



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:	\$836,178	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$824	\$646	\$481
Revenue Collected During FY 16:	\$691,711	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$574,116	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$681	\$821	\$658
Per Capita Expenditures:	\$566	\$808	\$649
Revenues over (under) Expenditures:	\$117,595	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	166.13%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$953,773	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$940	\$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:	\$198,700	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$592,760	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$48,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$47	\$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:	\$4,698,891	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.629	\$1,624	\$1,257
Revenue Collected During FY 16:	\$427,272	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$558,797	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$421	\$491	\$356
Per Capita Expenditures:	\$551	\$468	\$345
Operating Income (loss):	-\$131,525	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	817.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,567,366	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.500	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="58"/>
Part Time:	<input type="text" value="12"/>
Salaries Paid:	<input type="text" value="\$3,237,140"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,929,467	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$251	\$646	\$481
Revenue Collected During FY 16:	\$5,461,271	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,421,692	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$711	\$821	\$658
Per Capita Expenditures:	\$575	\$808	\$649
Revenues over (under) Expenditures:	\$1,039,579	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.58%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,369,046	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$308	\$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:	\$947,595	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,283,518	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,484,197	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,885	\$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:	\$6,609,588	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$860	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,755,180	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,354,976	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$359	\$491	\$356
Per Capita Expenditures:	\$306	\$468	\$345
Operating Income (loss):	\$400,204	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	320.93%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,557,749	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$983	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Makanda Village**

Unit Code: **039/050/32** County: **Jackson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,490**

Equalized Assessed Valuation: **\$13,430,269**

Population: **561**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$13,000**

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:	\$440,462	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$785	\$920	\$543
Revenue Collected During FY 16:	\$187,063	\$288,018	\$122,354
Expenditures During FY 16:	\$114,157	\$291,959	\$113,390
Per Capita Revenue:	\$333	\$728	\$325
Per Capita Expenditures:	\$203	\$777	\$314
Revenues over (under) Expenditures:	\$72,906	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	449.70%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$513,368	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$915	\$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:	\$513,368	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$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: **Onarga Village**

Unit Code: **038/085/32** County: **Iroquois**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,406,092**

Equalized Assessed Valuation: **\$9,019,059**

Population: **1,438**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$303,615**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,290,979	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$898	\$646	\$481
Revenue Collected During FY 16:	\$677,960	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$571,358	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$471	\$821	\$658
Per Capita Expenditures:	\$397	\$808	\$649
Revenues over (under) Expenditures:	\$106,602	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	244.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,397,581	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$972	\$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:	\$2,729	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,361,748	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,407,080	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,674	\$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:	\$6,756.611	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.699	\$1,624	\$1,257
Revenue Collected During FY 16:	\$360.108	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$580.801	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$250	\$491	\$356
Per Capita Expenditures:	\$404	\$468	\$345
Operating Income (loss):	-\$220.693	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1125.33%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,535.918	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.545	\$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:	-\$14,584	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$11	\$646	\$481
Revenue Collected During FY 16:	\$508,832	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$504,116	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$372	\$821	\$658
Per Capita Expenditures:	\$368	\$808	\$649
Revenues over (under) Expenditures:	\$4,716	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-4.44%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$22,368	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$16	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	-\$22,368	\$24,550	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,890,049	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,381	\$1,624	\$1,257
Revenue Collected During FY 16:	\$908,470	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,020,871	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$664	\$491	\$356
Per Capita Expenditures:	\$746	\$468	\$345
Operating Income (loss):	-\$112,401	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	175.35%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,790,148	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,308	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Martinton Village**

Unit Code: **038/070/32** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$445,300**

Equalized Assessed Valuation: **\$3,311,085**

Population: **381**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$19,432**

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:	\$756,854	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,986	\$920	\$543
Revenue Collected During FY 16:	\$131,683	\$288,018	\$122,354
Expenditures During FY 16:	\$121,913	\$291,959	\$113,390
Per Capita Revenue:	\$346	\$728	\$325
Per Capita Expenditures:	\$320	\$777	\$314
Revenues over (under) Expenditures:	\$9,770	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	628.83%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$766,624	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,012	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$766,624	\$37,746	\$95,132



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:	\$106.984	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$281	\$2,411	\$992
Revenue Collected During FY 16:	\$14.063	\$248,742	\$88,690
Expenditures During FY 16:	\$40.165	\$239,956	\$97,758
Per Capita Revenue:	\$37	\$660	\$240
Per Capita Expenditures:	\$105	\$647	\$261
Operating Income (loss):	-\$26.102	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	201.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$80.882	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$212	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,840,000**

Equalized Assessed Valuation: **\$28,112,754**

Population: **1,688**

Employees:

 Full Time: **4**

 Part Time: **6**

 Salaries Paid: **\$270,257**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,086,137	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$643	\$646	\$481
Revenue Collected During FY 16:	\$881,869	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$765,001	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$522	\$821	\$658
Per Capita Expenditures:	\$453	\$808	\$649
Revenues over (under) Expenditures:	\$116,868	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	152.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,169,044	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$693	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$324,069	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$891,879	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,039,700	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,208	\$1,619	\$786
General Obligation Debt over EAV:	0.93%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,114,212	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,437	\$1,624	\$1,257
Revenue Collected During FY 16:	\$736,748	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$598,268	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$436	\$491	\$356
Per Capita Expenditures:	\$354	\$468	\$345
Operating Income (loss):	\$138,480	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	716.41%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,286,065	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,539	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oquawka Village	
Unit Code:	036/035/32	County: Henderson
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,331,200	
Equalized Assessed Valuation:	\$11,855,037	
Population:	1,539	
Employees:		
Full Time:	4	
Part Time:	29	
Salaries Paid:	\$209,807	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$460,679	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$299	\$646	\$481
Revenue Collected During FY 16:	\$617,421	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$616,805	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$401	\$821	\$658
Per Capita Expenditures:	\$401	\$808	\$649
Revenues over (under) Expenditures:	\$616	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	85.98%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$530,303	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$345	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,237	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$329,066	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,048,298	\$12,217,292	\$2,700,000
Per Capita Debt:	\$681	\$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:	\$468.356	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$304	\$1,624	\$1,257
Revenue Collected During FY 16:	\$165.438	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$137.510	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$107	\$491	\$356
Per Capita Expenditures:	\$89	\$468	\$345
Operating Income (loss):	\$27.928	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	360.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$496.284	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$322	\$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

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$86,375	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$494	\$920	\$543
Revenue Collected During FY 16:	\$19,733	\$288,018	\$122,354
Expenditures During FY 16:	\$13,152	\$291,959	\$113,390
Per Capita Revenue:	\$113	\$728	\$325
Per Capita Expenditures:	\$75	\$777	\$314
Revenues over (under) Expenditures:	\$6,581	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	706.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$92,956	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$531	\$994	\$582

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$92,956	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$74,000	\$404,199	\$31,109
Per Capita Debt:	\$423	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$202.691	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.158	\$2,411	\$992
Revenue Collected During FY 16:	\$29.727	\$248,742	\$88,690
Expenditures During FY 16:	\$30.381	\$239,956	\$97,758
Per Capita Revenue:	\$170	\$660	\$240
Per Capita Expenditures:	\$174	\$647	\$261
Operating Income (loss):	-\$654	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	665.01%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$202.037	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.154	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Nauvoo City

Unit Code: 034/060/30 **County:** Hancock

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,514,210

Equalized Assessed Valuation: \$18,882,587

Population: 1,149

Employees:

- Full Time: 8
- Part Time: 6
- Salaries Paid: \$346,556

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$943,140	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$821	\$646	\$481
Revenue Collected During FY 16:	\$1,312,676	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,502,927	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,142	\$821	\$658
Per Capita Expenditures:	\$1,308	\$808	\$649
Revenues over (under) Expenditures:	-\$190,251	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	57.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$862,889	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$751	\$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:	\$390,493	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$365,162	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,420,585	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,236	\$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:	\$3,606,342	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.139	\$1,624	\$1,257
Revenue Collected During FY 16:	\$597,812	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$545,516	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$520	\$491	\$356
Per Capita Expenditures:	\$475	\$468	\$345
Operating Income (loss):	\$52,296	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	670.67%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,658,638	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.184	\$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:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,944,190		
Equalized Assessed Valuation:	\$16,666,290		
Population:	2,883		
Employees:			
	Full Time:	25	
	Part Time:	40	
	Salaries Paid:	\$1,220,620	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,647,424	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$918	\$646	\$481
Revenue Collected During FY 16:	\$1,549,217	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,690,284	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$537	\$821	\$658
Per Capita Expenditures:	\$586	\$808	\$649
Revenues over (under) Expenditures:	-\$141,067	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	169.86%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,871,148	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$996	\$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:	\$1,189,182	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$699,928	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,385,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,174	\$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:	\$6,443.137	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.235	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,153.573	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,255.096	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.788	\$491	\$356
Per Capita Expenditures:	\$1.476	\$468	\$345
Operating Income (loss):	\$898.477	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	165.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,022.814	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.436	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$269,495		
Equalized Assessed Valuation:	\$6,658,709		
Population:	942		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$116,546		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$617,101	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$655	\$920	\$543
Revenue Collected During FY 16:	\$296,267	\$288,018	\$122,354
Expenditures During FY 16:	\$246,759	\$291,959	\$113,390
Per Capita Revenue:	\$315	\$728	\$325
Per Capita Expenditures:	\$262	\$777	\$314
Revenues over (under) Expenditures:	\$49,508	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	270.15%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$666,609	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$708	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,138	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$563,471	\$37,746	\$95,132



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:	\$1,562,151	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,658	\$2,411	\$992
Revenue Collected During FY 16:	\$293,517	\$248,742	\$88,690
Expenditures During FY 16:	\$209,190	\$239,956	\$97,758
Per Capita Revenue:	\$312	\$660	\$240
Per Capita Expenditures:	\$222	\$647	\$261
Operating Income (loss):	\$84,327	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	787.07%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,646,478	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,748	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="41"/>
Part Time:	<input type="text" value="40"/>
Salaries Paid:	<input type="text" value="\$2,963,656"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,373,878	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$309	\$646	\$481
Revenue Collected During FY 16:	\$6,137,344	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,729,873	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$562	\$821	\$658
Per Capita Expenditures:	\$525	\$808	\$649
Revenues over (under) Expenditures:	\$407,471	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	61.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,534,911	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$324	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,052,534	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$23,838	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,776,774	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,078	\$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:	\$22,442,470	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,054	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,625,558	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,124,897	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$332	\$491	\$356
Per Capita Expenditures:	\$286	\$468	\$345
Operating Income (loss):	\$500,661	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	716.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$22,376,763	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,048	\$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:	\$229,436	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$972	\$920	\$543
Revenue Collected During FY 16:	\$45,363	\$288,018	\$122,354
Expenditures During FY 16:	\$26,281	\$291,959	\$113,390
Per Capita Revenue:	\$192	\$728	\$325
Per Capita Expenditures:	\$111	\$777	\$314
Revenues over (under) Expenditures:	\$19,082	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	945.62%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$248,518	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,053	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,505	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$227,012	\$37,746	\$95,132



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:	\$146.336	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$620	\$2,411	\$992
Revenue Collected During FY 16:	\$42.014	\$248,742	\$88,690
Expenditures During FY 16:	\$39.186	\$239,956	\$97,758
Per Capita Revenue:	\$178	\$660	\$240
Per Capita Expenditures:	\$166	\$647	\$261
Operating Income (loss):	\$2.828	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	380.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$149.164	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$632	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Omaha Village**

Unit Code: **030/030/32** County: **Gallatin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,649,700**

Equalized Assessed Valuation: **\$710,844**

Population: **266**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$59,481**

<u>Blended Component Units</u>	

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$515,376	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,938	\$920	\$543
Revenue Collected During FY 16:	\$92,698	\$288,018	\$122,354
Expenditures During FY 16:	\$116,060	\$291,959	\$113,390
Per Capita Revenue:	\$348	\$728	\$325
Per Capita Expenditures:	\$436	\$777	\$314
Revenues over (under) Expenditures:	-\$23,362	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	420.04%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$487,502	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,833	\$994	\$582
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,264	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$298,792	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$722,000	\$404,199	\$31,109
Per Capita Debt:	\$2,714	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$544.412	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.047	\$2,411	\$992
Revenue Collected During FY 16:	\$1.136.943	\$248,742	\$88,690
Expenditures During FY 16:	\$97.312	\$239,956	\$97,758
Per Capita Revenue:	\$4.274	\$660	\$240
Per Capita Expenditures:	\$366	\$647	\$261
Operating Income (loss):	\$1.039.631	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1628.11%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1.584.343	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5.956	\$2,419	\$990



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:	\$585,345	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$3,033	\$920	\$543
Revenue Collected During FY 16:	\$137,859	\$288,018	\$122,354
Expenditures During FY 16:	\$160,157	\$291,959	\$113,390
Per Capita Revenue:	\$714	\$728	\$325
Per Capita Expenditures:	\$830	\$777	\$314
Revenues over (under) Expenditures:	-\$22,298	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	340.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$544,715	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,822	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,013	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$82,906	\$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:	\$14,235	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$74	\$2,411	\$992
Revenue Collected During FY 16:	\$22,301	\$248,742	\$88,690
Expenditures During FY 16:	\$22,796	\$239,956	\$97,758
Per Capita Revenue:	\$116	\$660	\$240
Per Capita Expenditures:	\$118	\$647	\$261
Operating Income (loss):	-\$495	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	67.79%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$15,454	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$80	\$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:	<input type="text" value="1"/>
Part Time:	<input type="text" value="11"/>
Salaries Paid:	<input type="text" value="\$60,712"/>

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$394,174	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$910	\$920	\$543
Revenue Collected During FY 16:	\$99,428	\$288,018	\$122,354
Expenditures During FY 16:	\$96,940	\$291,959	\$113,390
Per Capita Revenue:	\$230	\$728	\$325
Per Capita Expenditures:	\$224	\$777	\$314
Revenues over (under) Expenditures:	\$2,488	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	398.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$386,562	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$893	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,967	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$66,555	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$95,233	\$404,199	\$31,109
Per Capita Debt:	\$220	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$646.818	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.494	\$2,411	\$992
Revenue Collected During FY 16:	\$153.100	\$248,742	\$88,690
Expenditures During FY 16:	\$167.734	\$239,956	\$97,758
Per Capita Revenue:	\$354	\$660	\$240
Per Capita Expenditures:	\$387	\$647	\$261
Operating Income (loss):	-\$14.634	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	376.90%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$632.184	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.460	\$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:	\$49,237	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$254	\$920	\$543
Revenue Collected During FY 16:	\$83,131	\$288,018	\$122,354
Expenditures During FY 16:	\$55,640	\$291,959	\$113,390
Per Capita Revenue:	\$429	\$728	\$325
Per Capita Expenditures:	\$287	\$777	\$314
Revenues over (under) Expenditures:	\$27,491	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	137.90%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$76,728	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$396	\$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:	\$111,761	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$52,741	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$285,949	\$404,199	\$31,109
Per Capita Debt:	\$1,474	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,798,613	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$9,271	\$2,411	\$992
Revenue Collected During FY 16:	\$119,185	\$248,742	\$88,690
Expenditures During FY 16:	\$162,437	\$239,956	\$97,758
Per Capita Revenue:	\$614	\$660	\$240
Per Capita Expenditures:	\$837	\$647	\$261
Operating Income (loss):	-\$43,252	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1080.64%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,755,361	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$9,048	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Marietta Village								
Unit Code:	029/080/32	County:	Fulton						
Fiscal Year End:	4/30/2016								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$114,620								
Equalized Assessed Valuation:	\$511,721								
Population:	112								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 10%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; text-align: center;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: center;">\$6,182</td> </tr> </table>			Full Time:		Part Time:	10	Salaries Paid:	\$6,182
Full Time:									
Part Time:	10								
Salaries Paid:	\$6,182								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$79,848	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$713	\$920	\$543
Revenue Collected During FY 16:	\$43,893	\$288,018	\$122,354
Expenditures During FY 16:	\$38,245	\$291,959	\$113,390
Per Capita Revenue:	\$392	\$728	\$325
Per Capita Expenditures:	\$341	\$777	\$314
Revenues over (under) Expenditures:	\$5,648	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	223.55%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$85,496	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$763	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,431	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$59,065	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$341,937	\$404,199	\$31,109
Per Capita Debt:	\$3,053	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,696,247	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$15.145	\$2,411	\$992
Revenue Collected During FY 16:	\$104,381	\$248,742	\$88,690
Expenditures During FY 16:	\$142,590	\$239,956	\$97,758
Per Capita Revenue:	\$932	\$660	\$240
Per Capita Expenditures:	\$1,273	\$647	\$261
Operating Income (loss):	-\$38,209	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1162.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,658,038	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$14.804	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Orient City**

Unit Code: 028/040/30 County: Franklin

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$275,000

Equalized Assessed Valuation: \$1,050,640

Population: 358

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$43,489

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$41,413	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$116	\$920	\$543
Revenue Collected During FY 16:	\$129,059	\$288,018	\$122,354
Expenditures During FY 16:	\$142,659	\$291,959	\$113,390
Per Capita Revenue:	\$361	\$728	\$325
Per Capita Expenditures:	\$398	\$777	\$314
Revenues over (under) Expenditures:	-\$13,600	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	35.98%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$51,329	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$143	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,393	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$5,936	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$150,204	\$404,199	\$31,109
Per Capita Debt:	\$420	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$124.828	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$349	\$2,411	\$992
Revenue Collected During FY 16:	\$107.801	\$248,742	\$88,690
Expenditures During FY 16:	\$118.122	\$239,956	\$97,758
Per Capita Revenue:	\$301	\$660	\$240
Per Capita Expenditures:	\$330	\$647	\$261
Operating Income (loss):	-\$10.321	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	77.03%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$90.991	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$254	\$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:	\$135,621	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$223	\$920	\$543
Revenue Collected During FY 16:	\$159,953	\$288,018	\$122,354
Expenditures During FY 16:	\$187,543	\$291,959	\$113,390
Per Capita Revenue:	\$263	\$728	\$325
Per Capita Expenditures:	\$308	\$777	\$314
Revenues over (under) Expenditures:	-\$27,590	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	10.09%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$18,921	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$31	\$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:	\$54,463	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$35,542	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$261,000	\$404,199	\$31,109
Per Capita Debt:	\$429	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,990,003	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,273	\$2,411	\$992
Revenue Collected During FY 16:	\$182,322	\$248,742	\$88,690
Expenditures During FY 16:	\$204,515	\$239,956	\$97,758
Per Capita Revenue:	\$300	\$660	\$240
Per Capita Expenditures:	\$336	\$647	\$261
Operating Income (loss):	-\$22,193	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1005.76%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,056,920	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,383	\$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:	\$41,283	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$150	\$920	\$543
Revenue Collected During FY 16:	\$12,421	\$288,018	\$122,354
Expenditures During FY 16:	\$5,315	\$291,959	\$113,390
Per Capita Revenue:	\$45	\$728	\$325
Per Capita Expenditures:	\$19	\$777	\$314
Revenues over (under) Expenditures:	\$7,106	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	910.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$48,389	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$176	\$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:	\$48,389	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$116.619	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$424	\$2,411	\$992
Revenue Collected During FY 16:	\$32.254	\$248,742	\$88,690
Expenditures During FY 16:	\$34.831	\$239,956	\$97,758
Per Capita Revenue:	\$117	\$660	\$240
Per Capita Expenditures:	\$127	\$647	\$261
Operating Income (loss):	-\$2.577	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	327.42%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$114.042	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$415	\$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:	\$399,969	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$885	\$920	\$543
Revenue Collected During FY 16:	\$158,116	\$288,018	\$122,354
Expenditures During FY 16:	\$149,766	\$291,959	\$113,390
Per Capita Revenue:	\$350	\$728	\$325
Per Capita Expenditures:	\$331	\$777	\$314
Revenues over (under) Expenditures:	\$8,350	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	272.64%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$408,319	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$903	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,854	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$339,465	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$325,000	\$404,199	\$31,109
Per Capita Debt:	\$719	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$409,161	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$905	\$2,411	\$992
Revenue Collected During FY 16:	\$122,370	\$248,742	\$88,690
Expenditures During FY 16:	\$131,895	\$239,956	\$97,758
Per Capita Revenue:	\$271	\$660	\$240
Per Capita Expenditures:	\$292	\$647	\$261
Operating Income (loss):	-\$9,525	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	303.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$399,636	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$884	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Montrose Village**

Unit Code: **025/040/32** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$844,000**

Equalized Assessed Valuation: **\$2,335,939**

Population: **259**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$59,288**

