Revenues over (under) Expenditures:	-\$56,684	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	70.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,836,812	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$369	\$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:	\$576,416	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,147,062	-\$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:	\$6,990,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,406	\$1,619	\$786
General Obligation Debt over EAV:	2.38%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,551,581	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$513	\$1,624	\$1,257
Revenue Collected During FY 16:	\$876,702	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$502,375	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$176	\$491	\$356
Per Capita Expenditures:	\$101	\$468	\$345
Operating Income (loss):	\$374,327	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	582.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,925,908	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$588	\$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:	\$13,362,495	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,335	\$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:	\$6,066,555	\$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:	\$1,222,763	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,339,657	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$214	\$491	\$356
Per Capita Expenditures:	\$234	\$468	\$345
Operating Income (loss):	-\$116,894	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	440.55%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,901,831	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,031	\$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:	\$57,911,541	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,989	\$1,619	\$786
General Obligation Debt over EAV:	1.84%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$44,855,712	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,315	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,156,479	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,123,003	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$524	\$491	\$356
Per Capita Expenditures:	\$471	\$468	\$345
Operating Income (loss):	\$1,033,476	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	495.28%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$45,184,370	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,332	\$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:	\$3,147,108	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$360	\$646	\$481
Revenue Collected During FY 16:	\$5,075,632	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,694,866	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$581	\$821	\$658
Per Capita Expenditures:	\$537	\$808	\$649
Revenues over (under) Expenditures:	\$380,766	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	81.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,831,318	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$438	\$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:	\$1,674,719	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,653,816	-\$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:	\$2,691,768	\$12,217,292	\$2,700,000
Per Capita Debt:	\$308	\$1,619	\$786
General Obligation Debt over EAV:	1.17%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,860,822	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,158	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,363,091	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,038,324	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$270	\$491	\$356
Per Capita Expenditures:	\$233	\$468	\$345
Operating Income (loss):	\$324,767	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	926.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$18,882,145	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,160	\$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:	Lake Zurich Village		
Unit Code:	049/100/32	County:	Lake
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,192,481		
Equalized Assessed Valuation:	\$794,190,580		
Population:	19,993		
Employees:			
Full Time:			159
Part Time:			130
Salaries Paid:			\$24,366,956

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:	\$17,056,418	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$853	\$646	\$481
Revenue Collected During FY 16:	\$53,351,804	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$49,031,035	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,669	\$821	\$658
Per Capita Expenditures:	\$2,452	\$808	\$649
Revenues over (under) Expenditures:	\$4,320,769	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	36.62%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$17,956,161	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$898	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,026,955	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$56,718,186	-\$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:	\$83,623,106	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,183	\$1,619	\$786
General Obligation Debt over EAV:	0.24%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$43,118,898	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,157	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,959,865	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,452,628	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$448	\$491	\$356
Per Capita Expenditures:	\$423	\$468	\$345
Operating Income (loss):	\$507,237	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	508.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$42,996,598	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,151	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Libertyville Village**

Unit Code: **049/105/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$62,123,899**

Equalized Assessed Valuation: **\$1,101,413,084**

Population: **20,315**

Employees:

Full Time:	161
Part Time:	342
Salaries Paid:	\$15,825,126

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:	\$15,837,219	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$780	\$646	\$481
Revenue Collected During FY 16:	\$28,964,624	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$27,940,092	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,426	\$821	\$658
Per Capita Expenditures:	\$1,375	\$808	\$649
Revenues over (under) Expenditures:	\$1,024,532	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	51.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$14,363,254	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$707	\$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:	\$4,940,551	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$23,746,067	-\$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:	\$50,982,370	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,510	\$1,619	\$786
General Obligation Debt over EAV:	4.62%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,719,392	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,020	\$1,624	\$1,257
Revenue Collected During FY 16:	\$11,705,207	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$13,348,118	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$576	\$491	\$356
Per Capita Expenditures:	\$657	\$468	\$345
Operating Income (loss):	-\$1,642,911	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	148.22%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$19,784,843	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$974	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loda Village		
Unit Code:	038/065/32	County:	Iroquois
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$438,350		
Equalized Assessed Valuation:	\$3,278,696		
Population:	419		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$32,803	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$517,848	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,236	\$920	\$543
Revenue Collected During FY 16:	\$144,191	\$288,018	\$122,354
Expenditures During FY 16:	\$90,438	\$291,959	\$113,390
Per Capita Revenue:	\$344	\$728	\$325
Per Capita Expenditures:	\$216	\$777	\$314
Revenues over (under) Expenditures:	\$53,753	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	632.04%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$571,601	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,364	\$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:	\$110,671	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$499,949	\$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:	\$469.677	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.121	\$2,411	\$992
Revenue Collected During FY 16:	\$87.498	\$248,742	\$88,690
Expenditures During FY 16:	\$83.299	\$239,956	\$97,758
Per Capita Revenue:	\$209	\$660	\$240
Per Capita Expenditures:	\$199	\$647	\$261
Operating Income (loss):	\$4.199	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	568.89%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$473.876	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.131	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Justice Village**

Unit Code: **016/285/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,778,459**

Equalized Assessed Valuation: **\$138,402,437**

Population: **12,844**

Employees:

 Full Time: **32**

 Part Time: **15**

 Salaries Paid: **\$3,513,436**

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:	\$3,602,195	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$280	\$646	\$481
Revenue Collected During FY 16:	\$8,450,045	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,699,070	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$658	\$821	\$658
Per Capita Expenditures:	\$677	\$808	\$649
Revenues over (under) Expenditures:	-\$249,025	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	32.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,843,657	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$221	\$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:	\$2,513,202	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$23,644,717	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,307,944	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,970	\$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:	\$1,487,029	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$116	\$1,624	\$1,257
Revenue Collected During FY 16:	\$652,548	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$760,152	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$51	\$491	\$356
Per Capita Expenditures:	\$59	\$468	\$345
Operating Income (loss):	-\$107,604	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	165.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,259,425	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$98	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Liberty Village**

Unit Code: **001/040/32** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$587,200**

Equalized Assessed Valuation: **\$5,465,337**

Population: **516**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$55,129**

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:	\$321,162	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$622	\$920	\$543
Revenue Collected During FY 16:	\$161,868	\$288,018	\$122,354
Expenditures During FY 16:	\$85,045	\$291,959	\$113,390
Per Capita Revenue:	\$314	\$728	\$325
Per Capita Expenditures:	\$165	\$777	\$314
Revenues over (under) Expenditures:	\$76,823	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	467.97%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$397,985	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$771	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,171	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$310,814	\$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:	\$1,194,752	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,315	\$2,411	\$992
Revenue Collected During FY 16:	\$132,537	\$248,742	\$88,690
Expenditures During FY 16:	\$103,758	\$239,956	\$97,758
Per Capita Revenue:	\$257	\$660	\$240
Per Capita Expenditures:	\$201	\$647	\$261
Operating Income (loss):	\$28,779	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1179.22%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,223,531	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,371	\$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:	\$104,987	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$840	\$920	\$543
Revenue Collected During FY 16:	\$32,503	\$288,018	\$122,354
Expenditures During FY 16:	\$23,884	\$291,959	\$113,390
Per Capita Revenue:	\$260	\$728	\$325
Per Capita Expenditures:	\$191	\$777	\$314
Revenues over (under) Expenditures:	\$8,619	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	453.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$108,296	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$866	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,608	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$83,688	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$133.224	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.066	\$2,411	\$992
Revenue Collected During FY 16:	\$19.236	\$248,742	\$88,690
Expenditures During FY 16:	\$36.444	\$239,956	\$97,758
Per Capita Revenue:	\$154	\$660	\$240
Per Capita Expenditures:	\$292	\$647	\$261
Operating Income (loss):	-\$17.208	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	332.91%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$121.326	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$971	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Loraine Village**

Unit Code: 001/050/32 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$79,940