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:	\$336,057	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,298	\$920	\$543
Revenue Collected During FY 16:	\$168,366	\$288,018	\$122,354
Expenditures During FY 16:	\$170,448	\$291,959	\$113,390
Per Capita Revenue:	\$650	\$728	\$325
Per Capita Expenditures:	\$658	\$777	\$314
Revenues over (under) Expenditures:	-\$2,082	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	195.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$333,975	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,289	\$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:	\$333,975	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$1,491,035	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,757	\$2,411	\$992
Revenue Collected During FY 16:	\$74,933	\$248,742	\$88,690
Expenditures During FY 16:	\$106,382	\$239,956	\$97,758
Per Capita Revenue:	\$289	\$660	\$240
Per Capita Expenditures:	\$411	\$647	\$261
Operating Income (loss):	-\$31,449	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1372.02%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,459,586	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5,635	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morris City	
Unit Code:	032/065/30	County: Grundy
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$29,939,833	
Equalized Assessed Valuation:	\$266,588,885	
Population:	13,636	
Employees:		
	Full Time:	69
	Part Time:	27
	Salaries Paid:	\$5,400,286

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,104,519	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,474	\$646	\$481
Revenue Collected During FY 16:	\$14,990,472	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,384,741	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,099	\$821	\$658
Per Capita Expenditures:	\$1,128	\$808	\$649
Revenues over (under) Expenditures:	-\$394,269	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	128.12%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$19,710,250	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,445	\$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:	\$10,208,611	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,462,397	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,945,131	\$12,217,292	\$2,700,000
Per Capita Debt:	\$436	\$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:	\$34,309,268	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,516	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,431,827	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,778,437	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$472	\$491	\$356
Per Capita Expenditures:	\$424	\$468	\$345
Operating Income (loss):	\$653,390	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	605.05%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$34,962,658	\$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

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:	\$84,433	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$138	\$920	\$543
Revenue Collected During FY 16:	\$130,554	\$288,018	\$122,354
Expenditures During FY 16:	\$77,505	\$291,959	\$113,390
Per Capita Revenue:	\$213	\$728	\$325
Per Capita Expenditures:	\$126	\$777	\$314
Revenues over (under) Expenditures:	\$53,049	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	245.83%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$190,531	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$310	\$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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naplate Village	
Unit Code:	050/065/32	County: Lasalle
Fiscal Year End:	3/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,859,450	
Equalized Assessed Valuation:	\$4,109,256	
Population:	496	
Employees:		
Full Time:		
Part Time:	12	
Salaries Paid:	\$55,189	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$450,219	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$908	\$920	\$543
Revenue Collected During FY 16:	\$237,112	\$288,018	\$122,354
Expenditures During FY 16:	\$211,520	\$291,959	\$113,390
Per Capita Revenue:	\$478	\$728	\$325
Per Capita Expenditures:	\$426	\$777	\$314
Revenues over (under) Expenditures:	\$25,592	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	219.69%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$464,682	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$937	\$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:	\$282,207	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$182,475	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$674,426	\$404,199	\$31,109
Per Capita Debt:	\$1,360	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$905.360	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.825	\$2,411	\$992
Revenue Collected During FY 16:	\$223.956	\$248,742	\$88,690
Expenditures During FY 16:	\$257.737	\$239,956	\$97,758
Per Capita Revenue:	\$452	\$660	\$240
Per Capita Expenditures:	\$520	\$647	\$261
Operating Income (loss):	-\$33.781	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	342.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$882.708	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.780	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mendota City
Unit Code:	050/060/30
County:	Lasalle
Fiscal Year End:	4/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$15,745,692
Equalized Assessed Valuation:	\$69,965,555
Population:	7,397
Employees:	
Full Time:	41
Part Time:	121
Salaries Paid:	\$2,914,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,982,279	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$538	\$646	\$481
Revenue Collected During FY 16:	\$7,511,355	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,117,743	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,015	\$821	\$658
Per Capita Expenditures:	\$962	\$808	\$649
Revenues over (under) Expenditures:	\$393,612	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	61.48%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,375,891	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$592	\$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:	\$687,440	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,564,700	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,430,004	\$12,217,292	\$2,700,000
Per Capita Debt:	\$464	\$1,619	\$786
General Obligation Debt over EAV:	0.54%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,305.164	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.393	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,761.016	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,574.731	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$373	\$491	\$356
Per Capita Expenditures:	\$348	\$468	\$345
Operating Income (loss):	\$186.285	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	407.48%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,491.449	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.418	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,829,807		
Equalized Assessed Valuation:	\$49,255,386		
Population:	5,094		
Employees:			
	Full Time:	30	
	Part Time:	16	
	Salaries Paid:	\$1,579,538	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,529,138	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$496	\$646	\$481
Revenue Collected During FY 16:	\$4,701,647	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,852,055	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$923	\$821	\$658
Per Capita Expenditures:	\$953	\$808	\$649
Revenues over (under) Expenditures:	-\$150,408	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	51.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,513,228	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$493	\$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:	\$1,849,600	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,940,516	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,354,187	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,444	\$1,619	\$786
General Obligation Debt over EAV:	1.32%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,787,130	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,725	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,169,765	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,697,783	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$426	\$491	\$356
Per Capita Expenditures:	\$333	\$468	\$345
Operating Income (loss):	\$471,982	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	539.26%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,155,509	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,797	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Old Mill Creek Village**

Unit Code: **049/145/32** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$74,526**

Equalized Assessed Valuation: **\$7,089,410**

Population: **178**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,210**

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:	\$414,097	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,326	\$920	\$543
Revenue Collected During FY 16:	\$87,422	\$288,018	\$122,354
Expenditures During FY 16:	\$74,526	\$291,959	\$113,390
Per Capita Revenue:	\$491	\$728	\$325
Per Capita Expenditures:	\$419	\$777	\$314
Revenues over (under) Expenditures:	\$12,896	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	572.95%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$426,993	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,399	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$115,780	\$7,681	\$
Total Unreserved Funds:	\$311,213	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City	
Unit Code:	049/140/30	County: Lake
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$39,039,619	
Equalized Assessed Valuation:	\$148,134,948	
Population:	32,574	
Employees:		
Full Time:		194
Part Time:		34
Salaries Paid:		\$12,565,779

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,079,347	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$555	\$497	\$454
Revenue Collected During FY 16:	\$23,393,881	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$24,461,480	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$718	\$1,094	\$1,054
Per Capita Expenditures:	\$751	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$1,067,599	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	79.46%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$19,437,936	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$597	\$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:	\$6,116,398	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$74,216,807	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$132,183,544	\$134,742,616	\$79,395,355
Per Capita Debt:	\$4,058	\$2,570	\$1,961
General Obligation Debt over EAV:	15.04%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$21.394.048	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$657	\$1,390	\$1,114
Revenue Collected During FY 16:	\$7.597.993	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$4.940.955	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$233	\$455	\$325
Per Capita Expenditures:	\$152	\$438	\$333
Operating Income (loss):	\$2.657.038	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	446.29%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$22.051.086	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$677	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,927,681	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$967	\$646	\$481
Revenue Collected During FY 16:	\$3,335,970	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,921,020	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,101	\$821	\$658
Per Capita Expenditures:	\$634	\$808	\$649
Revenues over (under) Expenditures:	\$1,414,950	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	226.06%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,342,631	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,434	\$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:	\$431,662	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,910,969	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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 Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,663,875	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$665	\$497	\$454
Revenue Collected During FY 16:	\$31,838,225	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$36,162,477	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,025	\$1,094	\$1,054
Per Capita Expenditures:	\$1,164	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$4,324,252	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	44.60%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$16,129,623	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$519	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,664,852	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$24,057,533	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,765,180	\$134,742,616	\$79,395,355
Per Capita Debt:	\$475	\$2,570	\$1,961
General Obligation Debt over EAV:	1.84%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$39,126,972	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,260	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,765,252	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,278,438	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$282	\$455	\$325
Per Capita Expenditures:	\$299	\$438	\$333
Operating Income (loss):	-\$513,186	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	404.66%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$37,546,578	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,209	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,151,533	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$9,316	\$920	\$543
Revenue Collected During FY 16:	\$3,430,002	\$288,018	\$122,354
Expenditures During FY 16:	\$2,191,214	\$291,959	\$113,390
Per Capita Revenue:	\$6,203	\$728	\$325
Per Capita Expenditures:	\$3,962	\$777	\$314
Revenues over (under) Expenditures:	\$1,238,788	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	311.33%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$6,821,880	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$12,336	\$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:	\$487,815	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$5,852,218	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,110,000	\$404,199	\$31,109
Per Capita Debt:	\$7,432	\$992	\$77
General Obligation Debt over EAV:	1.42%	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: **Oneida City**

Unit Code: **048/045/30** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$700,800**

Equalized Assessed Valuation: **\$5,929,254**

Population: **692**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$66,213**

Blended Component Units

Number Submitted = 2
Friends of the Greig Memorial Library and Oneida
Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$307,892	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$445	\$920	\$543
Revenue Collected During FY 16:	\$264,145	\$288,018	\$122,354
Expenditures During FY 16:	\$232,425	\$291,959	\$113,390
Per Capita Revenue:	\$382	\$728	\$325
Per Capita Expenditures:	\$336	\$777	\$314
Revenues over (under) Expenditures:	\$31,720	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	146.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$339,612	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$491	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,302	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$282,310	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$365,162	\$404,199	\$31,109
Per Capita Debt:	\$528	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$455.623	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$658	\$2,411	\$992
Revenue Collected During FY 16:	\$180.887	\$248,742	\$88,690
Expenditures During FY 16:	\$158.055	\$239,956	\$97,758
Per Capita Revenue:	\$261	\$660	\$240
Per Capita Expenditures:	\$228	\$647	\$261
Operating Income (loss):	\$22.832	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	302.71%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$478.455	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$691	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maquon Village**

Unit Code: **048/040/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$172,311**

Equalized Assessed Valuation: **\$1,693,341**

Population: **300**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$18,293**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,959	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$213	\$920	\$543
Revenue Collected During FY 16:	\$94,680	\$288,018	\$122,354
Expenditures During FY 16:	\$98,553	\$291,959	\$113,390
Per Capita Revenue:	\$316	\$728	\$325
Per Capita Expenditures:	\$329	\$777	\$314
Revenues over (under) Expenditures:	-\$3,873	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	60.97%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$60,086	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$200	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,921	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$9,835	\$37,746	\$95,132



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:	\$136,225	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$454	\$2,411	\$992
Revenue Collected During FY 16:	\$52,435	\$248,742	\$88,690
Expenditures During FY 16:	\$38,636	\$239,956	\$97,758
Per Capita Revenue:	\$175	\$660	\$240
Per Capita Expenditures:	\$129	\$647	\$261
Operating Income (loss):	\$13,799	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	388.30%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$150,024	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$500	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,016,840		
Equalized Assessed Valuation:	\$30,471,833		
Population:	2,849		
Employees:			
Full Time:	28		
Part Time:	15		
Salaries Paid:	\$1,370,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$1,920,857	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$674	\$646	\$481
Revenue Collected During FY 16:	\$2,326,182	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,426,519	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$816	\$821	\$658
Per Capita Expenditures:	\$852	\$808	\$649
Revenues over (under) Expenditures:	-\$100,337	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.58%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,100,921	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$737	\$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:	\$1,258,479	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$943,008	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,273,503	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,149	\$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:	\$13,655,221	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,793	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,061,076	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,473,713	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,425	\$491	\$356
Per Capita Expenditures:	\$1,219	\$468	\$345
Operating Income (loss):	\$587,363	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	403.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$14,006,981	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,916	\$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="6"/>
Part Time:	<input type="text" value="9"/>
Salaries Paid:	<input type="text" value="\$188,759"/>

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$434,131	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$438	\$920	\$543
Revenue Collected During FY 16:	\$478,178	\$288,018	\$122,354
Expenditures During FY 16:	\$475,066	\$291,959	\$113,390
Per Capita Revenue:	\$482	\$728	\$325
Per Capita Expenditures:	\$479	\$777	\$314
Revenues over (under) Expenditures:	\$3,112	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	99.41%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$472,243	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$476	\$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:	\$27,059	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$445,184	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$490,000	\$404,199	\$31,109
Per Capita Debt:	\$494	\$992	\$77
General Obligation Debt over EAV:	2.12%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$256,506	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$259	\$2,411	\$992
Revenue Collected During FY 16:	\$284,615	\$248,742	\$88,690
Expenditures During FY 16:	\$323,034	\$239,956	\$97,758
Per Capita Revenue:	\$287	\$660	\$240
Per Capita Expenditures:	\$326	\$647	\$261
Operating Income (loss):	-\$38,419	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	67.51%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$218,087	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$220	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Vernon City		
Unit Code:	041/035/30	County:	Jefferson
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,928,230		
Equalized Assessed Valuation:	\$210,806,720		
Population:	15,277		
Employees:			
Full Time:			159
Part Time:			104
Salaries Paid:			\$9,588,643

Blended Component Units

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Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$25,669,313	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,680	\$646	\$481
Revenue Collected During FY 16:	\$19,802,218	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$25,620,369	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,296	\$821	\$658
Per Capita Expenditures:	\$1,677	\$808	\$649
Revenues over (under) Expenditures:	-\$5,818,151	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	78.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$20,042,102	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,312	\$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:	\$280,821	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$16,298,143	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$69,354,618	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,540	\$1,619	\$786
General Obligation Debt over EAV:	18.51%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,458,984	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$881	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,901,907	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,676,552	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$583	\$491	\$356
Per Capita Expenditures:	\$633	\$468	\$345
Operating Income (loss):	-\$774,645	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	131.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,734,089	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$834	\$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:	\$414,655	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,106	\$920	\$543
Revenue Collected During FY 16:	\$108,472	\$288,018	\$122,354
Expenditures During FY 16:	\$46,717	\$291,959	\$113,390
Per Capita Revenue:	\$289	\$728	\$325
Per Capita Expenditures:	\$125	\$777	\$314
Revenues over (under) Expenditures:	\$61,755	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1019.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$476,410	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,270	\$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:	\$90,782	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$385,628	\$37,746	\$95,132



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:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,135,350		
Equalized Assessed Valuation:	\$48,596,223		
Population:	3,459		
Employees:			
Full Time:			22
Part Time:			6
Salaries Paid:			\$981,560

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$609,849	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$176	\$646	\$481
Revenue Collected During FY 16:	\$1,948,548	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,769,494	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$563	\$821	\$658
Per Capita Expenditures:	\$512	\$808	\$649
Revenues over (under) Expenditures:	\$179,054	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	42.60%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$753,768	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$218	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,573	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$176,179	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$390,016	\$12,217,292	\$2,700,000
Per Capita Debt:	\$113	\$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:	\$4,511,421	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,304	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,548,766	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,860,274	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$448	\$491	\$356
Per Capita Expenditures:	\$538	\$468	\$345
Operating Income (loss):	-\$311,508	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	225.77%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,199,913	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,214	\$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:	Manteno Village		
Unit Code:	046/065/32	County:	Kankakee
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,655,745		
Equalized Assessed Valuation:	\$175,238,864		
Population:	9,204		
Employees:			
Full Time:	33		
Part Time:	21		
Salaries Paid:	\$2,637,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$7,478,932	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$813	\$646	\$481
Revenue Collected During FY 16:	\$7,129,576	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,050,688	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$775	\$821	\$658
Per Capita Expenditures:	\$766	\$808	\$649
Revenues over (under) Expenditures:	\$78,888	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	105.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,450,820	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$810	\$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:	\$724,979	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,384,608	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,730,061	\$12,217,292	\$2,700,000
Per Capita Debt:	\$297	\$1,619	\$786
General Obligation Debt over EAV:	1.11%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,711,634	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,272	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,697,599	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,734,070	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$293	\$491	\$356
Per Capita Expenditures:	\$188	\$468	\$345
Operating Income (loss):	\$963,529	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	730.30%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,663,913	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,376	\$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:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,507,395		
Equalized Assessed Valuation:	\$460,226,774		
Population:	16,760		
Employees:			
	Full Time:	55	
	Part Time:	3	
	Salaries Paid:	\$4,817,987	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,718,295	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$699	\$646	\$481
Revenue Collected During FY 16:	\$11,999,538	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,219,609	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$716	\$821	\$658
Per Capita Expenditures:	\$669	\$808	\$649
Revenues over (under) Expenditures:	\$779,929	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	102.55%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,505,847	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$687	\$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:	\$3,293,677	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,979,304	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,090,174	\$12,217,292	\$2,700,000
Per Capita Debt:	\$602	\$1,619	\$786
General Obligation Debt over EAV:	0.50%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$24,505,944	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,462	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,927,324	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,320,355	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$175	\$491	\$356
Per Capita Expenditures:	\$138	\$468	\$345
Operating Income (loss):	\$606,969	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1074.69%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$24,936,578	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,488	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,025,440		
Equalized Assessed Valuation:	\$368,483,500		
Population:	18,438		
Employees:			
Full Time:	59		
Part Time:	31		
Salaries Paid:	\$4,517,584		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,660,675	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$361	\$646	\$481
Revenue Collected During FY 16:	\$11,079,356	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,100,612	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$601	\$821	\$658
Per Capita Expenditures:	\$548	\$808	\$649
Revenues over (under) Expenditures:	\$978,744	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	70.17%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,087,362	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$384	\$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:	\$3,113,629	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$249,053	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$30,717,460	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,666	\$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:	\$28,246,948	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,532	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,954,574	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,800,261	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$323	\$491	\$356
Per Capita Expenditures:	\$369	\$468	\$345
Operating Income (loss):	-\$845,687	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	350.53%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$23,837,121	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,293	\$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:	\$1,027,627	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$784	\$646	\$481
Revenue Collected During FY 16:	\$774,699	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$938,473	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$591	\$821	\$658
Per Capita Expenditures:	\$716	\$808	\$649
Revenues over (under) Expenditures:	-\$163,774	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	84.52%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$793,186	\$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:	\$77,981	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$715,205	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,093,789	\$12,217,292	\$2,700,000
Per Capita Debt:	\$835	\$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:	\$3,197,400	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,441	\$1,624	\$1,257
Revenue Collected During FY 16:	\$352,539	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$359,686	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$269	\$491	\$356
Per Capita Expenditures:	\$275	\$468	\$345
Operating Income (loss):	-\$7,147	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	906.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,260,920	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,489	\$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:	\$54,494	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$258	\$920	\$543
Revenue Collected During FY 16:	\$43,248	\$288,018	\$122,354
Expenditures During FY 16:	\$23,917	\$291,959	\$113,390
Per Capita Revenue:	\$205	\$728	\$325
Per Capita Expenditures:	\$113	\$777	\$314
Revenues over (under) Expenditures:	\$19,331	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	308.67%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$73,825	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$350	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$73,825	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$141,899	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,173	\$920	\$543
Revenue Collected During FY 16:	\$41,642	\$288,018	\$122,354
Expenditures During FY 16:	\$60,564	\$291,959	\$113,390
Per Capita Revenue:	\$344	\$728	\$325
Per Capita Expenditures:	\$501	\$777	\$314
Revenues over (under) Expenditures:	-\$18,922	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	203.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$122,977	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,016	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$7,681	\$
Total Unreserved Funds:	\$56,037	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$76,381	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$309	\$920	\$543
Revenue Collected During FY 16:	\$58,469	\$288,018	\$122,354
Expenditures During FY 16:	\$38,706	\$291,959	\$113,390
Per Capita Revenue:	\$237	\$728	\$325
Per Capita Expenditures:	\$157	\$777	\$314
Revenues over (under) Expenditures:	\$19,763	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	248.40%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$96,144	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$389	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$581,771	\$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: **Otterville Town**

Unit Code: **042/035/31** County: **Jersey**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,419**

Equalized Assessed Valuation: **\$517,085**

Population: **110**

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:	\$86,316	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$785	\$920	\$543
Revenue Collected During FY 16:	\$26,304	\$288,018	\$122,354
Expenditures During FY 16:	\$18,419	\$291,959	\$113,390
Per Capita Revenue:	\$239	\$728	\$325
Per Capita Expenditures:	\$167	\$777	\$314
Revenues over (under) Expenditures:	\$7,885	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	511.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$94,201	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$856	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,392	\$7,681	\$
Total Unreserved Funds:	\$76,642	\$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:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,889,314		
Equalized Assessed Valuation:	\$243,499,906		
Population:	2,134		
Employees:			
Full Time:			36
Part Time:			12
Salaries Paid:			\$3,480,297