Equalized Assessed Valuation: \$1,738,700

Population: 313

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$20,040

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$219,368	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$701	\$920	\$543
Revenue Collected During FY 16:	\$120,676	\$288,018	\$122,354
Expenditures During FY 16:	\$108,427	\$291,959	\$113,390
Per Capita Revenue:	\$386	\$728	\$325
Per Capita Expenditures:	\$346	\$777	\$314
Revenues over (under) Expenditures:	\$12,249	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	213.62%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$231,617	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$740	\$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:	\$53,892	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$109,482	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$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:	\$465,234	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$359	\$646	\$481
Revenue Collected During FY 16:	\$637,899	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$553,704	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$493	\$821	\$658
Per Capita Expenditures:	\$428	\$808	\$649
Revenues over (under) Expenditures:	\$84,195	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	99.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$549,429	\$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:	\$527,692	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$83,207	-\$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:	\$1,874,770	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,448	\$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:	\$3,523,433	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,721	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,978,038	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,907,167	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,527	\$491	\$356
Per Capita Expenditures:	\$1,473	\$468	\$345
Operating Income (loss):	\$70,871	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	188.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,594,304	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,776	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Moille Village	
Unit Code:	006/055/32	County: Bureau
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,274,500	
Equalized Assessed Valuation:	\$8,504,057	
Population:	705	
Employees:		
Full Time:	2	
Part Time:	10	
Salaries Paid:	\$106,115	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$177,505	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$252	\$920	\$543
Revenue Collected During FY 16:	\$229,308	\$288,018	\$122,354
Expenditures During FY 16:	\$206,559	\$291,959	\$113,390
Per Capita Revenue:	\$325	\$728	\$325
Per Capita Expenditures:	\$293	\$777	\$314
Revenues over (under) Expenditures:	\$22,749	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	92.18%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$190,402	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$270	\$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:	\$134,837	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$55,563	\$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:	\$160,819	\$404,199	\$31,109
Per Capita Debt:	\$228	\$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:	\$1,523,233	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,161	\$2,411	\$992
Revenue Collected During FY 16:	\$191,691	\$248,742	\$88,690
Expenditures During FY 16:	\$228,587	\$239,956	\$97,758
Per Capita Revenue:	\$272	\$660	\$240
Per Capita Expenditures:	\$324	\$647	\$261
Operating Income (loss):	-\$36,896	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	654.54%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,496,189	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,122	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kampsville Village**

Unit Code: **007/030/32** County: **Calhoun**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$233,200**

Equalized Assessed Valuation: **\$2,373,726**

Population: **350**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$10,906**

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:	\$135,012	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$386	\$920	\$543
Revenue Collected During FY 16:	\$94,921	\$288,018	\$122,354
Expenditures During FY 16:	\$99,967	\$291,959	\$113,390
Per Capita Revenue:	\$271	\$728	\$325
Per Capita Expenditures:	\$286	\$777	\$314
Revenues over (under) Expenditures:	-\$5,046	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	128.51%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$128,466	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$367	\$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:	\$31,002	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$59,464	\$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:	\$297.610	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$850	\$2,411	\$992
Revenue Collected During FY 16:	\$81.545	\$248,742	\$88,690
Expenditures During FY 16:	\$102.777	\$239,956	\$97,758
Per Capita Revenue:	\$233	\$660	\$240
Per Capita Expenditures:	\$294	\$647	\$261
Operating Income (loss):	-\$21.232	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	270.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$277.878	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$794	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2

City Cemetary

City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$933,030	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$640	\$646	\$481
Revenue Collected During FY 16:	\$820,415	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$857,796	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$563	\$821	\$658
Per Capita Expenditures:	\$589	\$808	\$649
Revenues over (under) Expenditures:	-\$37,381	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	104.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$895,649	\$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:	\$617,809	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$451,504	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,964	\$12,217,292	\$2,700,000
Per Capita Debt:	\$18	\$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:	\$2,739,055	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,880	\$1,624	\$1,257
Revenue Collected During FY 16:	\$629,655	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$537,892	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$432	\$491	\$356
Per Capita Expenditures:	\$369	\$468	\$345
Operating Income (loss):	\$91,763	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	526.28%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,830,818	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,943	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Longview Village		
Unit Code:	010/050/32	County:	Champaign
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,900		
Equalized Assessed Valuation:	\$771,280		
Population:	153		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$12,743		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$138,465	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$905	\$920	\$543
Revenue Collected During FY 16:	\$46,566	\$288,018	\$122,354
Expenditures During FY 16:	\$53,106	\$291,959	\$113,390
Per Capita Revenue:	\$304	\$728	\$325
Per Capita Expenditures:	\$347	\$777	\$314
Revenues over (under) Expenditures:	-\$6,540	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	248.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$131,925	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$862	\$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:	\$33,960	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$97,965	\$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:	\$145,322	\$404,199	\$31,109
Per Capita Debt:	\$950	\$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:	\$738.147	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.824	\$2,411	\$992
Revenue Collected During FY 16:	\$39.198	\$248,742	\$88,690
Expenditures During FY 16:	\$56.450	\$239,956	\$97,758
Per Capita Revenue:	\$256	\$660	\$240
Per Capita Expenditures:	\$369	\$647	\$261
Operating Income (loss):	-\$17.252	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1269.93%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$716.876	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.685	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ludlow Village**

Unit Code: **010/055/32** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$187,178**

Equalized Assessed Valuation: **\$2,552,382**

Population: **750**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$38,851**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$113,638	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$152	\$920	\$543
Revenue Collected During FY 16:	\$309,780	\$288,018	\$122,354
Expenditures During FY 16:	\$113,087	\$291,959	\$113,390
Per Capita Revenue:	\$413	\$728	\$325
Per Capita Expenditures:	\$151	\$777	\$314
Revenues over (under) Expenditures:	\$196,693	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	274.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$310,331	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$414	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$206,780	\$7,681	\$
Total Unreserved Funds:	\$103,551	\$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:	\$24,335	\$404,199	\$31,109
Per Capita Debt:	\$32	\$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:	\$115,867	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$154	\$2,411	\$992
Revenue Collected During FY 16:	\$57,094	\$248,742	\$88,690
Expenditures During FY 16:	\$45,015	\$239,956	\$97,758
Per Capita Revenue:	\$76	\$660	\$240
Per Capita Expenditures:	\$60	\$647	\$261
Operating Income (loss):	\$12,079	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	284.23%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$127,946	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$171	\$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:	\$96.173	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$899	\$2,411	\$992
Revenue Collected During FY 16:	\$32.308	\$248,742	\$88,690
Expenditures During FY 16:	\$34.571	\$239,956	\$97,758
Per Capita Revenue:	\$302	\$660	\$240
Per Capita Expenditures:	\$323	\$647	\$261
Operating Income (loss):	-\$2.263	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	256.87%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$88.803	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$830	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kincaid Village**

Unit Code: 011/030/32 County: Christian

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,295,200

Equalized Assessed Valuation: \$10,721,417

Population: 1,353

Employees:

 Full Time: 5

 Part Time: 8

 Salaries Paid: \$267,316

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:	\$404,136	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$299	\$646	\$481
Revenue Collected During FY 16:	\$421,442	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$514,272	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$311	\$821	\$658
Per Capita Expenditures:	\$380	\$808	\$649
Revenues over (under) Expenditures:	-\$92,830	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.53%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$311,306	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$230	\$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:	\$131,576	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$179,730	-\$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:	\$190,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$140	\$1,619	\$786
General Obligation Debt over EAV:	1.77%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,274,319	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,681	\$1,624	\$1,257
Revenue Collected During FY 16:	\$674,838	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$596,620	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$499	\$491	\$356
Per Capita Expenditures:	\$441	\$468	\$345
Operating Income (loss):	\$78,218	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	387.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,309,164	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,707	\$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:	\$229,855	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$204	\$646	\$481
Revenue Collected During FY 16:	\$601,994	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$576,795	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$535	\$821	\$658
Per Capita Expenditures:	\$513	\$808	\$649
Revenues over (under) Expenditures:	\$25,199	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	44.22%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$255,054	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$227	\$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:	\$241,558	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$13,496	-\$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:	\$1,350,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,200	\$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:	\$2,890,079	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,569	\$1,624	\$1,257
Revenue Collected During FY 16:	\$915,800	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$761,625	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$814	\$491	\$356
Per Capita Expenditures:	\$677	\$468	\$345
Operating Income (loss):	\$154,175	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	399.71%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,044,254	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,706	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,067,057		
Equalized Assessed Valuation:	\$1,389,616,358		
Population:	43,395		
Employees:			
Full Time:			259
Part Time:			38
Salaries Paid:			\$21,624,556

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:	\$19,028,776	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$439	\$497	\$454
Revenue Collected During FY 16:	\$41,275,692	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$40,554,124	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$951	\$1,094	\$1,054
Per Capita Expenditures:	\$935	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$721,568	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	47.39%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$19,218,847	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$443	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,782,371	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$46,498,842	-\$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:	\$11,514,322	\$134,742,616	\$79,395,355
Per Capita Debt:	\$265	\$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:	\$79,852,119	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,840	\$1,390	\$1,114
Revenue Collected During FY 16:	\$26,313,431	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$21,050,112	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$606	\$455	\$325
Per Capita Expenditures:	\$485	\$438	\$333
Operating Income (loss):	\$5,263,319	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	402.05%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$84,631,906	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,950	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lerna Village		
Unit Code:	015/025/32	County:	Coles
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$184,178		
Equalized Assessed Valuation:	\$1,507,502		
Population:	286		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$31,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$61,212	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$214	\$920	\$543
Revenue Collected During FY 16:	\$58,195	\$288,018	\$122,354
Expenditures During FY 16:	\$51,161	\$291,959	\$113,390
Per Capita Revenue:	\$203	\$728	\$325
Per Capita Expenditures:	\$179	\$777	\$314
Revenues over (under) Expenditures:	\$7,034	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	124.60%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$63,746	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$223	\$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:	\$19,797	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$43,949	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,928	\$404,199	\$31,109
Per Capita Debt:	\$21	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$46,235	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$162	\$2,411	\$992
Revenue Collected During FY 16:	\$58,588	\$248,742	\$88,690
Expenditures During FY 16:	\$66,030	\$239,956	\$97,758
Per Capita Revenue:	\$205	\$660	\$240
Per Capita Expenditures:	\$231	\$647	\$261
Operating Income (loss):	-\$7,442	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	65.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$43,293	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$151	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Long Grove Village**