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,069,151	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,844	\$646	\$481
Revenue Collected During FY 16:	\$7,610,949	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,072,208	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$3,567	\$821	\$658
Per Capita Expenditures:	\$3,314	\$808	\$649
Revenues over (under) Expenditures:	\$538,741	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	93.43%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,607,892	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$3,096	\$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:	\$1,068,588	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$14,053,780	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$27,272,081	\$12,217,292	\$2,700,000
Per Capita Debt:	\$12,780	\$1,619	\$786
General Obligation Debt over EAV:	5.30%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,830,128	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,263	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,464,580	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,376,514	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$686	\$491	\$356
Per Capita Expenditures:	\$645	\$468	\$345
Operating Income (loss):	\$88,066	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	346.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,768,264	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,234	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,903,131		
Equalized Assessed Valuation:	\$782,841,868		
Population:	32,901		
Employees:			
Full Time:	107		
Part Time:	15		
Salaries Paid:	\$8,525,718		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,806,396	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$298	\$497	\$454
Revenue Collected During FY 16:	\$18,392,177	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$16,700,936	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$559	\$1,094	\$1,054
Per Capita Expenditures:	\$508	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,691,241	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	58.39%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$9,752,093	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$296	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,025,632	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$5,136,241	-\$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:	\$26,363,492	\$134,742,616	\$79,395,355
Per Capita Debt:	\$801	\$2,570	\$1,961
General Obligation Debt over EAV:	1.67%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$52,647,441	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,600	\$1,390	\$1,114
Revenue Collected During FY 16:	\$8,006,165	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$7,726,213	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$243	\$455	\$325
Per Capita Expenditures:	\$235	\$438	\$333
Operating Income (loss):	\$279,952	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	680.16%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$52,550,874	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,597	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="5"/>
Part Time:	<input type="text" value="13"/>
Salaries Paid:	<input type="text" value="\$259,239"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$935,170	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$951	\$920	\$543
Revenue Collected During FY 16:	\$1,282,533	\$288,018	\$122,354
Expenditures During FY 16:	\$1,140,224	\$291,959	\$113,390
Per Capita Revenue:	\$1,305	\$728	\$325
Per Capita Expenditures:	\$1,160	\$777	\$314
Revenues over (under) Expenditures:	\$142,309	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	94.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,074,979	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,094	\$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:	\$955,003	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$202,138	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$770,565	\$404,199	\$31,109
Per Capita Debt:	\$784	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,514,421	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,541	\$2,411	\$992
Revenue Collected During FY 16:	\$397,908	\$248,742	\$88,690
Expenditures During FY 16:	\$394,945	\$239,956	\$97,758
Per Capita Revenue:	\$405	\$660	\$240
Per Capita Expenditures:	\$402	\$647	\$261
Operating Income (loss):	\$2,963	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	384.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,519,884	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,546	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$821,700		
Equalized Assessed Valuation:	\$1,818,878		
Population:	345		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$19,860		

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:	\$160,637	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$466	\$920	\$543
Revenue Collected During FY 16:	\$101,143	\$288,018	\$122,354
Expenditures During FY 16:	\$69,930	\$291,959	\$113,390
Per Capita Revenue:	\$293	\$728	\$325
Per Capita Expenditures:	\$203	\$777	\$314
Revenues over (under) Expenditures:	\$31,213	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	274.35%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$191,850	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$556	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,661	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$99,189	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$198,000	\$404,199	\$31,109
Per Capita Debt:	\$574	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$659.326	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.911	\$2,411	\$992
Revenue Collected During FY 16:	\$70.457	\$248,742	\$88,690
Expenditures During FY 16:	\$71.794	\$239,956	\$97,758
Per Capita Revenue:	\$204	\$660	\$240
Per Capita Expenditures:	\$208	\$647	\$261
Operating Income (loss):	-\$1.337	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	916.50%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$657.989	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.907	\$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:	\$617,192	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$701	\$920	\$543
Revenue Collected During FY 16:	\$342,979	\$288,018	\$122,354
Expenditures During FY 16:	\$343,346	\$291,959	\$113,390
Per Capita Revenue:	\$390	\$728	\$325
Per Capita Expenditures:	\$390	\$777	\$314
Revenues over (under) Expenditures:	-\$367	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	179.65%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$616,825	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$701	\$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:	\$164,254	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$440,463	\$37,746	\$95,132



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:	\$1,031,018	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,172	\$2,411	\$992
Revenue Collected During FY 16:	\$390,585	\$248,742	\$88,690
Expenditures During FY 16:	\$436,002	\$239,956	\$97,758
Per Capita Revenue:	\$444	\$660	\$240
Per Capita Expenditures:	\$495	\$647	\$261
Operating Income (loss):	-\$45,417	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	226.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$985,601	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,120	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,340,290		
Equalized Assessed Valuation:	\$192,469,579		
Population:	18,555		
Employees:			
	Full Time:	148	
	Part Time:	48	
	Salaries Paid:	\$9,311,644	

Blended Component Units

Number Submitted = 1
 Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$8,749,348	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$472	\$646	\$481
Revenue Collected During FY 16:	\$20,019,631	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$18,355,595	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,079	\$821	\$658
Per Capita Expenditures:	\$989	\$808	\$649
Revenues over (under) Expenditures:	\$1,664,036	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	52.79%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,689,464	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$522	\$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:	\$4,600,444	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$61,812,914	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$102,994,788	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,551	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$29,090,376	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,568	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,407,456	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,203,198	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$453	\$491	\$356
Per Capita Expenditures:	\$388	\$468	\$345
Operating Income (loss):	\$1,204,258	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	424.94%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$30,609,338	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,650	\$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:	\$3,146,807	\$12,217,292	\$2,700,000
Per Capita Debt:	\$954	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,446,554	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,650	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,114,305	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,141,837	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$338	\$491	\$356
Per Capita Expenditures:	\$346	\$468	\$345
Operating Income (loss):	-\$27,532	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	563.67%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,436,188	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,950	\$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:	-\$531,294	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$455	\$646	\$481
Revenue Collected During FY 16:	\$558,999	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$546,671	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$479	\$821	\$658
Per Capita Expenditures:	\$468	\$808	\$649
Revenues over (under) Expenditures:	\$12,328	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-94.57%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$516,991	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$443	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$818,706	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$982,036	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$818,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$701	\$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:	\$4,182,784	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,584	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,081,291	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$782,172	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$927	\$491	\$356
Per Capita Expenditures:	\$670	\$468	\$345
Operating Income (loss):	\$299,119	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	573.01%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,481,903	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,841	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,903,864	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$738	\$646	\$481
Revenue Collected During FY 16:	\$2,444,016	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,318,761	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$621	\$821	\$658
Per Capita Expenditures:	\$590	\$808	\$649
Revenues over (under) Expenditures:	\$125,255	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	145.13%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,365,117	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$856	\$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:	\$898,835	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,792,602	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$951,519	\$12,217,292	\$2,700,000
Per Capita Debt:	\$242	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,255,059	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.642	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,069,778	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,710,942	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2.560	\$491	\$356
Per Capita Expenditures:	\$2.469	\$468	\$345
Operating Income (loss):	\$358,836	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	183.45%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$17,814,527	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.530	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Owaneco Village**

Unit Code: **011/045/32** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,735**

Equalized Assessed Valuation: **\$1,636,280**

Population: **260**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$15,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,265	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$243	\$920	\$543
Revenue Collected During FY 16:	\$63,737	\$288,018	\$122,354
Expenditures During FY 16:	\$49,513	\$291,959	\$113,390
Per Capita Revenue:	\$245	\$728	\$325
Per Capita Expenditures:	\$190	\$777	\$314
Revenues over (under) Expenditures:	\$14,224	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	156.50%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$77,489	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$298	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,531	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$71,958	\$37,746	\$95,132



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:	\$52,081	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$200	\$2,411	\$992
Revenue Collected During FY 16:	\$37,729	\$248,742	\$88,690
Expenditures During FY 16:	\$34,306	\$239,956	\$97,758
Per Capita Revenue:	\$145	\$660	\$240
Per Capita Expenditures:	\$132	\$647	\$261
Operating Income (loss):	\$3,423	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	161.79%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$55,504	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$213	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Auburn Village	
Unit Code:	011/040/32	County: Christian
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,108,350	
Equalized Assessed Valuation:	\$5,052,972	
Population:	475	
Employees:		
Full Time:	2	
Part Time:	19	
Salaries Paid:	\$95,285	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$156,566	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$330	\$920	\$543
Revenue Collected During FY 16:	\$151,231	\$288,018	\$122,354
Expenditures During FY 16:	\$126,905	\$291,959	\$113,390
Per Capita Revenue:	\$318	\$728	\$325
Per Capita Expenditures:	\$267	\$777	\$314
Revenues over (under) Expenditures:	\$24,326	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	123.81%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$157,125	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$331	\$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:	\$18,716	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$138,409	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$35,868	\$404,199	\$31,109
Per Capita Debt:	\$76	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$381,840	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$804	\$2,411	\$992
Revenue Collected During FY 16:	\$91,052	\$248,742	\$88,690
Expenditures During FY 16:	\$111,078	\$239,956	\$97,758
Per Capita Revenue:	\$192	\$660	\$240
Per Capita Expenditures:	\$234	\$647	\$261
Operating Income (loss):	-\$20,026	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	347.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$385,581	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$812	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Morrisonville Village**

Unit Code: **011/035/32** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,316,163**

Equalized Assessed Valuation: **\$8,966,030**

Population: **1,068**

Employees:

 Full Time: **6**

 Part Time: **15**

 Salaries Paid: **\$210,861**

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:	\$660,299	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$618	\$646	\$481
Revenue Collected During FY 16:	\$484,219	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$462,914	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$453	\$821	\$658
Per Capita Expenditures:	\$433	\$808	\$649
Revenues over (under) Expenditures:	\$21,305	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	147.24%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$681,604	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$638	\$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:	\$361,414	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$320,190	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$115,316	\$12,217,292	\$2,700,000
Per Capita Debt:	\$108	\$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:	\$1,539,775	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,442	\$1,624	\$1,257
Revenue Collected During FY 16:	\$272,081	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$344,971	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$255	\$491	\$356
Per Capita Expenditures:	\$323	\$468	\$345
Operating Income (loss):	-\$72,890	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	425.22%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,466,885	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,373	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$627,968	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$775	\$920	\$543
Revenue Collected During FY 16:	\$374,096	\$288,018	\$122,354
Expenditures During FY 16:	\$353,936	\$291,959	\$113,390
Per Capita Revenue:	\$462	\$728	\$325
Per Capita Expenditures:	\$437	\$777	\$314
Revenues over (under) Expenditures:	\$20,160	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	181.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$641,409	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$792	\$994	\$582
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,361	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$617,048	\$37,746	\$95,132



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:	\$168,530	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$208	\$2,411	\$992
Revenue Collected During FY 16:	\$124,521	\$248,742	\$88,690
Expenditures During FY 16:	\$154,306	\$239,956	\$97,758
Per Capita Revenue:	\$154	\$660	\$240
Per Capita Expenditures:	\$191	\$647	\$261
Operating Income (loss):	-\$29,785	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	94.27%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$145,464	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$180	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Markham City		
Unit Code:	016/335/30	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,478,653		
Equalized Assessed Valuation:	\$1,126,482,955		
Population:	12,508		
Employees:			
	Full Time:	105	
	Part Time:	45	
	Salaries Paid:	\$8,649,100	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,244,596	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$579	\$646	\$481
Revenue Collected During FY 16:	\$18,518,799	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$18,977,195	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,481	\$821	\$658
Per Capita Expenditures:	\$1,517	\$808	\$649
Revenues over (under) Expenditures:	-\$458,396	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	32.56%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,179,406	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$494	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,657	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$6,679,694	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$39,616,405	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,167	\$1,619	\$786
General Obligation Debt over EAV:	3.01%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,454,608	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$436	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,270,266	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,011,562	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$581	\$491	\$356
Per Capita Expenditures:	\$481	\$468	\$345
Operating Income (loss):	\$1,258,704	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	111.67%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,713,312	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$537	\$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:	\$550,362	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$337	\$646	\$481
Revenue Collected During FY 16:	\$1,007,894	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$853,108	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$617	\$821	\$658
Per Capita Expenditures:	\$522	\$808	\$649
Revenues over (under) Expenditures:	\$154,786	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	79.17%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$675,375	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$413	\$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:	\$462,958	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$43,048	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,124,910	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,912	\$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:	\$1,163,204	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$712	\$1,624	\$1,257
Revenue Collected During FY 16:	\$763,335	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$735,586	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$467	\$491	\$356
Per Capita Expenditures:	\$450	\$468	\$345
Operating Income (loss):	\$27,749	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	156.79%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,153,318	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$706	\$1,640	\$1,293



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Matteson Village	
Unit Code:	016/340/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$39,549,909	
Equalized Assessed Valuation:	\$379,009,063	
Population:	19,009	
Employees:		
Full Time:		136
Part Time:		115
Salaries Paid:	\$10,947,933	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$962,854	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$51	\$646	\$481
Revenue Collected During FY 16:	\$26,207,124	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$22,679,178	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,379	\$821	\$658
Per Capita Expenditures:	\$1,193	\$808	\$649
Revenues over (under) Expenditures:	\$3,527,946	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	14.51%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,290,810	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$173	\$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:	\$24,428,432	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$84,884,649	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$146,292,392	\$12,217,292	\$2,700,000
Per Capita Debt:	\$7,696	\$1,619	\$786
General Obligation Debt over EAV:	0.30%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$30,739,317	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.617	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,212,026	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,032,519	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$379	\$491	\$356
Per Capita Expenditures:	\$370	\$468	\$345
Operating Income (loss):	\$179,507	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	431.19%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$30,323,459	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.595	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohio Village**

Unit Code: **006/085/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,073,789**

Equalized Assessed Valuation: **\$2,195,255**

Population: **540**

Employees:

 Full Time: **1**

 Part Time: **13**

 Salaries Paid: **\$40,604**

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:	\$269,950	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$500	\$920	\$543
Revenue Collected During FY 16:	\$271,267	\$288,018	\$122,354
Expenditures During FY 16:	\$161,612	\$291,959	\$113,390
Per Capita Revenue:	\$502	\$728	\$325
Per Capita Expenditures:	\$299	\$777	\$314
Revenues over (under) Expenditures:	\$109,655	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	200.24%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$323,605	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$599	\$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:	\$280,650	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$42,955	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$975,124	\$404,199	\$31,109
Per Capita Debt:	\$1,806	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$863,060	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,598	\$2,411	\$992
Revenue Collected During FY 16:	\$106,292	\$248,742	\$88,690
Expenditures During FY 16:	\$160,064	\$239,956	\$97,758
Per Capita Revenue:	\$197	\$660	\$240
Per Capita Expenditures:	\$296	\$647	\$261
Operating Income (loss):	-\$53,772	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	540.59%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$865,288	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,602	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **New Bedford Village**

Unit Code: **006/080/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,900**

Equalized Assessed Valuation: **\$463,432**

Population: **75**

Employees:

Full Time:	
Part Time:	8
Salaries Paid:	\$2,845

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$56,777	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$757	\$920	\$543
Revenue Collected During FY 16:	\$14,981	\$288,018	\$122,354
Expenditures During FY 16:	\$12,346	\$291,959	\$113,390
Per Capita Revenue:	\$200	\$728	\$325
Per Capita Expenditures:	\$165	\$777	\$314
Revenues over (under) Expenditures:	\$2,635	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	481.22%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$59,412	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$792	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$59,412	\$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: **Neponset Village**

Unit Code: **006/075/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$489,812**

Equalized Assessed Valuation: **\$4,364,395**

Population: **473**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$118,700**

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:	\$233,370	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$493	\$920	\$543
Revenue Collected During FY 16:	\$238,490	\$288,018	\$122,354
Expenditures During FY 16:	\$190,007	\$291,959	\$113,390
Per Capita Revenue:	\$504	\$728	\$325
Per Capita Expenditures:	\$402	\$777	\$314
Revenues over (under) Expenditures:	\$48,483	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	94.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$179,766	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$380	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$179,767	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,685,005	\$404,199	\$31,109
Per Capita Debt:	\$3,562	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,674,969	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$9,884	\$2,411	\$992
Revenue Collected During FY 16:	\$300,196	\$248,742	\$88,690
Expenditures During FY 16:	\$397,532	\$239,956	\$97,758
Per Capita Revenue:	\$635	\$660	\$240
Per Capita Expenditures:	\$840	\$647	\$261
Operating Income (loss):	-\$97,336	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1177.19%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$4,679,720	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$9,894	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mineral Village**

Unit Code: **006/070/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$382,050**

Equalized Assessed Valuation: **\$1,323,585**

Population: **237**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$10,280**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$224,335	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$947	\$920	\$543
Revenue Collected During FY 16:	\$80,957	\$288,018	\$122,354
Expenditures During FY 16:	\$41,992	\$291,959	\$113,390
Per Capita Revenue:	\$342	\$728	\$325
Per Capita Expenditures:	\$177	\$777	\$314
Revenues over (under) Expenditures:	\$38,965	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	626.23%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$262,965	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,110	\$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:	\$38,474	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$224,491	\$37,746	\$95,132



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:	\$464,044	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,958	\$2,411	\$992
Revenue Collected During FY 16:	\$60,522	\$248,742	\$88,690
Expenditures During FY 16:	\$71,641	\$239,956	\$97,758
Per Capita Revenue:	\$255	\$660	\$240
Per Capita Expenditures:	\$302	\$647	\$261
Operating Income (loss):	-\$11,119	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	632.68%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$453,260	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,912	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manlius Village**

Unit Code: **006/065/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,755,350**

Equalized Assessed Valuation: **\$4,159,645**

Population: **340**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$59,339**

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:	\$679,141	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,997	\$920	\$543
Revenue Collected During FY 16:	\$244,530	\$288,018	\$122,354
Expenditures During FY 16:	\$212,651	\$291,959	\$113,390
Per Capita Revenue:	\$719	\$728	\$325
Per Capita Expenditures:	\$625	\$777	\$314
Revenues over (under) Expenditures:	\$31,879	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	334.36%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$711,020	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,091	\$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:	\$405,662	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$305,358	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$473,140	\$404,199	\$31,109
Per Capita Debt:	\$1,392	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,803,736	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$8,246	\$2,411	\$992
Revenue Collected During FY 16:	\$132,740	\$248,742	\$88,690
Expenditures During FY 16:	\$196,186	\$239,956	\$97,758
Per Capita Revenue:	\$390	\$660	\$240
Per Capita Expenditures:	\$577	\$647	\$261
Operating Income (loss):	-\$63,446	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1396.78%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,740,290	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$8,060	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Malden Village**

Unit Code: **006/060/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$432,300**

Equalized Assessed Valuation: **\$2,393,873**

Population: **362**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$14,160**

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:	\$167,376	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$462	\$920	\$543
Revenue Collected During FY 16:	\$82,428	\$288,018	\$122,354
Expenditures During FY 16:	\$61,088	\$291,959	\$113,390
Per Capita Revenue:	\$228	\$728	\$325
Per Capita Expenditures:	\$169	\$777	\$314
Revenues over (under) Expenditures:	\$21,340	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	272.09%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$166,216	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$459	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,134	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$76,082	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$71,917	\$404,199	\$31,109
Per Capita Debt:	\$199	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$503.080	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.390	\$2,411	\$992
Revenue Collected During FY 16:	\$208.101	\$248,742	\$88,690
Expenditures During FY 16:	\$106.850	\$239,956	\$97,758
Per Capita Revenue:	\$575	\$660	\$240
Per Capita Expenditures:	\$295	\$647	\$261
Operating Income (loss):	\$101.251	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	586.65%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$626.831	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.732	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Sterling City	
Unit Code:	005/015/30	County: Brown
Fiscal Year End:	4/30/2016	
Accounting Method:	Combination	
Appropriation or Budget:	\$5,123,323	
Equalized Assessed Valuation:	\$17,110,170	
Population:	2,025	
Employees:		
Full Time:	16	
Part Time:	4	
Salaries Paid:	\$840,792	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$1,392,080	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$687	\$646	\$481
Revenue Collected During FY 16:	\$1,897,500	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,768,256	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$937	\$821	\$658
Per Capita Expenditures:	\$873	\$808	\$649
Revenues over (under) Expenditures:	\$129,244	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.04%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,521,324	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$751	\$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:	\$792,500	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$728,824	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$450,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$222	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,633.613	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.782	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,500.371	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,122.477	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$741	\$491	\$356
Per Capita Expenditures:	\$554	\$468	\$345
Operating Income (loss):	\$377.894	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	535.56%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,011.507	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.969	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mound Station Village**

Unit Code: **005/010/32** County: **Brown**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,494**

Equalized Assessed Valuation: **\$783,003**

Population: **121**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$7,246**

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:	\$113,804	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$941	\$920	\$543
Revenue Collected During FY 16:	\$39,896	\$288,018	\$122,354
Expenditures During FY 16:	\$74,639	\$291,959	\$113,390
Per Capita Revenue:	\$330	\$728	\$325
Per Capita Expenditures:	\$617	\$777	\$314
Revenues over (under) Expenditures:	-\$34,743	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	105.92%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$79,061	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$653	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,400	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$16,836	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$64,571	\$404,199	\$31,109
Per Capita Debt:	\$534	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$46.334	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$383	\$2,411	\$992
Revenue Collected During FY 16:	\$18.698	\$248,742	\$88,690
Expenditures During FY 16:	\$14.358	\$239,956	\$97,758
Per Capita Revenue:	\$155	\$660	\$240
Per Capita Expenditures:	\$119	\$647	\$261
Operating Income (loss):	\$4.340	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	352.93%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$50.674	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$419	\$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:	\$214,122	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,983	\$920	\$543
Revenue Collected During FY 16:	\$25,188	\$288,018	\$122,354
Expenditures During FY 16:	\$38,896	\$291,959	\$113,390
Per Capita Revenue:	\$233	\$728	\$325
Per Capita Expenditures:	\$360	\$777	\$314
Revenues over (under) Expenditures:	-\$13,708	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	515.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$200,414	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,856	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$200,414	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$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: **Mulberry Grove Village**