Unit Code: 049/120/32 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,235,409

Equalized Assessed Valuation: \$562,228,735

Population: 8,058

Employees:

 Full Time: 4

 Part Time: 1

 Salaries Paid: \$436,006

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,601,681	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$943	\$646	\$481
Revenue Collected During FY 16:	\$5,614,385	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,538,382	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$697	\$821	\$658
Per Capita Expenditures:	\$687	\$808	\$649
Revenues over (under) Expenditures:	\$76,003	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	138.99%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,697,684	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$955	\$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:	\$3,974,921	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$616,576	-\$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:	\$4,980,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$618	\$1,619	\$786
General Obligation Debt over EAV:	0.15%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,045,728	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$502	\$1,624	\$1,257
Revenue Collected During FY 16:	\$67,424	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$236,511	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$8	\$491	\$356
Per Capita Expenditures:	\$29	\$468	\$345
Operating Income (loss):	-\$169,087	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1691.43%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,000,413	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$496	\$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:	Kenilworth Village		
Unit Code:	016/290/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,204,231		
Equalized Assessed Valuation:	\$262,457,645		
Population:	2,513		
Employees:			
Full Time:			20
Part Time:			31
Salaries Paid:			\$2,025,249

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,875,774	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,940	\$646	\$481
Revenue Collected During FY 16:	\$5,004,190	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,444,176	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,991	\$821	\$658
Per Capita Expenditures:	\$1,768	\$808	\$649
Revenues over (under) Expenditures:	\$560,014	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	114.99%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,110,570	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$2,034	\$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:	\$956,983	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$3,251,724	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,099,832	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,213	\$1,619	\$786
General Obligation Debt over EAV:	3.78%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,950,244	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,174	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,024,779	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,074,561	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$408	\$491	\$356
Per Capita Expenditures:	\$428	\$468	\$345
Operating Income (loss):	-\$49,782	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	599.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,443,917	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,564	\$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:	\$21,985,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,414	\$1,619	\$786
General Obligation Debt over EAV:	0.90%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$21.450.188	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.379	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6.558.918	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6.586.151	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$422	\$491	\$356
Per Capita Expenditures:	\$424	\$468	\$345
Operating Income (loss):	-\$27.233	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	315.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20.771.762	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.336	\$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:	\$3,225,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$237	\$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:	\$13,178,182	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$970	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,621,777	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,742,662	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$340	\$491	\$356
Per Capita Expenditures:	\$276	\$468	\$345
Operating Income (loss):	\$879,115	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	376.66%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$14,097,123	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,038	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lansing Village	
Unit Code:	016/305/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$60,918,272	
Equalized Assessed Valuation:	\$356,183,515	
Population:	28,349	
Employees:		
Full Time:		163
Part Time:		124
Salaries Paid:		\$12,911,234

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$7,280,330	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$257	\$497	\$454
Revenue Collected During FY 16:	\$28,531,919	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$24,993,095	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,006	\$1,094	\$1,054
Per Capita Expenditures:	\$882	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$3,538,824	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	36.09%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$9,020,305	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$318	\$507	\$464

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$14,858,858	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$58,860,976	-\$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:	\$108,627,265	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,832	\$2,570	\$1,961
General Obligation Debt over EAV:	4.24%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$27,409,858	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$967	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,085,183	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$7,626,863	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$285	\$455	\$325
Per Capita Expenditures:	\$269	\$438	\$333
Operating Income (loss):	\$458,320	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	367.84%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$28,054,875	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$990	\$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: **Lemont Village**

Unit Code: **016/310/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,685,259**

Equalized Assessed Valuation: **\$533,347,767**

Population: **16,861**

Employees:

Full Time:	65
Part Time:	66
Salaries Paid:	\$5,492,784

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,838,823	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$168	\$646	\$481
Revenue Collected During FY 16:	\$10,657,918	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,997,284	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$632	\$821	\$658
Per Capita Expenditures:	\$534	\$808	\$649
Revenues over (under) Expenditures:	\$1,660,634	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	47.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,249,693	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$252	\$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:	\$2,066,110	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,625,978	-\$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:	\$47,501,899	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,817	\$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:	\$43,820,498	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,599	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,928,298	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,768,489	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$292	\$491	\$356
Per Capita Expenditures:	\$283	\$468	\$345
Operating Income (loss):	\$159,809	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	905.44%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$43,175,951	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,561	\$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:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,390,828		
Equalized Assessed Valuation:	\$566,183,876		
Population:	12,590		
Employees:			
Full Time:	92		
Part Time:	190		
Salaries Paid:	\$8,067,943		

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:	\$23,310,350	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,851	\$646	\$481
Revenue Collected During FY 16:	\$25,943,898	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$26,911,366	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,061	\$821	\$658
Per Capita Expenditures:	\$2,138	\$808	\$649
Revenues over (under) Expenditures:	-\$967,468	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	81.13%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$21,834,195	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,734	\$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:	\$10,929,345	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$14,079,642	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$37,481,172	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,977	\$1,619	\$786
General Obligation Debt over EAV:	0.27%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,532,771	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$678	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,656,688	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,274,948	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$370	\$491	\$356
Per Capita Expenditures:	\$340	\$468	\$345
Operating Income (loss):	\$381,740	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	202.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,653,250	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$687	\$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:	\$3,749,691	\$12,217,292	\$2,700,000
Per Capita Debt:	\$413	\$1,619	\$786
General Obligation Debt over EAV:	0.42%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,967,290	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$327	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,405,005	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,690,738	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$265	\$491	\$356
Per Capita Expenditures:	\$296	\$468	\$345
Operating Income (loss):	-\$285,733	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	89.61%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,411,102	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$266	\$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:	\$1,839,456	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$173	\$646	\$481
Revenue Collected During FY 16:	\$10,875,898	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$9,272,123	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,024	\$821	\$658
Per Capita Expenditures:	\$873	\$808	\$649
Revenues over (under) Expenditures:	\$1,603,775	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	19.31%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,790,408	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$169	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$952,825	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$29,964,747	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$32,289,030	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,040	\$1,619	\$786
General Obligation Debt over EAV:	3.23%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,430,110	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$323	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,818,155	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,436,193	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$359	\$491	\$356
Per Capita Expenditures:	\$324	\$468	\$345
Operating Income (loss):	\$381,962	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	112.67%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,871,395	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$365	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Jewett Village**

Unit Code: **018/015/32** County: **Cumberland**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$127,000**

Equalized Assessed Valuation: **\$1,144,372**

Population: **223**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$12,850**

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:	\$80,325	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$360	\$920	\$543
Revenue Collected During FY 16:	\$62,005	\$288,018	\$122,354
Expenditures During FY 16:	\$45,128	\$291,959	\$113,390
Per Capita Revenue:	\$278	\$728	\$325
Per Capita Expenditures:	\$202	\$777	\$314
Revenues over (under) Expenditures:	\$16,877	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	215.39%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$97,202	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$436	\$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:	\$58,577	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$40,978	\$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:	\$15,111	\$404,199	\$31,109
Per Capita Debt:	\$68	\$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:	\$522.578	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.343	\$2,411	\$992
Revenue Collected During FY 16:	\$40.873	\$248,742	\$88,690
Expenditures During FY 16:	\$42.271	\$239,956	\$97,758
Per Capita Revenue:	\$183	\$660	\$240
Per Capita Expenditures:	\$190	\$647	\$261
Operating Income (loss):	-\$1.398	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1232.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$521.180	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.337	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Kingston Village**

Unit Code: **019/030/32** County: **Dekalb**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$981,563**

Equalized Assessed Valuation: **\$18,145,296**

Population: **1,164**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$206,447**

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:	\$444,128	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$382	\$646	\$481
Revenue Collected During FY 16:	\$428,384	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$537,805	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$368	\$821	\$658
Per Capita Expenditures:	\$462	\$808	\$649
Revenues over (under) Expenditures:	-\$109,421	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	75.34%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$405,207	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$348	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$374,427	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$82,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$70	\$1,619	\$786
General Obligation Debt over EAV:	0.13%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$234.422	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$201	\$1,624	\$1,257
Revenue Collected During FY 16:	\$375.639	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$293.848	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$323	\$491	\$356
Per Capita Expenditures:	\$252	\$468	\$345
Operating Income (loss):	\$81.791	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	83.62%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$245.713	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$211	\$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:	\$954,844	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$551	\$646	\$481
Revenue Collected During FY 16:	\$1,149,320	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,055,002	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$663	\$821	\$658
Per Capita Expenditures:	\$608	\$808	\$649
Revenues over (under) Expenditures:	\$94,318	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	99.45%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,049,162	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$605	\$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:	\$598,094	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$177,924	-\$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:	\$157,298	\$12,217,292	\$2,700,000
Per Capita Debt:	\$91	\$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:	\$2,122,937	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,224	\$1,624	\$1,257
Revenue Collected During FY 16:	\$309,364	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$372,824	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$178	\$491	\$356
Per Capita Expenditures:	\$215	\$468	\$345
Operating Income (loss):	-\$63,460	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	535.84%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,997,752	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,152	\$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:	\$247,900	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$736	\$920	\$543
Revenue Collected During FY 16:	\$168,983	\$288,018	\$122,354
Expenditures During FY 16:	\$241,983	\$291,959	\$113,390
Per Capita Revenue:	\$501	\$728	\$325
Per Capita Expenditures:	\$718	\$777	\$314
Revenues over (under) Expenditures:	-\$73,000	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	72.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$174,900	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$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:	\$36,354	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$138,546	\$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:	\$2,486	\$404,199	\$31,109
Per Capita Debt:	\$7	\$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:	\$172.253	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$511	\$2,411	\$992
Revenue Collected During FY 16:	\$104.071	\$248,742	\$88,690
Expenditures During FY 16:	\$81.274	\$239,956	\$97,758
Per Capita Revenue:	\$309	\$660	\$240
Per Capita Expenditures:	\$241	\$647	\$261
Operating Income (loss):	\$22.797	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	239.99%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$195.050	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$579	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keyesport Village**

Unit Code: 014/055/32 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$330,157

Equalized Assessed Valuation: \$3,419,926

Population: 409

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$66,427

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:	\$61,299	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$150	\$920	\$543
Revenue Collected During FY 16:	\$144,685	\$288,018	\$122,354
Expenditures During FY 16:	\$107,911	\$291,959	\$113,390
Per Capita Revenue:	\$354	\$728	\$325
Per Capita Expenditures:	\$264	\$777	\$314
Revenues over (under) Expenditures:	\$36,774	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	90.88%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$98,073	\$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:	\$13,140	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$84,933	\$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:	\$168,000	\$404,199	\$31,109
Per Capita Debt:	\$411	\$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:	\$698.783	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.709	\$2,411	\$992
Revenue Collected During FY 16:	\$179.719	\$248,742	\$88,690
Expenditures During FY 16:	\$226.175	\$239,956	\$97,758
Per Capita Revenue:	\$439	\$660	\$240
Per Capita Expenditures:	\$553	\$647	\$261
Operating Income (loss):	-\$46.456	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	288.42%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$652.327	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.595	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,279,811	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,470	\$646	\$481
Revenue Collected During FY 16:	\$1,790,817	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,019,992	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$615	\$821	\$658
Per Capita Expenditures:	\$694	\$808	\$649
Revenues over (under) Expenditures:	-\$229,175	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	200.53%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,050,636	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,391	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$506,303	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,675,357	-\$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:	\$4,892,654	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,680	\$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:	\$3,876,167	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,331	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,249,224	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,025,040	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$429	\$491	\$356
Per Capita Expenditures:	\$352	\$468	\$345
Operating Income (loss):	\$224,184	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	400.02%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,100,351	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,408	\$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:	\$53,489	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$457	\$2,411	\$992
Revenue Collected During FY 16:	\$19,190	\$248,742	\$88,690
Expenditures During FY 16:	\$21,347	\$239,956	\$97,758
Per Capita Revenue:	\$164	\$660	\$240
Per Capita Expenditures:	\$182	\$647	\$261
Operating Income (loss):	-\$2,157	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	240.46%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$51,332	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$439	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Lovington Village

Unit Code: 070/030/32 County: Moultrie

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$667,090

Equalized Assessed Valuation: \$7,816,586

Population: 1,130

Employees:

 Full Time: 5

 Part Time: 12

 Salaries Paid: \$217,482

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$50,087	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$44	\$646	\$481
Revenue Collected During FY 16:	\$379,097	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$354,460	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$335	\$821	\$658
Per Capita Expenditures:	\$314	\$808	\$649
Revenues over (under) Expenditures:	\$24,637	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-12.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$45,450	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$40	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,407	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$80,857	-\$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:	\$330,872	\$12,217,292	\$2,700,000
Per Capita Debt:	\$293	\$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:	\$1,843,822	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,632	\$1,624	\$1,257
Revenue Collected During FY 16:	\$263,473	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$327,170	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$233	\$491	\$356
Per Capita Expenditures:	\$290	\$468	\$345
Operating Income (loss):	-\$63,697	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	550.21%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,800,125	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,593	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,068,000	\$404,199	\$31,109
Per Capita Debt:	\$2,519	\$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:	\$585.350	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.381	\$2,411	\$992
Revenue Collected During FY 16:	\$172.894	\$248,742	\$88,690
Expenditures During FY 16:	\$232.733	\$239,956	\$97,758
Per Capita Revenue:	\$408	\$660	\$240
Per Capita Expenditures:	\$549	\$647	\$261
Operating Income (loss):	-\$59.839	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	225.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$525.511	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.239	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kingston Mines Village**

Unit Code: **072/050/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$277,150**

Equalized Assessed Valuation: **\$3,510,843**

Population: **302**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$33,748**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$223,362	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$740	\$920	\$543
Revenue Collected During FY 16:	\$113,850	\$288,018	\$122,354
Expenditures During FY 16:	\$75,370	\$291,959	\$113,390
Per Capita Revenue:	\$377	\$728	\$325
Per Capita Expenditures:	\$250	\$777	\$314
Revenues over (under) Expenditures:	\$38,480	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	332.59%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$250,670	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$830	\$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:	\$52,343	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$198,327	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$125,000	\$404,199	\$31,109
Per Capita Debt:	\$414	\$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:	\$441.858	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.463	\$2,411	\$992
Revenue Collected During FY 16:	\$107.811	\$248,742	\$88,690
Expenditures During FY 16:	\$99.217	\$239,956	\$97,758
Per Capita Revenue:	\$357	\$660	\$240
Per Capita Expenditures:	\$329	\$647	\$261
Operating Income (loss):	\$8.594	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	465.27%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$461.624	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.529	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kinderhook Village**

Unit Code: **075/045/32** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$140,832**

Equalized Assessed Valuation: **\$1,545,513**

Population: **216**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$15,783**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$45,890	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$212	\$920	\$543
Revenue Collected During FY 16:	\$42,698	\$288,018	\$122,354
Expenditures During FY 16:	\$53,735	\$291,959	\$113,390
Per Capita Revenue:	\$198	\$728	\$325
Per Capita Expenditures:	\$249	\$777	\$314
Revenues over (under) Expenditures:	-\$11,037	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	64.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$34,853	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$161	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,153	\$7,681	\$
Total Unreserved Funds:	\$32,700	\$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:	\$105,500	\$404,199	\$31,109
Per Capita Debt:	\$488	\$992	\$77
General Obligation Debt over EAV:	6.83%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$272.620	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.262	\$2,411	\$992
Revenue Collected During FY 16:	\$53.294	\$248,742	\$88,690
Expenditures During FY 16:	\$65.197	\$239,956	\$97,758
Per Capita Revenue:	\$247	\$660	\$240
Per Capita Expenditures:	\$302	\$647	\$261
Operating Income (loss):	-\$11.903	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	399.89%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$260.717	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.207	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Karnak Village**

Unit Code: **077/010/32** County: **Pulaski**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$528,562**

Equalized Assessed Valuation: **\$1,388,385**

Population: **499**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$128,882**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$70,745	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$142	\$920	\$543
Revenue Collected During FY 16:	\$210,606	\$288,018	\$122,354
Expenditures During FY 16:	\$213,156	\$291,959	\$113,390
Per Capita Revenue:	\$422	\$728	\$325
Per Capita Expenditures:	\$427	\$777	\$314
Revenues over (under) Expenditures:	-\$2,550	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	31.99%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$68,195	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$137	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,805	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$29,390	\$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:	\$212,623	\$404,199	\$31,109
Per Capita Debt:	\$426	\$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:	\$1,060,987	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,126	\$2,411	\$992
Revenue Collected During FY 16:	\$301,484	\$248,742	\$88,690
Expenditures During FY 16:	\$382,057	\$239,956	\$97,758
Per Capita Revenue:	\$604	\$660	\$240
Per Capita Expenditures:	\$766	\$647	\$261
Operating Income (loss):	-\$80,573	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	256.61%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$980,414	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,965	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kaskaskia Village**