Unit Code: **003/015/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$542,301**

Equalized Assessed Valuation: **\$4,005,920**

Population: **634**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$118,807**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$124,826	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$197	\$920	\$543
Revenue Collected During FY 16:	\$222,611	\$288,018	\$122,354
Expenditures During FY 16:	\$215,542	\$291,959	\$113,390
Per Capita Revenue:	\$351	\$728	\$325
Per Capita Expenditures:	\$340	\$777	\$314
Revenues over (under) Expenditures:	\$7,069	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	57.13%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$123,145	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$194	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,359	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$32,786	\$37,746	\$95,132



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:	\$736.427	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.162	\$2,411	\$992
Revenue Collected During FY 16:	\$192.758	\$248,742	\$88,690
Expenditures During FY 16:	\$213.332	\$239,956	\$97,758
Per Capita Revenue:	\$304	\$660	\$240
Per Capita Expenditures:	\$336	\$647	\$261
Operating Income (loss):	-\$20.574	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	339.66%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$724.603	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.143	\$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:	\$115,993	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$289	\$920	\$543
Revenue Collected During FY 16:	\$104,335	\$288,018	\$122,354
Expenditures During FY 16:	\$102,833	\$291,959	\$113,390
Per Capita Revenue:	\$260	\$728	\$325
Per Capita Expenditures:	\$256	\$777	\$314
Revenues over (under) Expenditures:	\$1,502	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	114.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$117,495	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$292	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$164,639	\$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: **Mahomet Village**

Unit Code: 010/060/32 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,871,175

Equalized Assessed Valuation: \$169,328,648

Population: 8,056

Employees:

 Full Time: 30

 Part Time: 2

 Salaries Paid: \$1,656,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,135,390	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$513	\$646	\$481
Revenue Collected During FY 16:	\$6,126,293	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,604,681	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$760	\$821	\$658
Per Capita Expenditures:	\$696	\$808	\$649
Revenues over (under) Expenditures:	\$521,612	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	83.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,697,002	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$583	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,811,789	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,019,205	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,491,402	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,419	\$1,619	\$786
General Obligation Debt over EAV:	0.31%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,897,274	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,229	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,302,797	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,776,772	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$286	\$491	\$356
Per Capita Expenditures:	\$221	\$468	\$345
Operating Income (loss):	\$526,025	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	581.30%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,328,289	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,282	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="120"/>
Part Time:	<input type="text" value="110"/>
Salaries Paid:	<input type="text" value="\$11,227,877"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,719,177	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$169	\$497	\$454
Revenue Collected During FY 16:	\$21,653,071	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$20,876,929	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$774	\$1,094	\$1,054
Per Capita Expenditures:	\$747	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$776,142	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	24.99%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$5,217,719	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$187	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,711,465	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$29,565,996	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$64,689,474	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,313	\$2,570	\$1,961
General Obligation Debt over EAV:	7.59%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$17,387,570	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$622	\$1,390	\$1,114
Revenue Collected During FY 16:	\$7,167,650	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$7,465,158	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$256	\$455	\$325
Per Capita Expenditures:	\$267	\$438	\$333
Operating Income (loss):	-\$297,508	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	220.69%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$16,474,796	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$589	\$1,401	\$1,096



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,177,946		
Equalized Assessed Valuation:	\$370,691,897		
Population:	18,342		
Employees:			
Full Time:	126		
Part Time:	41		
Salaries Paid:	\$9,291,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$5,349,028	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$292	\$646	\$481
Revenue Collected During FY 16:	\$19,329,185	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$19,649,475	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,054	\$821	\$658
Per Capita Expenditures:	\$1,071	\$808	\$649
Revenues over (under) Expenditures:	-\$320,290	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	25.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,018,467	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$274	\$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:	\$77,600	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$21,516,448	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$16,570,433	\$12,217,292	\$2,700,000
Per Capita Debt:	\$903	\$1,619	\$786
General Obligation Debt over EAV:	1.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,466,729	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.116	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,360,999	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,182,400	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$401	\$491	\$356
Per Capita Expenditures:	\$337	\$468	\$345
Operating Income (loss):	\$1,178,599	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	351.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$21,737,028	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.185	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oak Brook Village**

Unit Code: **022/085/32** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,404,575**

Equalized Assessed Valuation: **\$1,343,909,523**

Population: **7,883**

Employees:

 Full Time: **129**

 Part Time: **57**

 Salaries Paid: **\$13,650,692**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$22,534,077	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,859	\$646	\$481
Revenue Collected During FY 16:	\$25,469,147	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$21,990,385	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$3,231	\$821	\$658
Per Capita Expenditures:	\$2,790	\$808	\$649
Revenues over (under) Expenditures:	\$3,478,762	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	115.94%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$25,496,618	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$3,234	\$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:	\$12,439,354	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$26,135,555	-\$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:	\$3,787,263	\$12,217,292	\$2,700,000
Per Capita Debt:	\$480	\$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:	\$32,866,507	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.169	\$1,624	\$1,257
Revenue Collected During FY 16:	\$12,211,990	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$11,309,285	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.549	\$491	\$356
Per Capita Expenditures:	\$1.435	\$468	\$345
Operating Income (loss):	\$902,705	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	298.60%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$33,769,212	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.284	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$795,005,686		
Equalized Assessed Valuation:	\$6,278,656,175		
Population:	145,058		
Employees:			
Full Time:	945		
Part Time:	15		
Salaries Paid:	\$137,949,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$37,243,000	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$257	\$497	\$454
Revenue Collected During FY 16:	\$230,253,870	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$241,962,386	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,587	\$1,094	\$1,054
Per Capita Expenditures:	\$1,668	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$11,708,516	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	15.27%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$36,939,928	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$255	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,993,050	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$86,882,978	-\$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:	\$154,500,000	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,065	\$2,570	\$1,961
General Obligation Debt over EAV:	2.46%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$449,489,000	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3.099	\$1,390	\$1,114
Revenue Collected During FY 16:	\$345,888,320	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$357,596,656	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$2.384	\$455	\$325
Per Capita Expenditures:	\$2.465	\$438	\$333
Operating Income (loss):	-\$11,708,336	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	123.27%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$440,801,976	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$3.039	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$245,297	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$258	\$920	\$543
Revenue Collected During FY 16:	\$435,255	\$288,018	\$122,354
Expenditures During FY 16:	\$339,094	\$291,959	\$113,390
Per Capita Revenue:	\$458	\$728	\$325
Per Capita Expenditures:	\$357	\$777	\$314
Revenues over (under) Expenditures:	\$96,161	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	100.70%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$341,458	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$359	\$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:	\$56,061	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$256,830	\$37,746	\$95,132



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:	\$360.893	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$380	\$2,411	\$992
Revenue Collected During FY 16:	\$154.551	\$248,742	\$88,690
Expenditures During FY 16:	\$145.818	\$239,956	\$97,758
Per Capita Revenue:	\$163	\$660	\$240
Per Capita Expenditures:	\$153	\$647	\$261
Operating Income (loss):	\$8.733	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	253.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$369.626	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$389	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Malta Village**

Unit Code: **019/045/32** County: **Dekalb**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,834,692**

Equalized Assessed Valuation: **\$10,814,514**

Population: **1,156**

Employees:

 Full Time: **2**

 Part Time: **14**

 Salaries Paid: **\$168,878**

Blended Component Units

Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$841,070	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$728	\$646	\$481
Revenue Collected During FY 16:	\$826,140	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$746,823	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$715	\$821	\$658
Per Capita Expenditures:	\$646	\$808	\$649
Revenues over (under) Expenditures:	\$79,317	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	123.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$921,091	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$797	\$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:	\$265,180	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$655,912	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,700	\$12,217,292	\$2,700,000
Per Capita Debt:	\$13	\$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:	\$597.961	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$517	\$1,624	\$1,257
Revenue Collected During FY 16:	\$327.681	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$297.964	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$283	\$491	\$356
Per Capita Expenditures:	\$258	\$468	\$345
Operating Income (loss):	\$29.717	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	210.42%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$626.974	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$542	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,426,437	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,483	\$646	\$481
Revenue Collected During FY 16:	\$1,277,404	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,024,707	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$781	\$821	\$658
Per Capita Expenditures:	\$626	\$808	\$649
Revenues over (under) Expenditures:	\$252,697	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	263.12%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,696,252	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,648	\$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:	\$1,744,240	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$282,257	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$347,620	\$12,217,292	\$2,700,000
Per Capita Debt:	\$212	\$1,619	\$786
General Obligation Debt over EAV:	2.51%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,088,207	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,888	\$1,624	\$1,257
Revenue Collected During FY 16:	\$598,436	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$578,509	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$366	\$491	\$356
Per Capita Expenditures:	\$354	\$468	\$345
Operating Income (loss):	\$19,927	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	545.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,157,124	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,930	\$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: **Oblong Village**

Unit Code: **017/020/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,359,905**

Equalized Assessed Valuation: **\$11,623,090**

Population: **1,466**

Employees:

 Full Time: **8**

 Part Time: **14**

 Salaries Paid: **\$368,761**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$236,462	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$161	\$646	\$481
Revenue Collected During FY 16:	\$688,714	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$485,946	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$470	\$821	\$658
Per Capita Expenditures:	\$331	\$808	\$649
Revenues over (under) Expenditures:	\$202,768	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	90.39%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$439,230	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$300	\$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:	\$346,104	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$93,126	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$431,851	\$12,217,292	\$2,700,000
Per Capita Debt:	\$295	\$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:	\$2,077,476	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,417	\$1,624	\$1,257
Revenue Collected During FY 16:	\$594,243	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$614,853	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$405	\$491	\$356
Per Capita Expenditures:	\$419	\$468	\$345
Operating Income (loss):	-\$20,610	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	334.53%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,056,866	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,403	\$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:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,826,423		
Equalized Assessed Valuation:	\$128,035,438		
Population:	7,289		
Employees:			
Full Time:	21		
Part Time:	67		
Salaries Paid:	\$2,322,817		

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$1,393,305	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$191	\$646	\$481
Revenue Collected During FY 16:	\$5,991,753	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,282,044	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$822	\$821	\$658
Per Capita Expenditures:	\$725	\$808	\$649
Revenues over (under) Expenditures:	\$709,709	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-11.85%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$625,793	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$86	\$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:	\$369,929	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,986,452	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$466,044	\$12,217,292	\$2,700,000
Per Capita Debt:	\$64	\$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 Greater than 25,000

Local Government Profile

Unit Name: **Orland Park Village**

Unit Code: **016/425/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$172,214,932**

Equalized Assessed Valuation: **\$1,952,036,822**

Population: **56,767**

Employees:

 Full Time: **283**

 Part Time: **786**

 Salaries Paid: **\$28,951,519**

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:	\$91,275,917	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$1,608	\$497	\$454
Revenue Collected During FY 16:	\$73,874,351	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$71,544,933	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,301	\$1,094	\$1,054
Per Capita Expenditures:	\$1,260	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,329,418	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	123.66%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$88,474,952	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$1,559	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,434,483	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$29,469,451	-\$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:	\$109,627,487	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,931	\$2,570	\$1,961
General Obligation Debt over EAV:	4.04%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$154,959,003	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,730	\$1,390	\$1,114
Revenue Collected During FY 16:	\$26,897,860	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$26,672,108	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$474	\$455	\$325
Per Capita Expenditures:	\$470	\$438	\$333
Operating Income (loss):	\$225,752	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	588.81%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$157,049,318	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,767	\$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:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,211,310		
Equalized Assessed Valuation:	\$119,116,592		
Population:	4,988		
Employees:			
Full Time:	43		
Part Time:	10		
Salaries Paid:	\$3,289,313		

Blended Component Units

Number Submitted = 1
Police Pension Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,038,001	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$609	\$646	\$481
Revenue Collected During FY 16:	\$6,562,360	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,599,723	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,316	\$821	\$658
Per Capita Expenditures:	\$1,323	\$808	\$649
Revenues over (under) Expenditures:	-\$37,363	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	43.65%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,880,742	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$578	\$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:	\$1,036,933	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$12,425,870	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$29,802,521	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,975	\$1,619	\$786
General Obligation Debt over EAV:	0.64%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,590,431	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$920	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,961,415	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,949,589	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$794	\$491	\$356
Per Capita Expenditures:	\$792	\$468	\$345
Operating Income (loss):	\$11,826	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	121.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,815,121	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$965	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,868,448		
Equalized Assessed Valuation:	\$89,638,065		
Population:	228		
Employees:			
Full Time:	58		
Part Time:	9		
Salaries Paid:	\$3,758,248		

Blended Component Units

Number Submitted = 3
911 Emergency Telephone System Board
Firefighter Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,995,476	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$21,910	\$920	\$543
Revenue Collected During FY 16:	\$13,260,886	\$288,018	\$122,354
Expenditures During FY 16:	\$24,824,513	\$291,959	\$113,390
Per Capita Revenue:	\$58,162	\$728	\$325
Per Capita Expenditures:	\$108,879	\$777	\$314
Revenues over (under) Expenditures:	-\$11,563,627	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	39.15%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$9,719,133	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$42,628	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,789,600	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$35,955,938	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$45,240,599	\$404,199	\$31,109
Per Capita Debt:	\$198,424	\$992	\$77
General Obligation Debt over EAV:	42.29%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,730,901	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$73.381	\$2,411	\$992
Revenue Collected During FY 16:	\$11,315,937	\$248,742	\$88,690
Expenditures During FY 16:	\$11,205,628	\$239,956	\$97,758
Per Capita Revenue:	\$49.631	\$660	\$240
Per Capita Expenditures:	\$49.147	\$647	\$261
Operating Income (loss):	\$110,309	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	149.87%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$16,794,418	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$73.660	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village	
Unit Code:	016/410/32	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$53,559,132	
Equalized Assessed Valuation:	\$983,420,172	
Population:	56,690	
Employees:		
Full Time:	299	
Part Time:	82	
Salaries Paid:	\$30,504,393	

Blended Component Units

Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,816,514	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$261	\$497	\$454
Revenue Collected During FY 16:	\$57,145,756	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$57,953,234	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,008	\$1,094	\$1,054
Per Capita Expenditures:	\$1,022	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$807,478	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	24.02%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$13,919,035	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$246	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,689,653	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$253,060,123	-\$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:	\$121,133,649	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,137	\$2,570	\$1,961
General Obligation Debt over EAV:	5.83%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$43,174,394	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$762	\$1,390	\$1,114
Revenue Collected During FY 16:	\$51,422,046	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$48,918,983	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$907	\$455	\$325
Per Capita Expenditures:	\$863	\$438	\$333
Operating Income (loss):	\$2,503,063	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	90.59%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$44,315,970	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$782	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$81,019	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$429	\$920	\$543
Revenue Collected During FY 16:	\$53,505	\$288,018	\$122,354
Expenditures During FY 16:	\$43,387	\$291,959	\$113,390
Per Capita Revenue:	\$283	\$728	\$325
Per Capita Expenditures:	\$230	\$777	\$314
Revenues over (under) Expenditures:	\$10,118	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	165.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$71,637	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$379	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,578	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$68,059	\$37,746	\$95,132



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:	\$384,488	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,034	\$2,411	\$992
Revenue Collected During FY 16:	\$52,519	\$248,742	\$88,690
Expenditures During FY 16:	\$58,166	\$239,956	\$97,758
Per Capita Revenue:	\$278	\$660	\$240
Per Capita Expenditures:	\$308	\$647	\$261
Operating Income (loss):	-\$5,647	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	684.83%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$398,341	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,108	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Riverside Village	
Unit Code:	016/400/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$26,713,938	
Equalized Assessed Valuation:	\$229,627,725	
Population:	6,672	
Employees:		
Full Time:	63	
Part Time:	67	
Salaries Paid:	\$6,904,783	

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,989,147	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$748	\$646	\$481
Revenue Collected During FY 16:	\$17,650,640	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,865,145	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$2,645	\$821	\$658
Per Capita Expenditures:	\$2,378	\$808	\$649
Revenues over (under) Expenditures:	\$1,785,495	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	35.28%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,597,727	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$839	\$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:	\$351,976	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$68,517,575	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$54,893,931	\$12,217,292	\$2,700,000
Per Capita Debt:	\$8,228	\$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:	\$1,321,708	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$198	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,071,120	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,347,726	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$460	\$491	\$356
Per Capita Expenditures:	\$352	\$468	\$345
Operating Income (loss):	\$723,394	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	87.11%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,045,102	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$307	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="90"/>
Part Time:	<input type="text" value="32"/>
Salaries Paid:	<input type="text" value="\$6,564,051"/>

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$29,065,685	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,346	\$646	\$481
Revenue Collected During FY 16:	\$18,118,777	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$19,495,299	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,462	\$821	\$658
Per Capita Expenditures:	\$1,573	\$808	\$649
Revenues over (under) Expenditures:	-\$1,376,522	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	140.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$27,324,104	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$2,205	\$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:	\$4,723,419	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$14,582,584	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$35,738,477	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,884	\$1,619	\$786
General Obligation Debt over EAV:	4.89%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,125,866	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$333	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,408,324	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,906,973	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$517	\$491	\$356
Per Capita Expenditures:	\$396	\$468	\$345
Operating Income (loss):	\$1,501,351	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	114.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,627,217	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$454	\$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: **Northfield Village**

Unit Code: **016/390/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,037,490**

Equalized Assessed Valuation: **\$460,470,791**

Population: **5,484**

Employees:

 Full Time: **48**

 Part Time: **63**

 Salaries Paid: **\$6,243,828**

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,233,858	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,501	\$646	\$481
Revenue Collected During FY 16:	\$10,403,204	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,265,292	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,897	\$821	\$658
Per Capita Expenditures:	\$1,872	\$808	\$649
Revenues over (under) Expenditures:	\$137,912	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	78.19%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,026,450	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,464	\$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:	\$621,191	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,700,950	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,951,882	\$12,217,292	\$2,700,000
Per Capita Debt:	\$903	\$1,619	\$786
General Obligation Debt over EAV:	0.72%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,537,375	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,469	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,527,175	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,347,675	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$461	\$491	\$356
Per Capita Expenditures:	\$428	\$468	\$345
Operating Income (loss):	\$179,500	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	570.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$13,384,819	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,441	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,167,178		
Equalized Assessed Valuation:	\$2,075,278,987		
Population:	33,170		
Employees:			
Full Time:	265		
Part Time:	8		
Salaries Paid:	\$26,867,456		

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:	\$22,821,172	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$688	\$497	\$454
Revenue Collected During FY 16:	\$45,162,727	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$45,119,641	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,362	\$1,094	\$1,054
Per Capita Expenditures:	\$1,360	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$43,086	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	56.24%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$25,377,172	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$765	\$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:	\$735,777	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$51,798,127	-\$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:	\$104,990,271	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,165	\$2,570	\$1,961
General Obligation Debt over EAV:	5.06%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$44,877,715	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.353	\$1,390	\$1,114
Revenue Collected During FY 16:	\$11,716,256	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$13,158,549	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$353	\$455	\$325
Per Capita Expenditures:	\$397	\$438	\$333
Operating Income (loss):	-\$1,442,293	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	351.16%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$46,208,170	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.393	\$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:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,504,040		
Equalized Assessed Valuation:	\$401,466,052		
Population:	14,572		
Employees:			
Full Time:	81		
Part Time:	69		
Salaries Paid:	\$7,311,258		

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,750,081	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$326	\$646	\$481
Revenue Collected During FY 16:	\$14,918,237	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,179,502	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,024	\$821	\$658
Per Capita Expenditures:	\$1,042	\$808	\$649
Revenues over (under) Expenditures:	-\$261,265	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	29.57%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,488,816	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$308	\$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:	\$1,046,989	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$15,075,301	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,498,617	\$12,217,292	\$2,700,000
Per Capita Debt:	\$171	\$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:	\$1,046,405	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$72	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,976,828	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,468,369	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$204	\$491	\$356
Per Capita Expenditures:	\$238	\$468	\$345
Operating Income (loss):	-\$491,541	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	10.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$360,747	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$25	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Niles Village	
Unit Code:	016/375/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$92,358,043	
Equalized Assessed Valuation:	\$1,065,276,953	
Population:	29,803	
Employees:		
Full Time:	227	
Part Time:	209	
Salaries Paid:	\$24,977,783	