Unit Code: **079/035/32** County: **Randolph**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$5,298**

Equalized Assessed Valuation: **\$**

Population: **13**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$55**

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:	\$17,571	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,352	\$920	\$543
Revenue Collected During FY 16:	\$2,391	\$288,018	\$122,354
Expenditures During FY 16:	\$5,299	\$291,959	\$113,390
Per Capita Revenue:	\$184	\$728	\$325
Per Capita Expenditures:	\$408	\$777	\$314
Revenues over (under) Expenditures:	-\$2,908	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	276.71%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$14,663	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,128	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$14,664	\$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: **Jerome Village**

Unit Code: **083/060/32** County: **Sangamon**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$2,133,014**

Equalized Assessed Valuation: **\$27,173,558**

Population: **1,656**

Employees:

 Full Time: **9**

 Part Time: **11**

 Salaries Paid: **\$515,575**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$155,582	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$94	\$646	\$481
Revenue Collected During FY 16:	\$1,156,550	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,075,593	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$698	\$821	\$658
Per Capita Expenditures:	\$650	\$808	\$649
Revenues over (under) Expenditures:	\$80,957	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	33.89%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$364,487	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$220	\$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:	\$270,291	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$94,196	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,313	\$12,217,292	\$2,700,000
Per Capita Debt:	\$8	\$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:	\$35.385	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$21	\$1,624	\$1,257
Revenue Collected During FY 16:	\$508.906	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$411.859	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$307	\$491	\$356
Per Capita Expenditures:	\$249	\$468	\$345
Operating Income (loss):	\$97.047	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	120.63%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$496.817	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$300	\$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:	\$573,679	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$382	\$646	\$481
Revenue Collected During FY 16:	\$936,732	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$789,085	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$623	\$821	\$658
Per Capita Expenditures:	\$525	\$808	\$649
Revenues over (under) Expenditures:	\$147,647	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	91.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$721,326	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$480	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,745	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$458,581	-\$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:	\$38,370	\$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:	\$	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,624	\$1,257
Revenue Collected During FY 16:	\$	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$	\$491	\$356
Per Capita Expenditures:	\$	\$468	\$345
Operating Income (loss):	\$	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.00%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$217,434	\$404,199	\$31,109
Per Capita Debt:	\$244	\$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:	\$373.470	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$419	\$2,411	\$992
Revenue Collected During FY 16:	\$326.684	\$248,742	\$88,690
Expenditures During FY 16:	\$361.549	\$239,956	\$97,758
Per Capita Revenue:	\$367	\$660	\$240
Per Capita Expenditures:	\$406	\$647	\$261
Operating Income (loss):	-\$34.865	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	551.27%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1.993.109	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.237	\$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:	\$147,710	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$739	\$920	\$543
Revenue Collected During FY 16:	\$33,566	\$288,018	\$122,354
Expenditures During FY 16:	\$13,980	\$291,959	\$113,390
Per Capita Revenue:	\$168	\$728	\$325
Per Capita Expenditures:	\$70	\$777	\$314
Revenues over (under) Expenditures:	\$19,586	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1196.68%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$167,296	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$836	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$263,496	\$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:	\$79,963	\$404,199	\$31,109
Per Capita Debt:	\$355	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$39,333	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$175	\$2,411	\$992
Revenue Collected During FY 16:	\$49,626	\$248,742	\$88,690
Expenditures During FY 16:	\$48,584	\$239,956	\$97,758
Per Capita Revenue:	\$221	\$660	\$240
Per Capita Expenditures:	\$216	\$647	\$261
Operating Income (loss):	\$1,042	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	81.58%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$39,635	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$176	\$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:	\$12,994,248	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,786	\$1,619	\$786
General Obligation Debt over EAV:	1.97%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$35,733,408	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,912	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,998,444	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,917,486	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$687	\$491	\$356
Per Capita Expenditures:	\$813	\$468	\$345
Operating Income (loss):	-\$919,042	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	588.77%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$34,840,505	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,789	\$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="2"/>
Part Time:	<input type="text" value="10"/>
Salaries Paid:	<input type="text" value="\$92,666"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$168,610	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$292	\$920	\$543
Revenue Collected During FY 16:	\$147,344	\$288,018	\$122,354
Expenditures During FY 16:	\$205,434	\$291,959	\$113,390
Per Capita Revenue:	\$255	\$728	\$325
Per Capita Expenditures:	\$356	\$777	\$314
Revenues over (under) Expenditures:	-\$58,090	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	66.70%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$137,019	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$237	\$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:	\$44,272	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$100,906	\$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:	\$755.816	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.310	\$2,411	\$992
Revenue Collected During FY 16:	\$177.762	\$248,742	\$88,690
Expenditures During FY 16:	\$135.867	\$239,956	\$97,758
Per Capita Revenue:	\$308	\$660	\$240
Per Capita Expenditures:	\$235	\$647	\$261
Operating Income (loss):	\$41.895	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	567.62%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$771.212	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.337	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Keithsburg City**

Unit Code: **066/020/30** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$706,838**

Equalized Assessed Valuation: **\$3,731,836**

Population: **609**

Employees:

 Full Time: **1**

 Part Time: **27**

 Salaries Paid: **\$110,635**

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:	\$387,883	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$637	\$920	\$543
Revenue Collected During FY 16:	\$568,087	\$288,018	\$122,354
Expenditures During FY 16:	\$544,134	\$291,959	\$113,390
Per Capita Revenue:	\$933	\$728	\$325
Per Capita Expenditures:	\$893	\$777	\$314
Revenues over (under) Expenditures:	\$23,953	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	57.13%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$310,844	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$510	\$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:	\$44,625	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$194,801	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$71,418	\$404,199	\$31,109
Per Capita Debt:	\$117	\$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:	\$603.025	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$990	\$2,411	\$992
Revenue Collected During FY 16:	\$167.444	\$248,742	\$88,690
Expenditures During FY 16:	\$196.891	\$239,956	\$97,758
Per Capita Revenue:	\$275	\$660	\$240
Per Capita Expenditures:	\$323	\$647	\$261
Operating Income (loss):	-\$29.447	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	282.20%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$555.618	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$912	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

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:	\$1,584,622	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$894	\$646	\$481
Revenue Collected During FY 16:	\$704,364	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$784,320	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$397	\$821	\$658
Per Capita Expenditures:	\$443	\$808	\$649
Revenues over (under) Expenditures:	-\$79,956	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	75.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$592,465	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$334	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$122,477	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$554,988	-\$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:	\$2,824,621	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,594	\$1,624	\$1,257
Revenue Collected During FY 16:	\$948,738	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$861,310	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$535	\$491	\$356
Per Capita Expenditures:	\$486	\$468	\$345
Operating Income (loss):	\$87,428	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	327.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,820,136	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,591	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keensburg Village		
Unit Code:	093/020/32	County:	Wabash
Fiscal Year End:	6/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$113,508		
Equalized Assessed Valuation:	\$731,895		
Population:	205		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$16,735	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$33,762	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$165	\$920	\$543
Revenue Collected During FY 16:	\$46,792	\$288,018	\$122,354
Expenditures During FY 16:	\$47,321	\$291,959	\$113,390
Per Capita Revenue:	\$228	\$728	\$325
Per Capita Expenditures:	\$231	\$777	\$314
Revenues over (under) Expenditures:	-\$529	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	70.23%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$33,233	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$162	\$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:	\$8,740	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$3,757	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$178,000	\$404,199	\$31,109
Per Capita Debt:	\$868	\$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:	\$520.601	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.540	\$2,411	\$992
Revenue Collected During FY 16:	\$69.733	\$248,742	\$88,690
Expenditures During FY 16:	\$93.274	\$239,956	\$97,758
Per Capita Revenue:	\$340	\$660	\$240
Per Capita Expenditures:	\$455	\$647	\$261
Operating Income (loss):	-\$23.541	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	532.90%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$497.060	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.425	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kirkwood Village		
Unit Code:	094/015/32	County:	Warren
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,764,892		
Equalized Assessed Valuation:	\$4,928,240		
Population:	714		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$88,367		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$282,010	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$395	\$920	\$543
Revenue Collected During FY 16:	\$175,346	\$288,018	\$122,354
Expenditures During FY 16:	\$151,369	\$291,959	\$113,390
Per Capita Revenue:	\$246	\$728	\$325
Per Capita Expenditures:	\$212	\$777	\$314
Revenues over (under) Expenditures:	\$23,977	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	201.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$304,717	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$427	\$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:	\$148,999	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$155,718	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,909,876	\$404,199	\$31,109
Per Capita Debt:	\$4,075	\$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:	\$2,091,242	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,929	\$2,411	\$992
Revenue Collected During FY 16:	\$259,550	\$248,742	\$88,690
Expenditures During FY 16:	\$352,963	\$239,956	\$97,758
Per Capita Revenue:	\$364	\$660	\$240
Per Capita Expenditures:	\$494	\$647	\$261
Operating Income (loss):	-\$93,413	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	566.38%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,999,099	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,800	\$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:	\$555,546	\$404,199	\$31,109
Per Capita Debt:	\$1,678	\$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:	\$1,176,418	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,554	\$2,411	\$992
Revenue Collected During FY 16:	\$102,533	\$248,742	\$88,690
Expenditures During FY 16:	\$111,261	\$239,956	\$97,758
Per Capita Revenue:	\$310	\$660	\$240
Per Capita Expenditures:	\$336	\$647	\$261
Operating Income (loss):	-\$8,728	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1049.51%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,167,690	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,528	\$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:	\$119,000	\$404,199	\$31,109
Per Capita Debt:	\$324	\$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:	\$977.023	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.662	\$2,411	\$992
Revenue Collected During FY 16:	\$180.191	\$248,742	\$88,690
Expenditures During FY 16:	\$209.913	\$239,956	\$97,758
Per Capita Revenue:	\$491	\$660	\$240
Per Capita Expenditures:	\$572	\$647	\$261
Operating Income (loss):	-\$29.722	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	451.28%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$947.301	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.581	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Johnsonville Village**

Unit Code: **096/030/32** County: **Wayne**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,350**

Equalized Assessed Valuation: **\$326,879**

Population: **69**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$3,765**

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:	\$72,150	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,046	\$920	\$543
Revenue Collected During FY 16:	\$14,291	\$288,018	\$122,354
Expenditures During FY 16:	\$14,486	\$291,959	\$113,390
Per Capita Revenue:	\$207	\$728	\$325
Per Capita Expenditures:	\$210	\$777	\$314
Revenues over (under) Expenditures:	-\$195	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	496.72%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$71,955	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,043	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$71,955	\$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: **Keenes Village**

Unit Code: **096/035/32** County: **Wayne**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,970**

Equalized Assessed Valuation: **\$206,474**

Population: **83**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$54,439	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$656	\$920	\$543
Revenue Collected During FY 16:	\$13,672	\$288,018	\$122,354
Expenditures During FY 16:	\$19,510	\$291,959	\$113,390
Per Capita Revenue:	\$165	\$728	\$325
Per Capita Expenditures:	\$235	\$777	\$314
Revenues over (under) Expenditures:	-\$5,838	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	244.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$47,688	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$575	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,966	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$13,167	\$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:	\$20,000	\$404,199	\$31,109
Per Capita Debt:	\$241	\$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:	\$153.580	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.850	\$2,411	\$992
Revenue Collected During FY 16:	\$17.089	\$248,742	\$88,690
Expenditures During FY 16:	\$35.799	\$239,956	\$97,758
Per Capita Revenue:	\$206	\$660	\$240
Per Capita Expenditures:	\$431	\$647	\$261
Operating Income (loss):	-\$18.710	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	376.74%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$134.870	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.625	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Lyndon Village**

Unit Code: **098/035/32** County: **Whiteside**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,578,829**

Equalized Assessed Valuation: **\$5,016,837**

Population: **600**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$152,494**

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:	\$359,901	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$600	\$920	\$543
Revenue Collected During FY 16:	\$386,881	\$288,018	\$122,354
Expenditures During FY 16:	\$365,297	\$291,959	\$113,390
Per Capita Revenue:	\$645	\$728	\$325
Per Capita Expenditures:	\$609	\$777	\$314
Revenues over (under) Expenditures:	\$21,584	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	104.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$381,485	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$636	\$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:	\$381,495	\$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:	\$40.399	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$67	\$2,411	\$992
Revenue Collected During FY 16:	\$56.069	\$248,742	\$88,690
Expenditures During FY 16:	\$44.214	\$239,956	\$97,758
Per Capita Revenue:	\$93	\$660	\$240
Per Capita Expenditures:	\$74	\$647	\$261
Operating Income (loss):	\$11.855	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	118.18%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$52.254	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$87	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,039,757		
Equalized Assessed Valuation:	\$2,718,023,661		
Population:	149,386		
Employees:			
Full Time:	784		
Part Time:	78		
Salaries Paid:	\$87,064,369		

Blended Component Units

Number Submitted = 2
Joliet Firefighters' Pension Fund
Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$68,155,735	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$456	\$497	\$454
Revenue Collected During FY 16:	\$182,698,687	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$181,070,499	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,223	\$1,094	\$1,054
Per Capita Expenditures:	\$1,212	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,628,188	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	35.67%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$64,590,379	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$432	\$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:	\$17,361,426	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$427,905,826	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$83,844,150	\$134,742,616	\$79,395,355
Per Capita Debt:	\$561	\$2,570	\$1,961
General Obligation Debt over EAV:	0.29%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$250,304,430	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.676	\$1,390	\$1,114
Revenue Collected During FY 16:	\$48,799,744	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$43,046,268	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$327	\$455	\$325
Per Capita Expenditures:	\$288	\$438	\$333
Operating Income (loss):	\$5,753,476	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	589.67%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$253,828,996	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.699	\$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:	\$16,742,497	\$12,217,292	\$2,700,000
Per Capita Debt:	\$674	\$1,619	\$786
General Obligation Debt over EAV:	0.33%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$60,976,418	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,455	\$1,624	\$1,257
Revenue Collected During FY 16:	\$13,973,075	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$12,081,094	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$563	\$491	\$356
Per Capita Expenditures:	\$486	\$468	\$345
Operating Income (loss):	\$1,891,981	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	534.44%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$64,565,760	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,599	\$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:	\$185,263	\$12,217,292	\$2,700,000
Per Capita Debt:	\$53	\$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:	\$7,597,076	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,156	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,147,200	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,080,104	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$326	\$491	\$356
Per Capita Expenditures:	\$306	\$468	\$345
Operating Income (loss):	\$67,096	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	709.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,664,172	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,175	\$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:	\$12,906,390	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$538	\$646	\$481
Revenue Collected During FY 16:	\$19,557,549	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$23,235,459	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$815	\$821	\$658
Per Capita Expenditures:	\$968	\$808	\$649
Revenues over (under) Expenditures:	-\$3,677,910	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	84.71%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$19,683,787	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$820	\$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:	\$2,945,799	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,715,251	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$47,141,388	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,965	\$1,619	\$786
General Obligation Debt over EAV:	0.28%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$22,279,002	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$928	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,783,270	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,635,612	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$116	\$491	\$356
Per Capita Expenditures:	\$110	\$468	\$345
Operating Income (loss):	\$147,658	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	866.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$22,844,560	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$952	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,152,215	\$12,217,292	\$2,700,000
Per Capita Debt:	\$261	\$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:	\$4,427,648	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.002	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,372,805	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,355,221	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$311	\$491	\$356
Per Capita Expenditures:	\$307	\$468	\$345
Operating Income (loss):	\$17,584	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	329.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,461,847	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.010	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kell Village	
Unit Code:	058/035/32	County: Marion
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$69,800	
Equalized Assessed Valuation:	\$717,714	
Population:	213	
Employees:		
Full Time:		
Part Time:	11	
Salaries Paid:	\$8,453	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$83,876	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$394	\$920	\$543
Revenue Collected During FY 16:	\$42,271	\$288,018	\$122,354
Expenditures During FY 16:	\$52,499	\$291,959	\$113,390
Per Capita Revenue:	\$198	\$728	\$325
Per Capita Expenditures:	\$246	\$777	\$314
Revenues over (under) Expenditures:	-\$10,228	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	140.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$73,648	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$346	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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: **Kappa Village**

Unit Code: 102/040/32 County: Woodford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$22,402

Equalized Assessed Valuation: \$37,853,030

Population: 227

Employees:

 Full Time: 8

 Part Time: 1

 Salaries Paid: \$15,898

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$116,693	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$514	\$920	\$543
Revenue Collected During FY 16:	\$83,050	\$288,018	\$122,354
Expenditures During FY 16:	\$61,148	\$291,959	\$113,390
Per Capita Revenue:	\$366	\$728	\$325
Per Capita Expenditures:	\$269	\$777	\$314
Revenues over (under) Expenditures:	\$21,902	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	226.66%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$138,595	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$611	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,381	\$7,681	\$
Total Unreserved Funds:	\$113,120	\$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: **Kangley Village**