Blended Component Units

Blended Component Units		

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$41,768,376	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$1,401	\$497	\$454
Revenue Collected During FY 16:	\$50,618,748	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$51,039,376	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,698	\$1,094	\$1,054
Per Capita Expenditures:	\$1,713	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$420,628	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	81.01%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$41,348,633	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$1,387	\$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:	\$11,788,804	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$63,788,928	-\$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:	\$10,553,903	\$134,742,616	\$79,395,355
Per Capita Debt:	\$354	\$2,570	\$1,961
General Obligation Debt over EAV:	0.93%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$29,454,219	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$988	\$1,390	\$1,114
Revenue Collected During FY 16:	\$17,561,474	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$13,471,847	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$589	\$455	\$325
Per Capita Expenditures:	\$452	\$438	\$333
Operating Income (loss):	\$4,089,627	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	244.59%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$32,950,261	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,106	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$112,542,802		
Equalized Assessed Valuation:	\$1,354,550,848		
Population:	54,167		
Employees:			
	Full Time:	315	
	Part Time:	79	
	Salaries Paid:	\$28,074,510	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,879,890	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$385	\$497	\$454
Revenue Collected During FY 16:	\$59,751,777	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$57,176,607	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,103	\$1,094	\$1,054
Per Capita Expenditures:	\$1,056	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,575,170	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	39.32%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$22,481,678	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$415	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,557,424	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$101,578,462	-\$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:	\$182,285,326	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,365	\$2,570	\$1,961
General Obligation Debt over EAV:	3.14%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$42,503,248	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$785	\$1,390	\$1,114
Revenue Collected During FY 16:	\$15,136,490	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$16,440,710	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$279	\$455	\$325
Per Capita Expenditures:	\$304	\$438	\$333
Operating Income (loss):	-\$1,304,220	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	250.59%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$41,199,028	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$761	\$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:	Morton Grove Village		
Unit Code:	016/365/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,865,897		
Equalized Assessed Valuation:	\$695,839,923		
Population:	23,497		
Employees:			
Full Time:	158		
Part Time:	19		
Salaries Paid:	\$15,179,255		

Blended Component Units

Number Submitted = 3
 Firefighters' Pension
 Municipal Employees' Retirement
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$22,831,102	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$972	\$646	\$481
Revenue Collected During FY 16:	\$32,253,919	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$30,237,552	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,373	\$821	\$658
Per Capita Expenditures:	\$1,287	\$808	\$649
Revenues over (under) Expenditures:	\$2,016,367	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	81.47%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$24,633,881	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,048	\$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:	\$19,744,965	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$75,847,646	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$20,519,165	\$12,217,292	\$2,700,000
Per Capita Debt:	\$873	\$1,619	\$786
General Obligation Debt over EAV:	2.81%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,703,718	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$328	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,729,923	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$11,290,633	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$457	\$491	\$356
Per Capita Expenditures:	\$481	\$468	\$345
Operating Income (loss):	-\$560,710	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	63.26%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,143,008	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$304	\$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: **Merrionette Park Village**

Unit Code: **016/355/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,133,300**

Equalized Assessed Valuation: **\$36,297,783**

Population: **1,894**

Employees:

- Full Time:
- Part Time: **86**
- Salaries Paid: **\$1,246,584**

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:	-\$39,872	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$21	\$646	\$481
Revenue Collected During FY 16:	\$2,076,494	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,528,274	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,096	\$821	\$658
Per Capita Expenditures:	\$1,335	\$808	\$649
Revenues over (under) Expenditures:	-\$451,780	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-18.46%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$466,663	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$246	\$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:	\$602,054	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$893,429	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,941,422	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,025	\$1,619	\$786
General Obligation Debt over EAV:	3.70%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,771,946	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$936	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,201,074	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$507,056	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$634	\$491	\$356
Per Capita Expenditures:	\$268	\$468	\$345
Operating Income (loss):	\$694,018	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	486.33%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,465,964	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,302	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Melrose Park Village		
Unit Code:	016/350/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,921,705		
Equalized Assessed Valuation:	\$569,218,066		
Population:	25,518		
Employees:			
	Full Time:	256	
	Part Time:	111	
	Salaries Paid:	\$18,231,458	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,046,488	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$433	\$497	\$454
Revenue Collected During FY 16:	\$48,511,294	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$49,235,410	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,901	\$1,094	\$1,054
Per Capita Expenditures:	\$1,929	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$724,116	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	15.19%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$7,478,191	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$293	\$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:	\$8,790,674	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$235,139,627	-\$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:	\$280,458,789	\$134,742,616	\$79,395,355
Per Capita Debt:	\$10,991	\$2,570	\$1,961
General Obligation Debt over EAV:	8.69%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$49,475,671	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,939	\$1,390	\$1,114
Revenue Collected During FY 16:	\$25,832,608	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$21,094,421	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$1,012	\$455	\$325
Per Capita Expenditures:	\$827	\$438	\$333
Operating Income (loss):	\$4,738,187	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	257.08%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$54,229,143	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,125	\$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:	Maywood Village		
Unit Code:	016/345/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,880,806		
Equalized Assessed Valuation:	\$180,138,081		
Population:	24,090		
Employees:			
	Full Time:	149	
	Part Time:	34	
	Salaries Paid:	\$13,094,651	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$12,831,092	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$533	\$646	\$481
Revenue Collected During FY 16:	\$26,625,990	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$26,167,561	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,105	\$821	\$658
Per Capita Expenditures:	\$1,086	\$808	\$649
Revenues over (under) Expenditures:	\$458,429	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-47.28%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$12,372,663	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$514	\$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:	\$17,138,925	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$123,485,011	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$139,086,528	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,774	\$1,619	\$786
General Obligation Debt over EAV:	7.87%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,449,981	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$392	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,415,190	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$10,093,147	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$391	\$491	\$356
Per Capita Expenditures:	\$419	\$468	\$345
Operating Income (loss):	-\$677,957	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	86.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,772,024	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$364	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Park Village**

Unit Code: **016/415/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,301,470**

Equalized Assessed Valuation: **\$1,334,441,513**

Population: **51,878**

Employees:

 Full Time: **369**

 Part Time: **6**

 Salaries Paid: **\$28,928,007**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,822,332	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$459	\$497	\$454
Revenue Collected During FY 16:	\$67,060,522	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$60,621,304	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,293	\$1,094	\$1,054
Per Capita Expenditures:	\$1,169	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$6,439,218	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	47.22%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$28,623,365	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$552	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,792,914	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$117,013,132	-\$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:	\$293,989,893	\$134,742,616	\$79,395,355
Per Capita Debt:	\$5,667	\$2,570	\$1,961
General Obligation Debt over EAV:	7.22%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$79,574,446	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1.534	\$1,390	\$1,114
Revenue Collected During FY 16:	\$27,844,567	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$22,455,338	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$537	\$455	\$325
Per Capita Expenditures:	\$433	\$438	\$333
Operating Income (loss):	\$5,389,229	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	374.52%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$84,099,092	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1.621	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muddy Village**

Unit Code: 082/030/32 County: Saline

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$272,300

Equalized Assessed Valuation: \$1,325,921

Population: 69

Employees:

 Full Time: 4

 Part Time: 8

 Salaries Paid: \$136,041

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:	\$290,824	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$4,215	\$920	\$543
Revenue Collected During FY 16:	\$290,771	\$288,018	\$122,354
Expenditures During FY 16:	\$330,714	\$291,959	\$113,390
Per Capita Revenue:	\$4,214	\$728	\$325
Per Capita Expenditures:	\$4,793	\$777	\$314
Revenues over (under) Expenditures:	-\$39,943	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	79.39%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$262,544	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$3,805	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,835	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$250,799	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$106,990	\$404,199	\$31,109
Per Capita Debt:	\$1,551	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$332.778	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.823	\$2,411	\$992
Revenue Collected During FY 16:	\$55.497	\$248,742	\$88,690
Expenditures During FY 16:	\$90.550	\$239,956	\$97,758
Per Capita Revenue:	\$804	\$660	\$240
Per Capita Expenditures:	\$1.312	\$647	\$261
Operating Income (loss):	-\$35.053	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	374.79%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$339.368	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.918	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mound City City**

Unit Code: **077/015/30** County: **Pulaski**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$529,461**

Equalized Assessed Valuation: **\$5,572,829**

Population: **571**

Employees:

Full Time:	3
Part Time:	14
Salaries Paid:	\$132,531

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$807,356	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,414	\$920	\$543
Revenue Collected During FY 16:	\$395,764	\$288,018	\$122,354
Expenditures During FY 16:	\$314,508	\$291,959	\$113,390
Per Capita Revenue:	\$693	\$728	\$325
Per Capita Expenditures:	\$551	\$777	\$314
Revenues over (under) Expenditures:	\$81,256	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	280.12%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$881,008	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,543	\$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:	\$777,779	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$103,229	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$31,903	\$404,199	\$31,109
Per Capita Debt:	\$56	\$992	\$77
General Obligation Debt over EAV:	0.40%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$452.674	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$793	\$2,411	\$992
Revenue Collected During FY 16:	\$204.813	\$248,742	\$88,690
Expenditures During FY 16:	\$211.310	\$239,956	\$97,758
Per Capita Revenue:	\$359	\$660	\$240
Per Capita Expenditures:	\$370	\$647	\$261
Operating Income (loss):	-\$6.497	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	214.75%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$453.781	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$795	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,354,995		
Equalized Assessed Valuation:	\$640,935,272		
Population:	28,396		
Employees:			
Full Time:			160
Part Time:			100
Salaries Paid:			\$12,821,738

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$24,282,842	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$855	\$497	\$454
Revenue Collected During FY 16:	\$30,368,725	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$31,552,718	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,069	\$1,094	\$1,054
Per Capita Expenditures:	\$1,111	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$1,183,993	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	88.31%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$27,862,725	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$981	\$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:	\$23,365,452	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$2,340,342	-\$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:	\$58,441,092	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,058	\$2,570	\$1,961
General Obligation Debt over EAV:	7.42%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$39,509,049	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,391	\$1,390	\$1,114
Revenue Collected During FY 16:	\$17,438,420	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$14,832,543	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$614	\$455	\$325
Per Capita Expenditures:	\$522	\$438	\$333
Operating Income (loss):	\$2,605,877	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	282.36%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$41,881,773	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,475	\$1,401	\$1,096



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,446,714		
Equalized Assessed Valuation:	\$26,474,261		
Population:	2,006		
Employees:			
	Full Time:		10
	Part Time:		34
	Salaries Paid:		\$711,801

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$333,829	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$166	\$646	\$481
Revenue Collected During FY 16:	\$1,143,787	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,305,475	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$570	\$821	\$658
Per Capita Expenditures:	\$651	\$808	\$649
Revenues over (under) Expenditures:	-\$161,688	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	21.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$277,141	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$138	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,451	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$170,690	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,300,742	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,147	\$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:	\$1,822,020	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$908	\$1,624	\$1,257
Revenue Collected During FY 16:	\$840,474	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$973,425	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$419	\$491	\$356
Per Capita Expenditures:	\$485	\$468	\$345
Operating Income (loss):	-\$132,951	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	162.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,584,069	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$790	\$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:	\$1,682,481	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$419	\$646	\$481
Revenue Collected During FY 16:	\$2,698,800	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,262,784	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$671	\$821	\$658
Per Capita Expenditures:	\$563	\$808	\$649
Revenues over (under) Expenditures:	\$436,016	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	92.52%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,093,497	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$521	\$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:	\$1,153,871	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,356,974	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,396,352	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,591	\$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:	\$4,637,642	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,154	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,401,159	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,616,074	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$349	\$491	\$356
Per Capita Expenditures:	\$402	\$468	\$345
Operating Income (loss):	-\$214,915	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	266.89%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,313,156	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,073	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="50"/>
Part Time:	<input type="text" value="42"/>
Salaries Paid:	<input type="text" value="\$3,845,194"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,349,055	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$180	\$646	\$481
Revenue Collected During FY 16:	\$6,292,902	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,934,266	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$841	\$821	\$658
Per Capita Expenditures:	\$526	\$808	\$649
Revenues over (under) Expenditures:	\$2,358,636	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	91.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,614,744	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$483	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,976,056	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,715,337	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,250,176	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,637	\$1,619	\$786
General Obligation Debt over EAV:	4.05%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$28,264,606	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.777	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,849,916	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$10,894,160	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.450	\$491	\$356
Per Capita Expenditures:	\$1.456	\$468	\$345
Operating Income (loss):	-\$44,244	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	258.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$28,136,425	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.760	\$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: **Marissa Village**

Unit Code: **088/085/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,739,999**

Equalized Assessed Valuation: **\$15,854,989**

Population: **1,979**

Employees:

 Full Time: **12**

 Part Time: **27**

 Salaries Paid: **\$684,330**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$436,303	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$220	\$646	\$481
Revenue Collected During FY 16:	\$2,169,452	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,058,715	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,096	\$821	\$658
Per Capita Expenditures:	\$1,040	\$808	\$649
Revenues over (under) Expenditures:	\$110,737	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	16.84%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$346,765	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$175	\$648	\$496

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$243,361	\$10,194	\$
Total Unreserved Funds:	\$103,404	\$24,550	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,683,390	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,367	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,259,206	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,658	\$1,624	\$1,257
Revenue Collected During FY 16:	\$693,544	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,184,377	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$350	\$491	\$356
Per Capita Expenditures:	\$598	\$468	\$345
Operating Income (loss):	-\$490,833	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	419.52%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,968,648	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,511	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oconee Village**

Unit Code: **086/030/32** County: **Shelby**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$1,201,687**

Population: **185**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$160**

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:	\$156,795	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$848	\$920	\$543
Revenue Collected During FY 16:	\$78,720	\$288,018	\$122,354
Expenditures During FY 16:	\$34,124	\$291,959	\$113,390
Per Capita Revenue:	\$426	\$728	\$325
Per Capita Expenditures:	\$184	\$777	\$314
Revenues over (under) Expenditures:	\$44,596	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	590.17%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$201,391	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,089	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,536	\$7,681	\$
Total Unreserved Funds:	\$88,277	\$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 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:	\$1,772,993	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$970	\$646	\$481
Revenue Collected During FY 16:	\$858,847	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$778,898	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$470	\$821	\$658
Per Capita Expenditures:	\$426	\$808	\$649
Revenues over (under) Expenditures:	\$79,949	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	237.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,848,322	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,011	\$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:	\$936,065	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$912,257	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,295,496	\$12,217,292	\$2,700,000
Per Capita Debt:	\$709	\$1,619	\$786
General Obligation Debt over EAV:	6.70%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,084,642	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,687	\$1,624	\$1,257
Revenue Collected During FY 16:	\$870,521	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$945,590	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$476	\$491	\$356
Per Capita Expenditures:	\$517	\$468	\$345
Operating Income (loss):	-\$75,069	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	318.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,014,193	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,649	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naples Town		
Unit Code:	085/035/31	County:	Scott
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,500		
Equalized Assessed Valuation:	\$1,817,009		
Population:	137		
Employees:	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$16,255	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$140,179	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,023	\$920	\$543
Revenue Collected During FY 16:	\$84,813	\$288,018	\$122,354
Expenditures During FY 16:	\$96,178	\$291,959	\$113,390
Per Capita Revenue:	\$619	\$728	\$325
Per Capita Expenditures:	\$702	\$777	\$314
Revenues over (under) Expenditures:	-\$11,365	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	133.77%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$128,661	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$939	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$71,008	\$7,681	\$
Total Unreserved Funds:	\$56,768	\$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:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$350,900		
Equalized Assessed Valuation:	\$1,325,346		
Population:	290		
Employees:			
Full Time:			1
Part Time:			3
Salaries Paid:			\$43,680

Blended Component Units

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Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$628,201	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,166	\$920	\$543
Revenue Collected During FY 16:	\$68,561	\$288,018	\$122,354
Expenditures During FY 16:	\$108,384	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$374	\$777	\$314
Revenues over (under) Expenditures:	-\$39,823	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	542.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$588,378	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,029	\$994	\$582

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$346,267	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$242,111	\$37,746	\$95,132



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:	\$1,150,282	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,966	\$2,411	\$992
Revenue Collected During FY 16:	\$116,312	\$248,742	\$88,690
Expenditures During FY 16:	\$102,462	\$239,956	\$97,758
Per Capita Revenue:	\$401	\$660	\$240
Per Capita Expenditures:	\$353	\$647	\$261
Operating Income (loss):	\$13,850	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1136.16%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,164,132	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,014	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mackinaw Village**

Unit Code: **090/045/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,549,915**

Equalized Assessed Valuation: **\$27,147,533**

Population: **1,950**

Employees:

 Full Time: **6**

 Part Time: **30**

 Salaries Paid: **\$450,594**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,704,457	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$874	\$646	\$481
Revenue Collected During FY 16:	\$1,091,744	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,120,506	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$560	\$821	\$658
Per Capita Expenditures:	\$575	\$808	\$649
Revenues over (under) Expenditures:	-\$28,762	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	142.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,597,180	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$819	\$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:	\$267,095	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$661,161	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,104,144	\$12,217,292	\$2,700,000
Per Capita Debt:	\$566	\$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:	\$4,295,724	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,203	\$1,624	\$1,257
Revenue Collected During FY 16:	\$981,998	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$837,254	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$504	\$491	\$356
Per Capita Expenditures:	\$429	\$468	\$345
Operating Income (loss):	\$144,744	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	530.36%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,440,468	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,277	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mechanicsburg Village**

Unit Code: **083/075/32** County: **Sangamon**

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$505,190**

Equalized Assessed Valuation: **\$4,138,953**

Population: **629**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$13,209**

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:	\$440,999	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$701	\$920	\$543
Revenue Collected During FY 16:	\$558,522	\$288,018	\$122,354
Expenditures During FY 16:	\$487,817	\$291,959	\$113,390
Per Capita Revenue:	\$888	\$728	\$325
Per Capita Expenditures:	\$776	\$777	\$314
Revenues over (under) Expenditures:	\$70,705	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	104.90%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$511,704	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$814	\$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:	\$18,025	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$1,426,321	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,927,524	\$404,199	\$31,109
Per Capita Debt:	\$3,064	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marquette Heights City		
Unit Code:	090/050/30	County:	Tazewell
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,384,350		
Equalized Assessed Valuation:	\$28,080,841		
Population:	2,824		
Employees:			
Full Time:	12		
Part Time:	12		
Salaries Paid:	\$654,924		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$962,479	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$341	\$646	\$481
Revenue Collected During FY 16:	\$1,256,808	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,285,854	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$445	\$821	\$658
Per Capita Expenditures:	\$455	\$808	\$649
Revenues over (under) Expenditures:	-\$29,046	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	72.59%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$933,433	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$331	\$648	\$496
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$10,194	\$
Total Unreserved Funds:	\$	\$24,550	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$325,777	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$638,385	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,590,944	\$12,217,292	\$2,700,000
Per Capita Debt:	\$563	\$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:	\$1,646,784	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$583	\$1,624	\$1,257
Revenue Collected During FY 16:	\$811,460	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$730,623	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$287	\$491	\$356
Per Capita Expenditures:	\$259	\$468	\$345
Operating Income (loss):	\$80,837	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	236.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,727,621	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$612	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oak Grove Village**

Unit Code: **081/055/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,850**

Equalized Assessed Valuation: **\$3,014,730**

Population: **728**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$23,183**

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:	\$944,659	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,298	\$920	\$543
Revenue Collected During FY 16:	\$132,573	\$288,018	\$122,354
Expenditures During FY 16:	\$71,507	\$291,959	\$113,390
Per Capita Revenue:	\$182	\$728	\$325
Per Capita Expenditures:	\$98	\$777	\$314
Revenues over (under) Expenditures:	\$61,066	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1406.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$1,005,725	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,381	\$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:	\$1,024,428	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$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:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$163,370,398		
Equalized Assessed Valuation:	\$733,377,672		
Population:	42,681		
Employees:			
	Full Time:	387	
	Part Time:	23	
	Salaries Paid:	\$25,186,945	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$17,184,576	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$403	\$497	\$454
Revenue Collected During FY 16:	\$58,510,703	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$60,454,205	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,371	\$1,094	\$1,054
Per Capita Expenditures:	\$1,416	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$1,943,502	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	24.41%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$14,753,938	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$346	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,401,496	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$104,829,417	-\$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:	\$215,407,113	\$134,742,616	\$79,395,355
Per Capita Debt:	\$5,047	\$2,570	\$1,961
General Obligation Debt over EAV:	7.03%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$94,564,013	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,216	\$1,390	\$1,114
Revenue Collected During FY 16:	\$21,907,221	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$19,282,073	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$513	\$455	\$325
Per Capita Expenditures:	\$452	\$438	\$333
Operating Income (loss):	\$2,625,148	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	517.96%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$99,874,147	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,340	\$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: Milan Village

Unit Code: 081/045/32 County: Rock Island

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,970,400

Equalized Assessed Valuation: \$77,979,491

Population: 5,099

Employees:

Full Time: 48

Part Time: 8

Salaries Paid: \$3,128,133

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,319,365	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$455	\$646	\$481
Revenue Collected During FY 16:	\$7,946,246	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,977,790	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,558	\$821	\$658
Per Capita Expenditures:	\$1,565	\$808	\$649
Revenues over (under) Expenditures:	-\$31,544	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	28.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,287,821	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$449	\$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:	\$1,613,336	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$5,973,247	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,989,786	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,959	\$1,619	\$786
General Obligation Debt over EAV:	4.10%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,164,300	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,209	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,909,449	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,994,328	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$374	\$491	\$356
Per Capita Expenditures:	\$391	\$468	\$345
Operating Income (loss):	-\$84,879	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	296.59%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,914,945	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,160	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Olney City