Unit Code: 050/030/32 County: Lasalle

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$103,200

Equalized Assessed Valuation: \$48,365

Population: 251

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$4,210

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$205,653	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$819	\$920	\$543
Revenue Collected During FY 16:	\$96,310	\$288,018	\$122,354
Expenditures During FY 16:	\$85,470	\$291,959	\$113,390
Per Capita Revenue:	\$384	\$728	\$325
Per Capita Expenditures:	\$341	\$777	\$314
Revenues over (under) Expenditures:	\$10,840	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	253.30%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$216,493	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$863	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$126,782	\$7,681	\$
Total Unreserved Funds:	\$89,711	\$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:	\$19,426,545	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,862	\$1,619	\$786
General Obligation Debt over EAV:	21.08%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,998,454	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,821	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,313,042	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,132,954	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$605	\$491	\$356
Per Capita Expenditures:	\$492	\$468	\$345
Operating Income (loss):	\$1,180,088	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	404.14%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,744,249	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,988	\$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:	\$177,791	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$182	\$920	\$543
Revenue Collected During FY 16:	\$423,573	\$288,018	\$122,354
Expenditures During FY 16:	\$352,992	\$291,959	\$113,390
Per Capita Revenue:	\$434	\$728	\$325
Per Capita Expenditures:	\$361	\$777	\$314
Revenues over (under) Expenditures:	\$70,581	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	65.53%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$231,326	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$237	\$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:	\$114,448	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$156,751	\$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:	\$562,885	\$404,199	\$31,109
Per Capita Debt:	\$576	\$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:	\$386.167	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$395	\$2,411	\$992
Revenue Collected During FY 16:	\$161.274	\$248,742	\$88,690
Expenditures During FY 16:	\$161.988	\$239,956	\$97,758
Per Capita Revenue:	\$165	\$660	\$240
Per Capita Expenditures:	\$166	\$647	\$261
Operating Income (loss):	-\$714	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	253.97%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$411.404	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$421	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Leonore Village**

Unit Code: **050/045/32** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$187,600**

Equalized Assessed Valuation: **\$1,610,355**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$12,369**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$85,622	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$535	\$920	\$543
Revenue Collected During FY 16:	\$49,489	\$288,018	\$122,354
Expenditures During FY 16:	\$32,792	\$291,959	\$113,390
Per Capita Revenue:	\$309	\$728	\$325
Per Capita Expenditures:	\$205	\$777	\$314
Revenues over (under) Expenditures:	\$16,697	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	284.73%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$93,369	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$584	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$93,369	\$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:	\$51.379	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$321	\$2,411	\$992
Revenue Collected During FY 16:	\$29.964	\$248,742	\$88,690
Expenditures During FY 16:	\$35.836	\$239,956	\$97,758
Per Capita Revenue:	\$187	\$660	\$240
Per Capita Expenditures:	\$224	\$647	\$261
Operating Income (loss):	-\$5.872	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	151.96%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$54.457	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$340	\$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:	\$52,069	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$105	\$920	\$543
Revenue Collected During FY 16:	\$217,830	\$288,018	\$122,354
Expenditures During FY 16:	\$197,494	\$291,959	\$113,390
Per Capita Revenue:	\$437	\$728	\$325
Per Capita Expenditures:	\$397	\$777	\$314
Revenues over (under) Expenditures:	\$20,336	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	41.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$82,601	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$166	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,244	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$31,357	\$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:	\$1,109,334	\$404,199	\$31,109
Per Capita Debt:	\$2,228	\$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:	\$1,521.078	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.054	\$2,411	\$992
Revenue Collected During FY 16:	\$278.368	\$248,742	\$88,690
Expenditures During FY 16:	\$260.492	\$239,956	\$97,758
Per Capita Revenue:	\$559	\$660	\$240
Per Capita Expenditures:	\$523	\$647	\$261
Operating Income (loss):	\$17.876	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	589.77%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,536.298	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.085	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,575,728	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,723	\$1,619	\$786
General Obligation Debt over EAV:	1.04%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,699,998	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,979	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,860,825	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,694,414	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$423	\$491	\$356
Per Capita Expenditures:	\$385	\$468	\$345
Operating Income (loss):	\$166,411	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	523.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,866,409	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,016	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Latham Village**

Unit Code: 054/035/32 County: Logan

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$286,500

Equalized Assessed Valuation: \$4,381,102

Population: 378

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$24,406

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:	\$410,622	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,086	\$920	\$543
Revenue Collected During FY 16:	\$112,318	\$288,018	\$122,354
Expenditures During FY 16:	\$80,066	\$291,959	\$113,390
Per Capita Revenue:	\$297	\$728	\$325
Per Capita Expenditures:	\$212	\$777	\$314
Revenues over (under) Expenditures:	\$32,252	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	553.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$442,874	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,172	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,910	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$430,964	\$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:	\$178,540	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$472	\$2,411	\$992
Revenue Collected During FY 16:	\$78,963	\$248,742	\$88,690
Expenditures During FY 16:	\$63,113	\$239,956	\$97,758
Per Capita Revenue:	\$209	\$660	\$240
Per Capita Expenditures:	\$167	\$647	\$261
Operating Income (loss):	\$15,850	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	308.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$194,390	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$514	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,256,772	\$12,217,292	\$2,700,000
Per Capita Debt:	\$500	\$1,619	\$786
General Obligation Debt over EAV:	3.09%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,579,860	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$247	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,041,384	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,351,564	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$210	\$491	\$356
Per Capita Expenditures:	\$162	\$468	\$345
Operating Income (loss):	\$689,820	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	181.57%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,269,680	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$294	\$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: **Long Creek Village**

Unit Code: **055/032/32** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$777,250**

Equalized Assessed Valuation: **\$23,603,475**

Population: **1,364**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$64,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$942,284	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$691	\$646	\$481
Revenue Collected During FY 16:	\$530,455	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$241,106	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$389	\$821	\$658
Per Capita Expenditures:	\$177	\$808	\$649
Revenues over (under) Expenditures:	\$289,349	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	510.83%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,231,633	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$903	\$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:	\$417,231	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$814,402	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

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:	\$70,791	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$295	\$920	\$543
Revenue Collected During FY 16:	\$56,616	\$288,018	\$122,354
Expenditures During FY 16:	\$74,383	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$310	\$777	\$314
Revenues over (under) Expenditures:	-\$17,767	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	71.29%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$53,024	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$221	\$994	\$582

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,531,279	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,004	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$36,789,020	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,892	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,644,606	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,483,121	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$496	\$491	\$356
Per Capita Expenditures:	\$385	\$468	\$345
Operating Income (loss):	\$2,161,485	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	522.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$39,091,647	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,010	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Junction City Village**

Unit Code: **058/030/32** County: **Marion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$418,700**

Equalized Assessed Valuation: **\$1,334,926**

Population: **462**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$40,317**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$129,370	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$280	\$920	\$543
Revenue Collected During FY 16:	\$131,006	\$288,018	\$122,354
Expenditures During FY 16:	\$138,634	\$291,959	\$113,390
Per Capita Revenue:	\$284	\$728	\$325
Per Capita Expenditures:	\$300	\$777	\$314
Revenues over (under) Expenditures:	-\$7,628	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	87.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$121,742	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$264	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,359	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$99,383	\$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:	\$163,235	\$404,199	\$31,109
Per Capita Debt:	\$353	\$992	\$77
General Obligation Debt over EAV:	9.53%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$819.403	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.774	\$2,411	\$992
Revenue Collected During FY 16:	\$181.640	\$248,742	\$88,690
Expenditures During FY 16:	\$173.505	\$239,956	\$97,758
Per Capita Revenue:	\$393	\$660	\$240
Per Capita Expenditures:	\$376	\$647	\$261
Operating Income (loss):	\$8.135	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	476.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$827.538	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.791	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City		
Unit Code:	068/055/30	County:	Montgomery
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,555,459		
Equalized Assessed Valuation:	\$84,647,910		
Population:	6,897		
Employees:			
Full Time:			58
Part Time:			54
Salaries Paid:			\$3,822,738

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,284,111	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,491	\$646	\$481
Revenue Collected During FY 16:	\$9,696,473	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,190,528	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,406	\$821	\$658
Per Capita Expenditures:	\$1,188	\$808	\$649
Revenues over (under) Expenditures:	\$1,505,945	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	138.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,380,056	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,650	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,336,490	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$958,979	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,939,707	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,021	\$1,619	\$786
General Obligation Debt over EAV:	0.83%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,067,183	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,750	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,027,399	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,553,100	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$439	\$491	\$356
Per Capita Expenditures:	\$660	\$468	\$345
Operating Income (loss):	-\$1,525,701	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	249.31%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11,351,482	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,646	\$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:	\$59,497	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$75	\$920	\$543
Revenue Collected During FY 16:	\$218,528	\$288,018	\$122,354
Expenditures During FY 16:	\$193,947	\$291,959	\$113,390
Per Capita Revenue:	\$275	\$728	\$325
Per Capita Expenditures:	\$244	\$777	\$314
Revenues over (under) Expenditures:	\$24,581	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	43.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$84,003	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$106	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,120	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$7,883	\$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:	\$1,807,624	\$404,199	\$31,109
Per Capita Debt:	\$2,271	\$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:	\$3,198,189	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,018	\$2,411	\$992
Revenue Collected During FY 16:	\$399,399	\$248,742	\$88,690
Expenditures During FY 16:	\$505,372	\$239,956	\$97,758
Per Capita Revenue:	\$502	\$660	\$240
Per Capita Expenditures:	\$635	\$647	\$261
Operating Income (loss):	-\$105,973	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	611.88%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$3,092,291	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,885	\$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:	\$487,792	\$12,217,292	\$2,700,000
Per Capita Debt:	\$263	\$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:	\$986.839	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$533	\$1,624	\$1,257
Revenue Collected During FY 16:	\$413.254	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$468.197	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$223	\$491	\$356
Per Capita Expenditures:	\$253	\$468	\$345
Operating Income (loss):	-\$54.943	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	181.64%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$850.414	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$459	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **La Rose Village**

Unit Code: **059/020/32** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,750**

Equalized Assessed Valuation: **\$1,033,622**

Population: **144**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$5,850**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$93,237	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$647	\$920	\$543
Revenue Collected During FY 16:	\$47,098	\$288,018	\$122,354
Expenditures During FY 16:	\$32,824	\$291,959	\$113,390
Per Capita Revenue:	\$327	\$728	\$325
Per Capita Expenditures:	\$228	\$777	\$314
Revenues over (under) Expenditures:	\$14,274	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	327.54%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$107,511	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$747	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,196	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$84,316	\$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:	\$181.564	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.261	\$2,411	\$992
Revenue Collected During FY 16:	\$29.671	\$248,742	\$88,690
Expenditures During FY 16:	\$25.655	\$239,956	\$97,758
Per Capita Revenue:	\$206	\$660	\$240
Per Capita Expenditures:	\$178	\$647	\$261
Operating Income (loss):	\$4.016	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	723.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$185.580	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.289	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Kilbourne Village**

Unit Code: **060/030/32** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$151,500**

Equalized Assessed Valuation: **\$1,617,212**

Population: **300**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$31,086**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$469,622	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,565	\$920	\$543
Revenue Collected During FY 16:	\$124,368	\$288,018	\$122,354
Expenditures During FY 16:	\$80,047	\$291,959	\$113,390
Per Capita Revenue:	\$415	\$728	\$325
Per Capita Expenditures:	\$267	\$777	\$314
Revenues over (under) Expenditures:	\$44,321	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	642.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$513,943	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,713	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$514,222	\$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: **Joppa Village**

Unit Code: **061/015/32** County: **Massac**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$192,242**

Equalized Assessed Valuation: **\$587,079**

Population: **348**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$45,438**

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:	\$321,054	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$923	\$920	\$543
Revenue Collected During FY 16:	\$109,548	\$288,018	\$122,354
Expenditures During FY 16:	\$128,567	\$291,959	\$113,390
Per Capita Revenue:	\$315	\$728	\$325
Per Capita Expenditures:	\$369	\$777	\$314
Revenues over (under) Expenditures:	-\$19,019	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	234.92%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$302,035	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$868	\$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:	\$138,568	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$163,467	\$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:	\$314,586	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$904	\$2,411	\$992
Revenue Collected During FY 16:	\$63,216	\$248,742	\$88,690
Expenditures During FY 16:	\$47,910	\$239,956	\$97,758
Per Capita Revenue:	\$182	\$660	\$240
Per Capita Expenditures:	\$138	\$647	\$261
Operating Income (loss):	\$15,306	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	688.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$329,892	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$948	\$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:	\$16,341,854	\$134,742,616	\$79,395,355
Per Capita Debt:	\$564	\$2,570	\$1,961
General Obligation Debt over EAV:	0.18%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$57,915,080	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,999	\$1,390	\$1,114
Revenue Collected During FY 16:	\$6,920,146	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$4,829,409	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$239	\$455	\$325
Per Capita Expenditures:	\$167	\$438	\$333
Operating Income (loss):	\$2,090,737	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	1247.86%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$60,264,211	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,081	\$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:	\$3,825,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$636	\$1,619	\$786
General Obligation Debt over EAV:	3.38%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,434,389	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$737	\$1,624	\$1,257
Revenue Collected During FY 16:	\$307,971	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$456,361	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$51	\$491	\$356
Per Capita Expenditures:	\$76	\$468	\$345
Operating Income (loss):	-\$148,390	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	957.72%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,370,668	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$726	\$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:	\$8,437,364	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,214	\$1,619	\$786
General Obligation Debt over EAV:	0.05%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$17,960,856	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.713	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,030,162	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,983,507	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$795	\$491	\$356
Per Capita Expenditures:	\$783	\$468	\$345
Operating Income (loss):	\$46,655	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	603.57%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$18,007,511	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.725	\$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:	Johnsburg Village		
Unit Code:	063/105/32	County:	Mchenry
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,866,600		
Equalized Assessed Valuation:	\$176,074,189		
Population:	6,310		
Employees:			
Full Time:	21		
Part Time:	28		
Salaries Paid:	\$1,541,252		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,677,059	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$741	\$646	\$481
Revenue Collected During FY 16:	\$4,481,378	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,563,060	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$710	\$821	\$658
Per Capita Expenditures:	\$723	\$808	\$649
Revenues over (under) Expenditures:	-\$81,682	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	29.78%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,359,012	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$215	\$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:	\$1,064,614	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,230,147	-\$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:	\$2,489,866	\$12,217,292	\$2,700,000
Per Capita Debt:	\$395	\$1,619	\$786
General Obligation Debt over EAV:	0.09%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,414,633	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$700	\$1,624	\$1,257
Revenue Collected During FY 16:	\$272,809	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$711,132	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$43	\$491	\$356
Per Capita Expenditures:	\$113	\$468	\$345
Operating Income (loss):	-\$438,323	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	946.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,732,116	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,067	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,455,315	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,244	\$1,619	\$786
General Obligation Debt over EAV:	4.94%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,037,951	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,406	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,988,059	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,715,175	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$555	\$491	\$356
Per Capita Expenditures:	\$479	\$468	\$345
Operating Income (loss):	\$272,884	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	313.15%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,370,988	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,499	\$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:	\$1,035,932	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$503	\$646	\$481
Revenue Collected During FY 16:	\$1,497,148	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,333,746	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$727	\$821	\$658
Per Capita Expenditures:	\$647	\$808	\$649
Revenues over (under) Expenditures:	\$163,402	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	72.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$971,218	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$471	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,848	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,038,168	-\$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:	\$7,783,488	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,778	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,226,896	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,965	\$1,624	\$1,257
Revenue Collected During FY 16:	\$711,151	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,330,308	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$345	\$491	\$356
Per Capita Expenditures:	\$646	\$468	\$345
Operating Income (loss):	-\$619,157	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	739.37%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,835,855	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,775	\$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:	\$99,074	\$404,199	\$31,109
Per Capita Debt:	\$238	\$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:	\$1,117,100	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,679	\$2,411	\$992
Revenue Collected During FY 16:	\$681,385	\$248,742	\$88,690
Expenditures During FY 16:	\$191,080	\$239,956	\$97,758
Per Capita Revenue:	\$1,634	\$660	\$240
Per Capita Expenditures:	\$458	\$647	\$261
Operating Income (loss):	\$490,305	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	854.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,632,839	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,916	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,447,268		
Equalized Assessed Valuation:	\$306,713,102		
Population:	14,462		
Employees:			
Full Time:	29		
Part Time:	11		
Salaries Paid:	\$3,164,984		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,286,572	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$296	\$646	\$481
Revenue Collected During FY 16:	\$5,015,970	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,804,522	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$347	\$821	\$658
Per Capita Expenditures:	\$332	\$808	\$649
Revenues over (under) Expenditures:	\$211,448	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	90.95%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,369,904	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$302	\$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:	\$660,588	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,999,383	-\$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:	\$8,054,508	\$12,217,292	\$2,700,000
Per Capita Debt:	\$557	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$24,976,830	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,727	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,766,194	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,602,073	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$330	\$491	\$356
Per Capita Expenditures:	\$387	\$468	\$345
Operating Income (loss):	-\$835,879	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	419.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$23,494,706	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,625	\$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:	\$15,000	\$404,199	\$31,109
Per Capita Debt:	\$17	\$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:	\$464,018	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$541	\$2,411	\$992
Revenue Collected During FY 16:	\$241,127	\$248,742	\$88,690
Expenditures During FY 16:	\$247,974	\$239,956	\$97,758
Per Capita Revenue:	\$281	\$660	\$240
Per Capita Expenditures:	\$289	\$647	\$261
Operating Income (loss):	-\$6,847	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	184.36%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$457,171	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$533	\$2,419	\$990