Unit Code: 080/025/30 **County:** Richland

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$11,951,975

Equalized Assessed Valuation: \$102,061,789

Population: 9,005

Employees:

Full Time:	60
Part Time:	86
Salaries Paid:	\$3,081,993

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,242,233	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$693	\$646	\$481
Revenue Collected During FY 16:	\$6,142,837	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,349,932	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$682	\$821	\$658
Per Capita Expenditures:	\$594	\$808	\$649
Revenues over (under) Expenditures:	\$792,905	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	131.93%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,058,303	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$784	\$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:	\$2,570,970	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,214,457	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,184,215	\$12,217,292	\$2,700,000
Per Capita Debt:	\$132	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,788.674	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.420	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,612.258	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,500.919	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$290	\$491	\$356
Per Capita Expenditures:	\$278	\$468	\$345
Operating Income (loss):	\$111.339	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	515.81%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,900.013	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.433	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$753,905		
Equalized Assessed Valuation:	\$2,523,921		
Population:	677		
Employees:			
	Full Time:	3	
	Part Time:	13	
	Salaries Paid:	\$110,524	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$369,299	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$545	\$920	\$543
Revenue Collected During FY 16:	\$239,537	\$288,018	\$122,354
Expenditures During FY 16:	\$285,162	\$291,959	\$113,390
Per Capita Revenue:	\$354	\$728	\$325
Per Capita Expenditures:	\$421	\$777	\$314
Revenues over (under) Expenditures:	-\$45,625	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	113.51%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$323,674	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$478	\$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:	\$323,674	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,054,763	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,035	\$2,411	\$992
Revenue Collected During FY 16:	\$188,858	\$248,742	\$88,690
Expenditures During FY 16:	\$228,690	\$239,956	\$97,758
Per Capita Revenue:	\$279	\$660	\$240
Per Capita Expenditures:	\$338	\$647	\$261
Operating Income (loss):	-\$39,832	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	881.08%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,014,931	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,976	\$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:	\$235,167	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$825	\$920	\$543
Revenue Collected During FY 16:	\$149,252	\$288,018	\$122,354
Expenditures During FY 16:	\$93,810	\$291,959	\$113,390
Per Capita Revenue:	\$524	\$728	\$325
Per Capita Expenditures:	\$329	\$777	\$314
Revenues over (under) Expenditures:	\$55,442	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	258.55%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$242,543	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$851	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,974	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$223,569	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$774,802	\$404,199	\$31,109
Per Capita Debt:	\$2,719	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,999,492	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$7,016	\$2,411	\$992
Revenue Collected During FY 16:	\$147,372	\$248,742	\$88,690
Expenditures During FY 16:	\$161,872	\$239,956	\$97,758
Per Capita Revenue:	\$517	\$660	\$240
Per Capita Expenditures:	\$568	\$647	\$261
Operating Income (loss):	-\$14,500	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1255.97%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,033,058	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$7,134	\$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:	\$2,197,274	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,959	\$2,411	\$992
Revenue Collected During FY 16:	\$187,663	\$248,742	\$88,690
Expenditures During FY 16:	\$293,693	\$239,956	\$97,758
Per Capita Revenue:	\$338	\$660	\$240
Per Capita Expenditures:	\$529	\$647	\$261
Operating Income (loss):	-\$106,030	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	712.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,091,244	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,768	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Magnolia Village**

Unit Code: **078/020/32** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$179,022**

Equalized Assessed Valuation: **\$1,766,451**

Population: **275**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$27,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$64,842	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$236	\$920	\$543
Revenue Collected During FY 16:	\$67,346	\$288,018	\$122,354
Expenditures During FY 16:	\$68,105	\$291,959	\$113,390
Per Capita Revenue:	\$245	\$728	\$325
Per Capita Expenditures:	\$248	\$777	\$314
Revenues over (under) Expenditures:	-\$759	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	94.09%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$64,083	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$233	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,078	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$48,005	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$231,000	\$404,199	\$31,109
Per Capita Debt:	\$840	\$992	\$77
General Obligation Debt over EAV:	11.89%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$687.667	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.501	\$2,411	\$992
Revenue Collected During FY 16:	\$66.726	\$248,742	\$88,690
Expenditures During FY 16:	\$91.601	\$239,956	\$97,758
Per Capita Revenue:	\$243	\$660	\$240
Per Capita Expenditures:	\$333	\$647	\$261
Operating Income (loss):	-\$24.875	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	723.56%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$662.792	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.410	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Olmsted Village**

Unit Code: **077/035/32** County: **Pulaski**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$547,260**

Equalized Assessed Valuation: **\$1,087,091**

Population: **318**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$107,412**

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:	\$65,423	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$206	\$920	\$543
Revenue Collected During FY 16:	\$136,348	\$288,018	\$122,354
Expenditures During FY 16:	\$142,629	\$291,959	\$113,390
Per Capita Revenue:	\$429	\$728	\$325
Per Capita Expenditures:	\$449	\$777	\$314
Revenues over (under) Expenditures:	-\$6,281	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	41.47%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$59,142	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$186	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,799	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$48,343	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$385,538	\$404,199	\$31,109
Per Capita Debt:	\$1,212	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,886,446	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,932	\$2,411	\$992
Revenue Collected During FY 16:	\$377,540	\$248,742	\$88,690
Expenditures During FY 16:	\$250,022	\$239,956	\$97,758
Per Capita Revenue:	\$1,187	\$660	\$240
Per Capita Expenditures:	\$786	\$647	\$261
Operating Income (loss):	\$127,518	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	805.51%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,013,964	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$6,333	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$63,000		
Equalized Assessed Valuation:	\$654,006		
Population:	200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$13,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$62,313	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$312	\$920	\$543
Revenue Collected During FY 16:	\$40,388	\$288,018	\$122,354
Expenditures During FY 16:	\$34,973	\$291,959	\$113,390
Per Capita Revenue:	\$202	\$728	\$325
Per Capita Expenditures:	\$175	\$777	\$314
Revenues over (under) Expenditures:	\$5,415	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	193.66%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$67,728	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$339	\$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:	\$27,098	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$42,106	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$151,500	\$404,199	\$31,109
Per Capita Debt:	\$758	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$594,230	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,971	\$2,411	\$992
Revenue Collected During FY 16:	\$30,211	\$248,742	\$88,690
Expenditures During FY 16:	\$58,117	\$239,956	\$97,758
Per Capita Revenue:	\$151	\$660	\$240
Per Capita Expenditures:	\$291	\$647	\$261
Operating Income (loss):	-\$27,906	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	974.45%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$566,324	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,832	\$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:	\$50,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$37	\$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:	\$3,948,531	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,921	\$1,624	\$1,257
Revenue Collected During FY 16:	\$454,655	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$419,729	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$336	\$491	\$356
Per Capita Expenditures:	\$310	\$468	\$345
Operating Income (loss):	\$34,926	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	965.37%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,051,924	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,997	\$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:	\$1,444,176	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,073	\$646	\$481
Revenue Collected During FY 16:	\$748,097	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$523,998	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$556	\$821	\$658
Per Capita Expenditures:	\$389	\$808	\$649
Revenues over (under) Expenditures:	\$224,099	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	318.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,668,275	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,239	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,059,233	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$609,042	-\$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:	\$	\$12,217,292	\$2,700,000
Per Capita Debt:	\$	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,762,347	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,309	\$1,624	\$1,257
Revenue Collected During FY 16:	\$439,804	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$521,308	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$327	\$491	\$356
Per Capita Expenditures:	\$387	\$468	\$345
Operating Income (loss):	-\$81,504	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	322.43%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,680,843	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,249	\$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:	\$165,254	\$12,217,292	\$2,700,000
Per Capita Debt:	\$115	\$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:	\$1,689,290	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,178	\$1,624	\$1,257
Revenue Collected During FY 16:	\$660,389	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$870,005	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$461	\$491	\$356
Per Capita Expenditures:	\$607	\$468	\$345
Operating Income (loss):	-\$209,616	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	170.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,479,674	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,032	\$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:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,496,549		
Equalized Assessed Valuation:	\$62,933,639		
Population:	3,636		
Employees:			
Full Time:	15		
Part Time:	8		
Salaries Paid:	\$831,843		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,203,708	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,156	\$646	\$481
Revenue Collected During FY 16:	\$2,033,614	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,006,258	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$559	\$821	\$658
Per Capita Expenditures:	\$552	\$808	\$649
Revenues over (under) Expenditures:	\$27,356	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	208.48%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,182,563	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,150	\$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:	\$1,761,037	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,421,526	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,794,436	\$12,217,292	\$2,700,000
Per Capita Debt:	\$769	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,658,857	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,556	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,383,061	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,225,316	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$380	\$491	\$356
Per Capita Expenditures:	\$337	\$468	\$345
Operating Income (loss):	\$157,745	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	478.66%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,865,103	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,613	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Milford City	
Unit Code:	101/025/30	County: Winnebago
Fiscal Year End:	5/31/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$556,243	
Equalized Assessed Valuation:	\$7,603,557	
Population:	697	
Employees:		
Full Time:	8	
Part Time:		
Salaries Paid:	\$27,650	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$552,362	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$792	\$920	\$543
Revenue Collected During FY 16:	\$395,991	\$288,018	\$122,354
Expenditures During FY 16:	\$444,860	\$291,959	\$113,390
Per Capita Revenue:	\$568	\$728	\$325
Per Capita Expenditures:	\$638	\$777	\$314
Revenues over (under) Expenditures:	-\$48,869	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	113.18%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$503,493	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$722	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$503,493	\$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:	Machesney Park Village	
Unit Code:	101/022/32	County: Winnebago
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$24,514,976	
Equalized Assessed Valuation:	\$303,301,945	
Population:	23,499	
Employees:		
Full Time:		14
Part Time:		10
Salaries Paid:		\$882,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,889,380	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$463	\$646	\$481
Revenue Collected During FY 16:	\$13,879,707	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,896,180	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$591	\$821	\$658
Per Capita Expenditures:	\$676	\$808	\$649
Revenues over (under) Expenditures:	-\$2,016,473	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.95%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,575,407	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$365	\$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:	\$2,709,894	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$7,960,321	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,278,584	\$12,217,292	\$2,700,000
Per Capita Debt:	\$480	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marion City	
Unit Code:	100/065/30	County: Williamson
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$42,703,965	
Equalized Assessed Valuation:	\$307,166,097	
Population:	17,438	
Employees:		
Full Time:	189	
Part Time:	120	
Salaries Paid:	\$10,525,776	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,832,839	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,080	\$646	\$481
Revenue Collected During FY 16:	\$31,984,075	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$34,735,625	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,834	\$821	\$658
Per Capita Expenditures:	\$1,992	\$808	\$649
Revenues over (under) Expenditures:	-\$2,751,550	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	58.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$20,385,198	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,169	\$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:	\$6,897,029	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,672,454	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$55,535,411	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,185	\$1,619	\$786
General Obligation Debt over EAV:	10.80%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,777,549	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.077	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,641,226	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,507,302	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$381	\$491	\$356
Per Capita Expenditures:	\$373	\$468	\$345
Operating Income (loss):	\$133,924	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	284.83%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$18,534,947	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.063	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$80,931,507		
Equalized Assessed Valuation:	\$764,982,802		
Population:	26,575		
Employees:			
Full Time:	110		
Part Time:	9		
Salaries Paid:	\$10,881,307		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,769,664	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$217	\$497	\$454
Revenue Collected During FY 16:	\$23,378,324	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$19,121,299	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$880	\$1,094	\$1,054
Per Capita Expenditures:	\$720	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,257,025	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	38.02%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$7,269,600	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$274	\$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:	\$804,702	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$5,685,627	-\$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:	\$52,892,511	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,990	\$2,570	\$1,961
General Obligation Debt over EAV:	6.47%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$103,557,785	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3.897	\$1,390	\$1,114
Revenue Collected During FY 16:	\$19,246,546	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$14,762,300	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$724	\$455	\$325
Per Capita Expenditures:	\$555	\$438	\$333
Operating Income (loss):	\$4,484,246	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	720.14%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$106,309,897	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$4.000	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="24"/>
Part Time:	<input type="text" value="16"/>
Salaries Paid:	<input type="text" value="\$1,952,401"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,487,829	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,064	\$646	\$481
Revenue Collected During FY 16:	\$4,867,864	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,782,920	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$958	\$821	\$658
Per Capita Expenditures:	\$1,531	\$808	\$649
Revenues over (under) Expenditures:	-\$2,915,056	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	95.04%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,396,902	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,456	\$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:	\$7,462,041	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$745,159	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,840,908	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,936	\$1,619	\$786
General Obligation Debt over EAV:	8.94%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,812,904	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,341	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,659,195	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,052,633	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$326	\$491	\$356
Per Capita Expenditures:	\$404	\$468	\$345
Operating Income (loss):	-\$393,438	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	312.74%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,419,466	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,263	\$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: **Mokena Village**

Unit Code: **099/070/32** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$22,956,285**

Equalized Assessed Valuation: **\$714,080,367**

Population: **19,923**

Employees:

 Full Time: **75**

 Part Time: **5**

 Salaries Paid: **\$6,402,824**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,739,752	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$238	\$646	\$481
Revenue Collected During FY 16:	\$12,950,533	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,020,460	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$650	\$821	\$658
Per Capita Expenditures:	\$553	\$808	\$649
Revenues over (under) Expenditures:	\$1,930,073	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	51.45%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,669,825	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$285	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,690,601	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$9,112,897	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,313,113	\$12,217,292	\$2,700,000
Per Capita Debt:	\$367	\$1,619	\$786
General Obligation Debt over EAV:	0.92%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$32,325,341	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,623	\$1,624	\$1,257
Revenue Collected During FY 16:	\$9,549,913	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,552,746	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$479	\$491	\$356
Per Capita Expenditures:	\$429	\$468	\$345
Operating Income (loss):	\$997,167	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	388.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$33,187,508	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,666	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,781,054	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$241	\$646	\$481
Revenue Collected During FY 16:	\$4,091,269	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,863,078	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$553	\$821	\$658
Per Capita Expenditures:	\$522	\$808	\$649
Revenues over (under) Expenditures:	\$228,191	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	52.01%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,009,245	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$272	\$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:	\$78,673	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,777,135	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,241,679	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,789	\$1,619	\$786
General Obligation Debt over EAV:	6.58%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$21,348,427	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,885	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,167,612	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,389,539	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$428	\$491	\$356
Per Capita Expenditures:	\$458	\$468	\$345
Operating Income (loss):	-\$221,927	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	619.24%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,989,247	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,836	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
 Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,864,256	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$451	\$646	\$481
Revenue Collected During FY 16:	\$2,524,318	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,258,119	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$610	\$821	\$658
Per Capita Expenditures:	\$546	\$808	\$649
Revenues over (under) Expenditures:	\$266,199	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	96.91%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,188,455	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$529	\$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:	\$1,603,484	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$147,668	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,734,987	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,628	\$1,619	\$786
General Obligation Debt over EAV:	3.77%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,851,306	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,173	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,128,972	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,320,010	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$515	\$491	\$356
Per Capita Expenditures:	\$319	\$468	\$345
Operating Income (loss):	\$808,962	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	411.09%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,426,366	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,312	\$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:	\$22,815	\$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:	\$4,085,920	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.205	\$1,624	\$1,257
Revenue Collected During FY 16:	\$830,883	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$859,961	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$652	\$491	\$356
Per Capita Expenditures:	\$674	\$468	\$345
Operating Income (loss):	-\$29,078	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	472.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,059,242	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.184	\$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:	\$196,188	\$404,199	\$31,109
Per Capita Debt:	\$261	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,142,983	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,854	\$2,411	\$992
Revenue Collected During FY 16:	\$170,112	\$248,742	\$88,690
Expenditures During FY 16:	\$248,816	\$239,956	\$97,758
Per Capita Revenue:	\$227	\$660	\$240
Per Capita Expenditures:	\$331	\$647	\$261
Operating Income (loss):	-\$78,704	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	829.64%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,064,279	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,749	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maunie Village**

Unit Code: **097/030/32** County: **White**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,311**

Equalized Assessed Valuation: **\$411,005**

Population: **139**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$34,905	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$251	\$920	\$543
Revenue Collected During FY 16:	\$25,407	\$288,018	\$122,354
Expenditures During FY 16:	\$36,218	\$291,959	\$113,390
Per Capita Revenue:	\$183	\$728	\$325
Per Capita Expenditures:	\$261	\$777	\$314
Revenues over (under) Expenditures:	-\$10,811	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	66.52%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$24,094	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$173	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,191	\$7,681	\$
Total Unreserved Funds:	\$11,903	\$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:	\$16,262	\$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:	\$	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$	\$2,411	\$992
Revenue Collected During FY 16:	\$	\$248,742	\$88,690
Expenditures During FY 16:	\$	\$239,956	\$97,758
Per Capita Revenue:	\$	\$660	\$240
Per Capita Expenditures:	\$	\$647	\$261
Operating Income (loss):	\$	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	0.00%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$29,577	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$216	\$920	\$543
Revenue Collected During FY 16:	\$20,923	\$288,018	\$122,354
Expenditures During FY 16:	\$17,250	\$291,959	\$113,390
Per Capita Revenue:	\$153	\$728	\$325
Per Capita Expenditures:	\$126	\$777	\$314
Revenues over (under) Expenditures:	\$3,673	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	400.64%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$69,111	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$504	\$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:	\$35,861	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,015	\$404,199	\$31,109
Per Capita Debt:	\$73	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$170,690	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$772	\$920	\$543
Revenue Collected During FY 16:	\$57,209	\$288,018	\$122,354
Expenditures During FY 16:	\$50,104	\$291,959	\$113,390
Per Capita Revenue:	\$259	\$728	\$325
Per Capita Expenditures:	\$227	\$777	\$314
Revenues over (under) Expenditures:	\$7,105	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	354.85%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$177,795	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$805	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$177,795	\$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 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:	\$347,807	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,680	\$920	\$543
Revenue Collected During FY 16:	\$67,733	\$288,018	\$122,354
Expenditures During FY 16:	\$54,996	\$291,959	\$113,390
Per Capita Revenue:	\$327	\$728	\$325
Per Capita Expenditures:	\$266	\$777	\$314
Revenues over (under) Expenditures:	\$12,737	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	655.58%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$360,544	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,742	\$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:	\$25,307	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$335,237	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$213,000	\$404,199	\$31,109
Per Capita Debt:	\$1,029	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$948.893	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.584	\$2,411	\$992
Revenue Collected During FY 16:	\$64.791	\$248,742	\$88,690
Expenditures During FY 16:	\$110.935	\$239,956	\$97,758
Per Capita Revenue:	\$313	\$660	\$240
Per Capita Expenditures:	\$536	\$647	\$261
Operating Income (loss):	-\$46.144	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	813.76%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$902.749	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.361	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,238,950		
Equalized Assessed Valuation:	\$51,883,989		
Population:	3,077		
Employees:			
Full Time:			41
Part Time:			27
Salaries Paid:			\$1,582,804

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,626,877	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$854	\$646	\$481
Revenue Collected During FY 16:	\$2,762,289	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,309,275	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$898	\$821	\$658
Per Capita Expenditures:	\$750	\$808	\$649
Revenues over (under) Expenditures:	\$453,014	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	145.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,365,400	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,094	\$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:	\$206,900	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,126,186	-\$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:	\$5,485,924	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,783	\$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:	\$1,679,937	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$546	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,282,117	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,275,996	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,067	\$491	\$356
Per Capita Expenditures:	\$1,065	\$468	\$345
Operating Income (loss):	\$6,121	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	49.81%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,631,813	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$530	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monmouth City								
Unit Code:	094/025/30	County:	Warren						
Fiscal Year End:	4/30/2016								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$17,582,763								
Equalized Assessed Valuation:	\$65,598,228								
Population:	9,527								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">54</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">\$3,460,102</td> </tr> </table>			Full Time:	54	Part Time:	8	Salaries Paid:	\$3,460,102
Full Time:	54								
Part Time:	8								
Salaries Paid:	\$3,460,102								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,201,874	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$441	\$646	\$481
Revenue Collected During FY 16:	\$7,923,318	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,614,260	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$832	\$821	\$658
Per Capita Expenditures:	\$904	\$808	\$649
Revenues over (under) Expenditures:	-\$690,942	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	43.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,732,847	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$392	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,918,906	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$16,030,740	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$35,262,489	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,701	\$1,619	\$786
General Obligation Debt over EAV:	52.47%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,140,921	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,114	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,103,548	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,236,734	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$536	\$491	\$356
Per Capita Expenditures:	\$550	\$468	\$345
Operating Income (loss):	-\$133,186	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	217.37%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11,382,994	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,195	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,780,941		
Equalized Assessed Valuation:	\$61,848,334		
Population:	7,027		
Employees:			
Full Time:		83	
Part Time:		34	
Salaries Paid:		\$2,657,403	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,717,994	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$529	\$646	\$481
Revenue Collected During FY 16:	\$3,678,312	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,156,298	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$523	\$821	\$658
Per Capita Expenditures:	\$591	\$808	\$649
Revenues over (under) Expenditures:	-\$477,986	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	77.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,212,758	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$457	\$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:	\$165,571	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,881,467	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,597,544	\$12,217,292	\$2,700,000
Per Capita Debt:	\$370	\$1,619	\$786
General Obligation Debt over EAV:	0.10%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,483,538	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$780	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,115,683	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,901,182	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$443	\$491	\$356
Per Capita Expenditures:	\$413	\$468	\$345
Operating Income (loss):	\$214,501	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	196.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,698,039	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$811	\$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: **Oakwood Village**

Unit Code: **092/070/32** County: **Vermilion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,624,231**

Equalized Assessed Valuation: **\$9,793,730**

Population: **1,542**

Employees:

 Full Time: **6**

 Part Time: **21**

 Salaries Paid: **\$403,223**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,301,886	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$2,790	\$646	\$481
Revenue Collected During FY 16:	\$1,296,409	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,513,889	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$841	\$821	\$658
Per Capita Expenditures:	\$982	\$808	\$649
Revenues over (under) Expenditures:	-\$217,480	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	269.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,084,406	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$2,649	\$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:	\$1,163,499	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,920,907	-\$4,275,084	\$280,887



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:	Muncie Village
Unit Code:	092/065/32
County:	Vermilion
Fiscal Year End:	4/30/2016
Accounting Method:	Cash
Appropriation or Budget:	\$36,970
Equalized Assessed Valuation:	\$844,298
Population:	143
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	\$4,133

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$253,059	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,770	\$920	\$543
Revenue Collected During FY 16:	\$32,405	\$288,018	\$122,354
Expenditures During FY 16:	\$21,927	\$291,959	\$113,390
Per Capita Revenue:	\$227	\$728	\$325
Per Capita Expenditures:	\$153	\$777	\$314
Revenues over (under) Expenditures:	\$10,478	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1201.88%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$263,537	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,843	\$994	\$582
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$255,704	\$34,475	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
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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:	\$26,485	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$441	\$920	\$543
Revenue Collected During FY 16:	\$18,303	\$288,018	\$122,354
Expenditures During FY 16:	\$28,782	\$291,959	\$113,390
Per Capita Revenue:	\$305	\$728	\$325
Per Capita Expenditures:	\$480	\$777	\$314
Revenues over (under) Expenditures:	-\$10,479	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	55.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$16,006	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$267	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$26,485	\$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:	North Pekin Village		
Unit Code:	090/065/32	County:	Tazewell
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,677,980		
Equalized Assessed Valuation:	\$23,723,981		
Population:	1,573		
Employees:			
Full Time:			13
Part Time:			43
Salaries Paid:			\$542,259

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$562,373	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$358	\$646	\$481
Revenue Collected During FY 16:	\$1,472,067	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,428,823	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$936	\$821	\$658
Per Capita Expenditures:	\$1,544	\$808	\$649
Revenues over (under) Expenditures:	-\$956,756	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	23.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$571,786	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$364	\$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:	\$75,844	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$493,671	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,316,621	\$12,217,292	\$2,700,000
Per Capita Debt:	\$837	\$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:	\$2,331,069	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,482	\$1,624	\$1,257
Revenue Collected During FY 16:	\$398,869	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$370,610	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$254	\$491	\$356
Per Capita Expenditures:	\$236	\$468	\$345
Operating Income (loss):	\$28,259	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	634.18%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,350,328	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,494	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,503,120	\$12,217,292	\$2,700,000
Per Capita Debt:	\$152	\$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:	\$58,499,172	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,546	\$1,624	\$1,257
Revenue Collected During FY 16:	\$13,397,106	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$11,647,619	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$812	\$491	\$356
Per Capita Expenditures:	\$706	\$468	\$345
Operating Income (loss):	\$1,749,487	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	513.62%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$59,824,160	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,626	\$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: **Minier Village**

Unit Code: 090/055/32 County: Tazewell

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,018,319

Equalized Assessed Valuation: \$18,770,769

Population: 1,252

Employees:

Full Time:	6
Part Time:	6
Salaries Paid:	\$371,798

Blended Component Units

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Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$945,968	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$756	\$646	\$481
Revenue Collected During FY 16:	\$615,146	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$682,856	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$491	\$821	\$658
Per Capita Expenditures:	\$545	\$808	\$649
Revenues over (under) Expenditures:	-\$67,710	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	127.86%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$873,114	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$697	\$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:	\$204,070	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$873,254	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,286,017	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,027	\$1,624	\$1,257
Revenue Collected During FY 16:	\$308,869	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$359,635	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$247	\$491	\$356
Per Capita Expenditures:	\$287	\$468	\$345
Operating Income (loss):	-\$50,766	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	350.79%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,261,549	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,008	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$236,000		
Equalized Assessed Valuation:	\$684,677		
Population:	215		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$42,701		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$129,421	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$602	\$920	\$543
Revenue Collected During FY 16:	\$50,660	\$288,018	\$122,354
Expenditures During FY 16:	\$54,987	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$256	\$777	\$314
Revenues over (under) Expenditures:	-\$4,327	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	228.26%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$125,515	\$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:	\$44,351	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$35,567	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$44,000	\$404,199	\$31,109
Per Capita Debt:	\$205	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$729.009	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.391	\$2,411	\$992
Revenue Collected During FY 16:	\$67.947	\$248,742	\$88,690
Expenditures During FY 16:	\$116.108	\$239,956	\$97,758
Per Capita Revenue:	\$316	\$660	\$240
Per Capita Expenditures:	\$540	\$647	\$261
Operating Income (loss):	-\$48.161	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	586.39%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$680.848	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.167	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Medora Village**

Unit Code: **056/065/32** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$398,000**

Equalized Assessed Valuation: **\$2,501,622**

Population: **500**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$55,188**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$145,456	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$291	\$920	\$543
Revenue Collected During FY 16:	\$93,733	\$288,018	\$122,354
Expenditures During FY 16:	\$104,893	\$291,959	\$113,390
Per Capita Revenue:	\$187	\$728	\$325
Per Capita Expenditures:	\$210	\$777	\$314
Revenues over (under) Expenditures:	-\$11,160	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	149.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$157,278	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$315	\$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:	\$157,278	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$111,558	\$404,199	\$31,109
Per Capita Debt:	\$223	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$880.451	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.761	\$2,411	\$992
Revenue Collected During FY 16:	\$250.967	\$248,742	\$88,690
Expenditures During FY 16:	\$244.666	\$239,956	\$97,758
Per Capita Revenue:	\$502	\$660	\$240
Per Capita Expenditures:	\$489	\$647	\$261
Operating Income (loss):	\$6.301	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	355.43%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$869.607	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.739	\$2,419	\$990



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:	\$487,241	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$602	\$920	\$543
Revenue Collected During FY 16:	\$656,582	\$288,018	\$122,354
Expenditures During FY 16:	\$643,507	\$291,959	\$113,390
Per Capita Revenue:	\$811	\$728	\$325
Per Capita Expenditures:	\$794	\$777	\$314
Revenues over (under) Expenditures:	\$13,075	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	73.30%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$471,715	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$582	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,313	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$400,142	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$352,103	\$404,199	\$31,109
Per Capita Debt:	\$435	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$448.842	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$554	\$2,411	\$992
Revenue Collected During FY 16:	\$501.850	\$248,742	\$88,690
Expenditures During FY 16:	\$567.818	\$239,956	\$97,758
Per Capita Revenue:	\$620	\$660	\$240
Per Capita Expenditures:	\$701	\$647	\$261
Operating Income (loss):	-\$65.968	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	71.11%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$403.775	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$498	\$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:	\$571,632	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$223	\$646	\$481
Revenue Collected During FY 16:	\$944,756	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$933,980	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$369	\$821	\$658
Per Capita Expenditures:	\$365	\$808	\$649
Revenues over (under) Expenditures:	\$10,776	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	72.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$679,295	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$266	\$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:	\$534,453	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$144,842	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,847,663	\$12,217,292	\$2,700,000
Per Capita Debt:	\$722	\$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:	\$2,773.985	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.084	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,097.655	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$708.929	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$429	\$491	\$356
Per Capita Expenditures:	\$277	\$468	\$345
Operating Income (loss):	\$388.726	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	432.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,065.824	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.199	\$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: **Manito Village**

Unit Code: **060/035/32** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,012,727**

Equalized Assessed Valuation: **\$16,967,300**

Population: **1,642**

Employees:

 Full Time: **9**

 Part Time: **16**

 Salaries Paid: **\$367,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$990,326	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$603	\$646	\$481
Revenue Collected During FY 16:	\$813,577	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$743,896	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$495	\$821	\$658
Per Capita Expenditures:	\$453	\$808	\$649
Revenues over (under) Expenditures:	\$69,681	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	142.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,060,007	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$646	\$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:	\$590,047	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$469,960	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$346,437	\$12,217,292	\$2,700,000
Per Capita Debt:	\$211	\$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:	\$1,656,782	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,009	\$1,624	\$1,257
Revenue Collected During FY 16:	\$347,414	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$286,514	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$212	\$491	\$356
Per Capita Expenditures:	\$174	\$468	\$345
Operating Income (loss):	\$60,900	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	599.51%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,717,682	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,046	\$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: **Odin Village**

Unit Code: **058/045/32** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,001,000**

Equalized Assessed Valuation: **\$6,465,369**

Population: **1,200**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$179,537**

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:	-\$52,467	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$44	\$646	\$481
Revenue Collected During FY 16:	\$300,987	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$223,827	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$251	\$821	\$658
Per Capita Expenditures:	\$187	\$808	\$649
Revenues over (under) Expenditures:	\$77,160	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	11.03%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$24,693	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$21	\$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:	\$79,392	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$54,699	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$410,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$342	\$1,619	\$786
General Obligation Debt over EAV:	6.34%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$259,606	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$216	\$1,624	\$1,257
Revenue Collected During FY 16:	\$609,707	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$552,563	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$508	\$491	\$356
Per Capita Expenditures:	\$460	\$468	\$345
Operating Income (loss):	\$57,144	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	57.32%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$316,750	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$264	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Douglas Village	
Unit Code:	057/090/32	County: Madison
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$177,115	
Equalized Assessed Valuation:	\$2,578,257	
Population:	400	
Employees:		
Full Time:		
Part Time:	18	
Salaries Paid:	\$26,536	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$14,288	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	-\$36	\$920	\$543
Revenue Collected During FY 16:	\$95,193	\$288,018	\$122,354
Expenditures During FY 16:	\$67,916	\$291,959	\$113,390
Per Capita Revenue:	\$238	\$728	\$325
Per Capita Expenditures:	\$170	\$777	\$314
Revenues over (under) Expenditures:	\$27,277	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	19.13%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$12,990	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$32	\$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:	\$12,990	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$525,000	\$404,199	\$31,109
Per Capita Debt:	\$1,313	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$569.041	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.423	\$2,411	\$992
Revenue Collected During FY 16:	\$50.084	\$248,742	\$88,690
Expenditures During FY 16:	\$65.513	\$239,956	\$97,758
Per Capita Revenue:	\$125	\$660	\$240
Per Capita Expenditures:	\$164	\$647	\$261
Operating Income (loss):	-\$15.429	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	845.04%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$553.612	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.384	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,290,529	\$12,217,292	\$2,700,000
Per Capita Debt:	\$573	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,270,196	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.105	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,531,330	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,552,929	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$338	\$491	\$356
Per Capita Expenditures:	\$341	\$468	\$345
Operating Income (loss):	-\$21,599	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	319.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,150,791	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.089	\$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:	\$201,468	\$404,199	\$31,109
Per Capita Debt:	\$210	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,261,315	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,314	\$2,411	\$992
Revenue Collected During FY 16:	\$307,815	\$248,742	\$88,690
Expenditures During FY 16:	\$284,039	\$239,956	\$97,758
Per Capita Revenue:	\$321	\$660	\$240
Per Capita Expenditures:	\$296	\$647	\$261
Operating Income (loss):	\$23,776	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	452.43%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,285,091	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,339	\$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:	\$7,170,624	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,843	\$646	\$481
Revenue Collected During FY 16:	\$7,184,782	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,957,842	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,847	\$821	\$658
Per Capita Expenditures:	\$1,788	\$808	\$649
Revenues over (under) Expenditures:	\$226,940	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	106.32%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,397,564	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,901	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,013,844	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$10,372,685	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$227,300	\$12,217,292	\$2,700,000
Per Capita Debt:	\$58	\$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:	\$1,235,813	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$318	\$1,624	\$1,257
Revenue Collected During FY 16:	\$513,409	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$492,484	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$132	\$491	\$356
Per Capita Expenditures:	\$127	\$468	\$345
Operating Income (loss):	\$20,925	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	255.18%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,256,738	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$323	\$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:	\$215,854	\$404,199	\$31,109
Per Capita Debt:	\$934	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$883.212	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.823	\$2,411	\$992
Revenue Collected During FY 16:	\$283.129	\$248,742	\$88,690
Expenditures During FY 16:	\$516.647	\$239,956	\$97,758
Per Capita Revenue:	\$1.226	\$660	\$240
Per Capita Expenditures:	\$2.237	\$647	\$261
Operating Income (loss):	-\$233.518	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	125.75%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$649.694	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.813	\$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:	\$577,516	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$275	\$646	\$481
Revenue Collected During FY 16:	\$1,216,058	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,038,608	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$579	\$821	\$658
Per Capita Expenditures:	\$971	\$808	\$649
Revenues over (under) Expenditures:	-\$822,550	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	11.05%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$225,250	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$107	\$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:	\$113,101	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$80,149	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,295,867	\$12,217,292	\$2,700,000
Per Capita Debt:	\$617	\$1,619	\$786
General Obligation Debt over EAV:	7.81%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,647,054	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$785	\$1,624	\$1,257
Revenue Collected During FY 16:	\$776,443	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$779,151	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$370	\$491	\$356
Per Capita Expenditures:	\$371	\$468	\$345
Operating Income (loss):	-\$2,708	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	198.15%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,543,882	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$736	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="97"/>
Part Time:	<input type="text" value="18"/>
Salaries Paid:	<input type="text" value="\$5,486,864"/>

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,082,177	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$515	\$646	\$481
Revenue Collected During FY 16:	\$16,150,393	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$16,076,200	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$751	\$821	\$658
Per Capita Expenditures:	\$747	\$808	\$649
Revenues over (under) Expenditures:	\$74,193	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	70.29%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,300,572	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$525	\$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:	\$2,374,675	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,618,308	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,641,572	\$12,217,292	\$2,700,000
Per Capita Debt:	\$588	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$20,699.813	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$962	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,619.077	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,068.010	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$308	\$491	\$356
Per Capita Expenditures:	\$236	\$468	\$345
Operating Income (loss):	\$1,551.067	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	412.87%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,924.315	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$127,756	\$404,199	\$31,109
Per Capita Debt:	\$676	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$257.010	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.360	\$2,411	\$992
Revenue Collected During FY 16:	\$41.594	\$248,742	\$88,690
Expenditures During FY 16:	\$64.855	\$239,956	\$97,758
Per Capita Revenue:	\$220	\$660	\$240
Per Capita Expenditures:	\$343	\$647	\$261
Operating Income (loss):	-\$23.261	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	368.90%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$239.249	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.266	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,375,188	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$311	\$646	\$481
Revenue Collected During FY 16:	\$4,290,601	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,305,176	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$561	\$821	\$658
Per Capita Expenditures:	\$563	\$808	\$649
Revenues over (under) Expenditures:	-\$14,575	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.15%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,288,077	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$299	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,354,060	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$10,662,155	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$18,681,256	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,443	\$1,619	\$786
General Obligation Debt over EAV:	1.07%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,958,135	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$910	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,289,799	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,960,251	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$299	\$491	\$356
Per Capita Expenditures:	\$256	\$468	\$345
Operating Income (loss):	\$329,548	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	371.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$7,290,326	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$953	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oreana Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$887,875**

Equalized Assessed Valuation: **\$9,664,132**

Population: **892**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$105,978**

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:	\$297,184	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$333	\$920	\$543
Revenue Collected During FY 16:	\$266,804	\$288,018	\$122,354
Expenditures During FY 16:	\$265,010	\$291,959	\$113,390
Per Capita Revenue:	\$299	\$728	\$325
Per Capita Expenditures:	\$297	\$777	\$314
Revenues over (under) Expenditures:	\$1,794	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	112.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$298,978	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$335	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,395	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$196,583	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,963,043	\$404,199	\$31,109
Per Capita Debt:	\$4,443	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$663.197	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$743	\$2,411	\$992
Revenue Collected During FY 16:	\$342.512	\$248,742	\$88,690
Expenditures During FY 16:	\$344.182	\$239,956	\$97,758
Per Capita Revenue:	\$384	\$660	\$240
Per Capita Expenditures:	\$386	\$647	\$261
Operating Income (loss):	-\$1.670	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	192.20%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$661.527	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$742	\$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:	\$141,672	\$12,217,292	\$2,700,000
Per Capita Debt:	\$20	\$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:	\$285.115	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$40	\$1,624	\$1,257
Revenue Collected During FY 16:	\$145.698	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$258.113	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$21	\$491	\$356
Per Capita Expenditures:	\$37	\$468	\$345
Operating Income (loss):	-\$112.415	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	84.53%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$218.187	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$31	\$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:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,233,863		
Equalized Assessed Valuation:	\$107,767,503		
Population:	5,875		
Employees:			
	Full Time:	26	
	Part Time:	54	
	Salaries Paid:	\$1,292,586	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,092,768	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$356	\$646	\$481
Revenue Collected During FY 16:	\$3,053,710	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,837,526	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$520	\$821	\$658
Per Capita Expenditures:	\$483	\$808	\$649
Revenues over (under) Expenditures:	\$216,184	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	71.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,039,719	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$347	\$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:	\$1,160,251	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,469,510	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,313,204	\$12,217,292	\$2,700,000
Per Capita Debt:	\$904	\$1,619	\$786
General Obligation Debt over EAV:	2.54%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,645,953	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$791	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,054,212	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,680,555	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$350	\$491	\$356
Per Capita Expenditures:	\$286	\$468	\$345
Operating Income (loss):	\$373,657	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	295.12%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,959,610	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$844	\$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:	\$1,237,295	\$12,217,292	\$2,700,000
Per Capita Debt:	\$791	\$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:	\$1,408,999	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$900	\$1,624	\$1,257
Revenue Collected During FY 16:	\$393,838	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$366,887	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$252	\$491	\$356
Per Capita Expenditures:	\$234	\$468	\$345
Operating Income (loss):	\$26,951	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	391.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,435,950	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$918	\$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: **Macon City**

Unit Code: **055/035/30** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,194,600**

Equalized Assessed Valuation: **\$12,418,315**

Population: **1,128**

Employees:

 Full Time: **4**

 Part Time: **15**

 Salaries Paid: **\$178,009**

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:	\$788,376	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$699	\$646	\$481
Revenue Collected During FY 16:	\$709,225	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$779,916	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$629	\$821	\$658
Per Capita Expenditures:	\$691	\$808	\$649
Revenues over (under) Expenditures:	-\$70,691	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	86.81%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$677,034	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$600	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$514,095	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$162,939	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$630,709	\$12,217,292	\$2,700,000
Per Capita Debt:	\$559	\$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:	\$1,979,567	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,755	\$1,624	\$1,257
Revenue Collected During FY 16:	\$278,871	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$318,216	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$247	\$491	\$356
Per Capita Expenditures:	\$282	\$468	\$345
Operating Income (loss):	-\$39,345	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	622.49%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,980,873	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,756	\$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:	\$150,450	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$568	\$2,411	\$992
Revenue Collected During FY 16:	\$38,619	\$248,742	\$88,690
Expenditures During FY 16:	\$39,782	\$239,956	\$97,758
Per Capita Revenue:	\$146	\$660	\$240
Per Capita Expenditures:	\$150	\$647	\$261
Operating Income (loss):	-\$1,163	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	375.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$149,287	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$563	\$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:	\$847,101	\$12,217,292	\$2,700,000
Per Capita Debt:	\$559	\$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:	\$569.673	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$376	\$1,624	\$1,257
Revenue Collected During FY 16:	\$535.931	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$436.892	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$354	\$491	\$356
Per Capita Expenditures:	\$288	\$468	\$345
Operating Income (loss):	\$99.039	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	152.19%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$664.899	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$439	\$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:	\$121.517	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$375	\$2,411	\$992
Revenue Collected During FY 16:	\$43.657	\$248,742	\$88,690
Expenditures During FY 16:	\$49.767	\$239,956	\$97,758
Per Capita Revenue:	\$135	\$660	\$240
Per Capita Expenditures:	\$154	\$647	\$261
Operating Income (loss):	-\$6.110	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	231.89%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$115.407	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$356	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Odell Village**

Unit Code: **053/060/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$887,200**

Equalized Assessed Valuation: **\$10,793,062**

Population: **1,014**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$156,919**

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:	\$581,912	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$574	\$646	\$481
Revenue Collected During FY 16:	\$501,273	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$434,587	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$494	\$821	\$658
Per Capita Expenditures:	\$429	\$808	\$649
Revenues over (under) Expenditures:	\$66,686	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	149.24%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$648,598	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$640	\$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:	\$648,598	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$172,909	\$12,217,292	\$2,700,000
Per Capita Debt:	\$171	\$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:	\$1,817,253	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,792	\$1,624	\$1,257
Revenue Collected During FY 16:	\$173,248	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$296,285	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$171	\$491	\$356
Per Capita Expenditures:	\$292	\$468	\$345
Operating Income (loss):	-\$123,037	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	571.82%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,694,216	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,671	\$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:	\$182,160	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,072	\$920	\$543
Revenue Collected During FY 16:	\$44,528	\$288,018	\$122,354
Expenditures During FY 16:	\$27,625	\$291,959	\$113,390
Per Capita Revenue:	\$262	\$728	\$325
Per Capita Expenditures:	\$163	\$777	\$314
Revenues over (under) Expenditures:	\$16,903	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	720.59%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$199,063	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,171	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$135,906	\$7,681	\$
Total Unreserved Funds:	\$63,158	\$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:	\$445,156	\$12,217,292	\$2,700,000
Per Capita Debt:	\$217	\$1,619	\$786
General Obligation Debt over EAV:	1.09%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,273,622	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.107	\$1,624	\$1,257
Revenue Collected During FY 16:	\$753,081	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$894,105	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$367	\$491	\$356
Per Capita Expenditures:	\$436	\$468	\$345
Operating Income (loss):	-\$141,024	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	237.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,122,598	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,034	\$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:	\$347,222	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,249	\$920	\$543
Revenue Collected During FY 16:	\$169,622	\$288,018	\$122,354
Expenditures During FY 16:	\$158,629	\$291,959	\$113,390
Per Capita Revenue:	\$610	\$728	\$325
Per Capita Expenditures:	\$571	\$777	\$314
Revenues over (under) Expenditures:	\$10,993	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	199.66%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$316,715	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,139	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,408	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$297,307	\$37,746	\$95,132



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:	\$608,361	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,188	\$2,411	\$992
Revenue Collected During FY 16:	\$91,727	\$248,742	\$88,690
Expenditures During FY 16:	\$126,002	\$239,956	\$97,758
Per Capita Revenue:	\$330	\$660	\$240
Per Capita Expenditures:	\$453	\$647	\$261
Operating Income (loss):	-\$34,275	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	488.55%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$615,586	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,214	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32** County: **Montgomery**

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,300**

Equalized Assessed Valuation: **\$823,325**

Population: **131**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$3,815**

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:	\$80,593	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$615	\$920	\$543
Revenue Collected During FY 16:	\$25,685	\$288,018	\$122,354
Expenditures During FY 16:	\$47,635	\$291,959	\$113,390
Per Capita Revenue:	\$196	\$728	\$325
Per Capita Expenditures:	\$364	\$777	\$314
Revenues over (under) Expenditures:	-\$21,950	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	123.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$58,643	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$448	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,894	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$42,749	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$206,000	\$404,199	\$31,109
Per Capita Debt:	\$1,573	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$30,258	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$231	\$2,411	\$992
Revenue Collected During FY 16:	\$24,556	\$248,742	\$88,690
Expenditures During FY 16:	\$28,298	\$239,956	\$97,758
Per Capita Revenue:	\$187	\$660	\$240
Per Capita Expenditures:	\$216	\$647	\$261
Operating Income (loss):	-\$3,742	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	93.70%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$26,516	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$202	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$121,300		
Equalized Assessed Valuation:	\$1,346,503		
Population:	359		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$35,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$50,667	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$141	\$920	\$543
Revenue Collected During FY 16:	\$97,439	\$288,018	\$122,354
Expenditures During FY 16:	\$75,308	\$291,959	\$113,390
Per Capita Revenue:	\$271	\$728	\$325
Per Capita Expenditures:	\$210	\$777	\$314
Revenues over (under) Expenditures:	\$22,131	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	96.67%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$72,798	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$203	\$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:	\$46,434	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$33,746	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$491.257	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.368	\$2,411	\$992
Revenue Collected During FY 16:	\$55.371	\$248,742	\$88,690
Expenditures During FY 16:	\$68.470	\$239,956	\$97,758
Per Capita Revenue:	\$154	\$660	\$240
Per Capita Expenditures:	\$191	\$647	\$261
Operating Income (loss):	-\$13.099	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	698.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$478.157	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.332	\$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

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$19,479	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	-\$59	\$920	\$543
Revenue Collected During FY 16:	\$108,316	\$288,018	\$122,354
Expenditures During FY 16:	\$77,999	\$291,959	\$113,390
Per Capita Revenue:	\$327	\$728	\$325
Per Capita Expenditures:	\$236	\$777	\$314
Revenues over (under) Expenditures:	\$30,317	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	10.02%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$7,815	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$24	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,670	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$65,391	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$169,108	\$404,199	\$31,109
Per Capita Debt:	\$511	\$992	\$77
General Obligation Debt over EAV:	4.07%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$478,488	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,446	\$2,411	\$992
Revenue Collected During FY 16:	\$161,156	\$248,742	\$88,690
Expenditures During FY 16:	\$135,214	\$239,956	\$97,758
Per Capita Revenue:	\$487	\$660	\$240
Per Capita Expenditures:	\$409	\$647	\$261
Operating Income (loss):	\$25,942	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	369.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$499,653	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,510	\$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:	\$581.434	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.146	\$2,411	\$992
Revenue Collected During FY 16:	\$65.106	\$248,742	\$88,690
Expenditures During FY 16:	\$79.040	\$239,956	\$97,758
Per Capita Revenue:	\$240	\$660	\$240
Per Capita Expenditures:	\$292	\$647	\$261
Operating Income (loss):	-\$13.934	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	717.99%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$567.500	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.094	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,845,611	\$12,217,292	\$2,700,000
Per Capita Debt:	\$689	\$1,619	\$786
General Obligation Debt over EAV:	2.68%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,324,779	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$416	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,304,746	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,199,889	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$234	\$491	\$356
Per Capita Expenditures:	\$215	\$468	\$345
Operating Income (loss):	\$104,857	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	202.49%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,429,636	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$435	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mansfield Village	
Unit Code:	074/040/32	County: Piatt
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$857,613	
Equalized Assessed Valuation:	\$11,161,838	
Population:	900	
Employees:		
Full Time:		11
Part Time:		20
Salaries Paid:		\$116,721

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:	\$560,549	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$623	\$920	\$543
Revenue Collected During FY 16:	\$388,374	\$288,018	\$122,354
Expenditures During FY 16:	\$330,620	\$291,959	\$113,390
Per Capita Revenue:	\$432	\$728	\$325
Per Capita Expenditures:	\$367	\$777	\$314
Revenues over (under) Expenditures:	\$57,754	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	191.19%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$632,114	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$702	\$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:	\$96,117	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$535,998	\$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:	\$721,268	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$801	\$2,411	\$992
Revenue Collected During FY 16:	\$100,036	\$248,742	\$88,690
Expenditures During FY 16:	\$91,552	\$239,956	\$97,758
Per Capita Revenue:	\$111	\$660	\$240
Per Capita Expenditures:	\$102	\$647	\$261
Operating Income (loss):	\$8,484	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	797.09%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$729,752	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$811	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mapleton Village**

Unit Code: **072/055/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$572,350**

Equalized Assessed Valuation: **\$6,346,073**

Population: **270**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$34,662**

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:	\$135,794	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$503	\$920	\$543
Revenue Collected During FY 16:	\$140,747	\$288,018	\$122,354
Expenditures During FY 16:	\$99,339	\$291,959	\$113,390
Per Capita Revenue:	\$521	\$728	\$325
Per Capita Expenditures:	\$368	\$777	\$314
Revenues over (under) Expenditures:	\$41,408	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	178.38%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$177,202	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$656	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,869	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$162,333	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$74,774	\$404,199	\$31,109
Per Capita Debt:	\$277	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,239,369	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,590	\$2,411	\$992
Revenue Collected During FY 16:	\$381,464	\$248,742	\$88,690
Expenditures During FY 16:	\$347,712	\$239,956	\$97,758
Per Capita Revenue:	\$1,413	\$660	\$240
Per Capita Expenditures:	\$1,288	\$647	\$261
Operating Income (loss):	\$33,752	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	366.14%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,273,121	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,715	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Monroe Center Village**

Unit Code: **071/054/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,675**

Equalized Assessed Valuation: **\$5,393,238**

Population: **471**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$27,765**

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:	\$347,660	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$738	\$920	\$543
Revenue Collected During FY 16:	\$183,059	\$288,018	\$122,354
Expenditures During FY 16:	\$155,664	\$291,959	\$113,390
Per Capita Revenue:	\$389	\$728	\$325
Per Capita Expenditures:	\$330	\$777	\$314
Revenues over (under) Expenditures:	\$27,395	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	240.94%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$375,055	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$796	\$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:	\$118,309	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$256,747	\$37,746	\$95,132



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:	\$2,214,971	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$595	\$646	\$481
Revenue Collected During FY 16:	\$2,764,293	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,082,134	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$743	\$821	\$658
Per Capita Expenditures:	\$828	\$808	\$649
Revenues over (under) Expenditures:	-\$317,841	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	74.71%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,302,758	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$619	\$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:	\$1,555,258	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$645,298	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,618,688	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,510	\$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:	\$1,518,064	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$408	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,152,262	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$866,223	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$310	\$491	\$356
Per Capita Expenditures:	\$233	\$468	\$345
Operating Income (loss):	\$286,039	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	208.27%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,804,103	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$485	\$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:	\$1,071,586	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$369	\$646	\$481
Revenue Collected During FY 16:	\$1,361,071	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,408,628	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$469	\$821	\$658
Per Capita Expenditures:	\$485	\$808	\$649
Revenues over (under) Expenditures:	-\$47,557	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	73.95%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,041,629	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$359	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380,866	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$660,763	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,205,044	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,169	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,594,397	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,647	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,446,521	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,370,934	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$498	\$491	\$356
Per Capita Expenditures:	\$472	\$468	\$345
Operating Income (loss):	\$75,587	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	777.02%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,652,384	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,667	\$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:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,929,980		
Equalized Assessed Valuation:	\$56,853,372		
Population:	6,537		
Employees:			
Full Time:			91
Part Time:			44
Salaries Paid:			\$4,635,813

Blended Component Units

Number Submitted = 2
 Foreign Fire Insurance Board
 Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,242,764	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,261	\$646	\$481
Revenue Collected During FY 16:	\$9,983,232	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,589,409	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,527	\$821	\$658
Per Capita Expenditures:	\$1,314	\$808	\$649
Revenues over (under) Expenditures:	\$1,393,823	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	93.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,058,447	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,233	\$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:	\$1,363,473	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,899,812	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,700,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,178	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$29,135,648	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.457	\$1,624	\$1,257
Revenue Collected During FY 16:	\$12,914,872	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$11,176,121	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.976	\$491	\$356
Per Capita Expenditures:	\$1.710	\$468	\$345
Operating Income (loss):	\$1,738,751	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	276.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$30,874,399	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.723	\$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:	\$556,690	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$545	\$646	\$481
Revenue Collected During FY 16:	\$386,050	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,555,635	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$378	\$821	\$658
Per Capita Expenditures:	\$1,522	\$808	\$649
Revenues over (under) Expenditures:	-\$1,169,585	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	34.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$534,721	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$523	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$343,955	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$304,325	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$342,520	\$12,217,292	\$2,700,000
Per Capita Debt:	\$335	\$1,619	\$786
General Obligation Debt over EAV:	4.84%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,378,759	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,349	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,256,866	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$186,852	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,230	\$491	\$356
Per Capita Expenditures:	\$183	\$468	\$345
Operating Income (loss):	\$1,070,014	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1310.54%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,448,773	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,396	\$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:	-\$1,339,048	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$306	\$646	\$481
Revenue Collected During FY 16:	\$6,056,030	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,184,630	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,382	\$821	\$658
Per Capita Expenditures:	\$1,183	\$808	\$649
Revenues over (under) Expenditures:	\$871,400	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-20.34%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$1,054,529	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$241	\$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:	\$1,480,416	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,316,715	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,173,774	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,409	\$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:	\$6,159,589	\$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:	\$4,802,058	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,176,256	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,096	\$491	\$356
Per Capita Expenditures:	\$953	\$468	\$345
Operating Income (loss):	\$625,802	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	152.21%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,356,591	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,451	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

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:	\$1,310,503	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$581	\$646	\$481
Revenue Collected During FY 16:	\$1,030,852	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$922,436	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$457	\$821	\$658
Per Capita Expenditures:	\$409	\$808	\$649
Revenues over (under) Expenditures:	\$108,416	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	153.82%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,418,919	\$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:	\$68,208	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,324,711	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,228,533	\$12,217,292	\$2,700,000
Per Capita Debt:	\$545	\$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:	\$1,271,989	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$564	\$1,624	\$1,257
Revenue Collected During FY 16:	\$691,618	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$705,311	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$307	\$491	\$356
Per Capita Expenditures:	\$313	\$468	\$345
Operating Income (loss):	-\$13,693	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	178.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,258,296	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$558	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maeystown Village**

Unit Code: **067/025/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$472,929**

Equalized Assessed Valuation: **\$2,878,555**

Population: **159**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$36,873**

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:	\$22,784	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$143	\$920	\$543
Revenue Collected During FY 16:	\$59,051	\$288,018	\$122,354
Expenditures During FY 16:	\$42,693	\$291,959	\$113,390
Per Capita Revenue:	\$371	\$728	\$325
Per Capita Expenditures:	\$269	\$777	\$314
Revenues over (under) Expenditures:	\$16,358	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	91.68%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$39,142	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$246	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,934	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$36,208	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$242,111	\$404,199	\$31,109
Per Capita Debt:	\$1,523	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,660,393	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$10,443	\$2,411	\$992
Revenue Collected During FY 16:	\$181,698	\$248,742	\$88,690
Expenditures During FY 16:	\$430,236	\$239,956	\$97,758
Per Capita Revenue:	\$1,143	\$660	\$240
Per Capita Expenditures:	\$2,706	\$647	\$261
Operating Income (loss):	-\$248,538	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	328.16%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,411,855	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$8,880	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **North Henderson Village**

Unit Code: **066/035/32** County: **Mercer**

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$685,350**

Equalized Assessed Valuation: **\$1,112,032**

Population: **187**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$7,540**

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:	\$125,275	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$670	\$920	\$543
Revenue Collected During FY 16:	\$41,201	\$288,018	\$122,354
Expenditures During FY 16:	\$36,271	\$291,959	\$113,390
Per Capita Revenue:	\$220	\$728	\$325
Per Capita Expenditures:	\$194	\$777	\$314
Revenues over (under) Expenditures:	\$4,930	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	358.98%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$130,205	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$696	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,714	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$35,491	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$114,517	\$404,199	\$31,109
Per Capita Debt:	\$612	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$418.384	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.237	\$2,411	\$992
Revenue Collected During FY 16:	\$91.384	\$248,742	\$88,690
Expenditures During FY 16:	\$39.800	\$239,956	\$97,758
Per Capita Revenue:	\$489	\$660	\$240
Per Capita Expenditures:	\$213	\$647	\$261
Operating Income (loss):	\$51.584	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1180.82%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$469.968	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.513	\$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:	\$462,996	\$404,199	\$31,109
Per Capita Debt:	\$709	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$370.267	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$567	\$2,411	\$992
Revenue Collected During FY 16:	\$566.074	\$248,742	\$88,690
Expenditures During FY 16:	\$313.698	\$239,956	\$97,758
Per Capita Revenue:	\$867	\$660	\$240
Per Capita Expenditures:	\$480	\$647	\$261
Operating Income (loss):	\$252.376	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	134.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$422.005	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$646	\$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:	\$241,892	\$404,199	\$31,109
Per Capita Debt:	\$335	\$992	\$77
General Obligation Debt over EAV:	2.55%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$216.981	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$300	\$2,411	\$992
Revenue Collected During FY 16:	\$143.671	\$248,742	\$88,690
Expenditures During FY 16:	\$178.101	\$239,956	\$97,758
Per Capita Revenue:	\$199	\$660	\$240
Per Capita Expenditures:	\$246	\$647	\$261
Operating Income (loss):	-\$34.430	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	91.85%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$163.581	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$226	\$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:	\$298,000	\$404,199	\$31,109
Per Capita Debt:	\$964	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$493.208	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.596	\$2,411	\$992
Revenue Collected During FY 16:	\$68.189	\$248,742	\$88,690
Expenditures During FY 16:	\$77.601	\$239,956	\$97,758
Per Capita Revenue:	\$221	\$660	\$240
Per Capita Expenditures:	\$251	\$647	\$261
Operating Income (loss):	-\$9.412	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	623.44%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$483.795	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.566	\$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:	\$99,974,191	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,839	\$2,570	\$1,961
General Obligation Debt over EAV:	11.02%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$40,756,505	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$750	\$1,390	\$1,114
Revenue Collected During FY 16:	\$14,009,901	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$12,568,263	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$258	\$455	\$325
Per Capita Expenditures:	\$231	\$438	\$333
Operating Income (loss):	\$1,441,638	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	335.75%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$42,198,143	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$776	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Lean Village**

Unit Code: **064/090/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,026,810**

Equalized Assessed Valuation: **\$11,410,521**

Population: **830**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$240,812**

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:	\$872,891	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,052	\$920	\$543
Revenue Collected During FY 16:	\$632,666	\$288,018	\$122,354
Expenditures During FY 16:	\$455,995	\$291,959	\$113,390
Per Capita Revenue:	\$762	\$728	\$325
Per Capita Expenditures:	\$549	\$777	\$314
Revenues over (under) Expenditures:	\$176,671	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	188.16%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$858,016	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$230,274	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$432,266	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$330,000	\$404,199	\$31,109
Per Capita Debt:	\$398	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,787,995	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,154	\$2,411	\$992
Revenue Collected During FY 16:	\$389,113	\$248,742	\$88,690
Expenditures During FY 16:	\$376,936	\$239,956	\$97,758
Per Capita Revenue:	\$469	\$660	\$240
Per Capita Expenditures:	\$454	\$647	\$261
Operating Income (loss):	\$12,177	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	483.41%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,822,159	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,195	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Oakwood Hills Village**

Unit Code: **063/090/32** County: **Mchenry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,014,565**

Equalized Assessed Valuation: **\$47,129,121**

Population: **2,083**

Employees:

 Full Time:

 Part Time: **48**

 Salaries Paid: **\$232,183**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$583,329	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$280	\$646	\$481
Revenue Collected During FY 16:	\$850,095	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$763,733	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$408	\$821	\$658
Per Capita Expenditures:	\$367	\$808	\$649
Revenues over (under) Expenditures:	\$86,362	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	87.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$669,691	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$322	\$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:	\$74,505	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$595,186	-\$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:	\$	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,638,069		
Equalized Assessed Valuation:	\$545,123,709		
Population:	26,992		
Employees:			
Full Time:	140		
Part Time:	140		
Salaries Paid:	\$10,806,032		

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:	\$11,989,850	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$444	\$497	\$454
Revenue Collected During FY 16:	\$22,845,928	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$19,245,402	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$846	\$1,094	\$1,054
Per Capita Expenditures:	\$713	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$3,600,526	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	66.43%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$12,784,649	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$474	\$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:	\$673,005	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$8,337,571	-\$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:	\$20,794,941	\$134,742,616	\$79,395,355
Per Capita Debt:	\$770	\$2,570	\$1,961
General Obligation Debt over EAV:	3.26%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$45,300,659	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,678	\$1,390	\$1,114
Revenue Collected During FY 16:	\$6,132,203	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$6,456,521	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$227	\$455	\$325
Per Capita Expenditures:	\$239	\$438	\$333
Operating Income (loss):	-\$324,318	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	680.64%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$43,945,523	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,628	\$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:	\$1,776,153	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,652	\$1,619	\$786
General Obligation Debt over EAV:	8.88%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,451,412	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,280	\$1,624	\$1,257
Revenue Collected During FY 16:	\$397,138	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$203,015	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$369	\$491	\$356
Per Capita Expenditures:	\$189	\$468	\$345
Operating Income (loss):	\$194,123	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1303.12%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,645,535	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,461	\$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:	\$41,370	\$404,199	\$31,109
Per Capita Debt:	\$72	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$422.106	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$733	\$2,411	\$992
Revenue Collected During FY 16:	\$72.678	\$248,742	\$88,690
Expenditures During FY 16:	\$94.985	\$239,956	\$97,758
Per Capita Revenue:	\$126	\$660	\$240
Per Capita Expenditures:	\$165	\$647	\$261
Operating Income (loss):	-\$22.307	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	420.91%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$399.799	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$694	\$2,419	\$990