



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: **Royalton Village**

Unit Code: **028/045/32** County: **Franklin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,519,050**

Equalized Assessed Valuation: **\$5,470,113**

Population: **1,151**

Employees:

- Full Time: **5**
- Part Time: **15**
- Salaries Paid: **\$190,714**

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$309,878</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$269</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$395,428</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$457,187</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$344</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$397</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$61,759</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>54.54%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$249,333</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$52,508</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$196,825</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$49,524	\$12,217,292	\$2,700,000
Per Capita Debt:	\$43	\$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:	\$2,298.104	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.997	\$1,624	\$1,257
Revenue Collected During FY 16:	\$433.053	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$366.043	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$376	\$491	\$356
Per Capita Expenditures:	\$318	\$468	\$345
Operating Income (loss):	\$67.010	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	645.80%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,363.900	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.054	\$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: **Payson Village**

Unit Code: 001/060/32      County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$760,480

Equalized Assessed Valuation: \$8,244,695

Population: 1,026

Employees:

    Full Time: 2

    Part Time: 5

    Salaries Paid: \$147,971

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$370,146</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$243,576</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$316,150</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$237</b>	\$821	\$658
Per Capita Expenditures:	<b>\$308</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>-\$72,574</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>94.12%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$297,572</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$290</b>	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,662</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$288,911</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,685,292</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$1,643</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,558,249</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,519</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$365,317</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$457,505</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$356</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$446</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$92,188</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>320.45%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$1,466,061</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$1,429</b>	<b>\$1,640</b>	<b>\$1,293</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

MUNICIPALITIES: Population Less Than 1,000

**Local Government Profile**

Unit Name:	Pontosuc Village	
Unit Code:	034/070/32	County: Hancock
Fiscal Year End:	12/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$39,965	
Equalized Assessed Valuation:	\$1,278,535	
Population:	142	
Employees:		
Full Time:		
Part Time:	8	
Salaries Paid:	\$4,169	

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$138,864	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$978	\$920	\$543
Revenue Collected During FY 16:	\$34,465	\$288,018	\$122,354
Expenditures During FY 16:	\$56,759	\$291,959	\$113,390
Per Capita Revenue:	\$243	\$728	\$325
Per Capita Expenditures:	\$400	\$777	\$314
Revenues over (under) Expenditures:	-\$22,294	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	205.38%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$116,570	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$821	\$994	\$582

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$116,570	\$37,746	\$95,132



# 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:	Plymouth Village	
Unit Code:	034/065/32	County: Hancock
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,365,115	
Equalized Assessed Valuation:	\$1,525,314	
Population:	521	
Employees:		
Full Time:	2	
Part Time:	2	
Salaries Paid:	\$73,628	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$174,435	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$335	\$920	\$543
Revenue Collected During FY 16:	\$141,991	\$288,018	\$122,354
Expenditures During FY 16:	\$122,291	\$291,959	\$113,390
Per Capita Revenue:	\$273	\$728	\$325
Per Capita Expenditures:	\$235	\$777	\$314
Revenues over (under) Expenditures:	\$19,700	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	158.75%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$194,135	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$373	\$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:	\$194,139	\$37,746	\$95,132



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$610,000	\$404,199	\$31,109
Per Capita Debt:	\$1,171	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,489,697	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,779	\$2,411	\$992
Revenue Collected During FY 16:	\$224,634	\$248,742	\$88,690
Expenditures During FY 16:	\$226,955	\$239,956	\$97,758
Per Capita Revenue:	\$431	\$660	\$240
Per Capita Expenditures:	\$436	\$647	\$261
Operating Income (loss):	-\$2,321	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1095.98%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,487,376	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,774	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32** County: **Greene**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$137,003**

Equalized Assessed Valuation: **\$392,008**

Population: **138**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$12,600**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$36,643</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$266</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$30,175</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$27,070</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$196</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$3,105</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>146.83%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$39,748</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$288</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,516</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$32,232</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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:	\$230.606	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.671	\$2,411	\$992
Revenue Collected During FY 16:	\$60.284	\$248,742	\$88,690
Expenditures During FY 16:	\$56.243	\$239,956	\$97,758
Per Capita Revenue:	\$437	\$660	\$240
Per Capita Expenditures:	\$408	\$647	\$261
Operating Income (loss):	\$4.041	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	417.20%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$234.647	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.700	\$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

<b>Unit Name:</b>	<b>Roodhouse City</b>
<b>Unit Code:</b>	031/040/30
<b>County:</b>	Greene
<b>Fiscal Year End:</b>	4/30/2016
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$5,182,436
<b>Equalized Assessed Valuation:</b>	\$9,306,826
<b>Population:</b>	1,814
<b>Employees:</b>	
<b>Full Time:</b>	19
<b>Part Time:</b>	27
<b>Salaries Paid:</b>	\$785,564

#### 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:	\$356,811	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$197	\$646	\$481
Revenue Collected During FY 16:	\$1,110,832	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,154,225	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$612	\$821	\$658
Per Capita Expenditures:	\$636	\$808	\$649
Revenues over (under) Expenditures:	-\$43,393	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	29.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$337,428	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$186	\$648	\$496

#### **Equity**

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

#### **Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,338	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$283,998	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$6,254,320</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$3,448</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$4,516,375</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,490</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$2,790,336</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$2,864,577</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$1,538</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$1,579</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$74,241</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>155.55%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$4,455,751</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$2,456</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Raritan Village**

Unit Code: 036/040/32 County: Henderson

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$100,000

Equalized Assessed Valuation: \$828,400

Population: 138

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$10,642

#### 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:	\$176,890	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,282	\$920	\$543
Revenue Collected During FY 16:	\$46,846	\$288,018	\$122,354
Expenditures During FY 16:	\$43,024	\$291,959	\$113,390
Per Capita Revenue:	\$339	\$728	\$325
Per Capita Expenditures:	\$312	\$777	\$314
Revenues over (under) Expenditures:	\$3,822	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	420.03%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$180,712	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,310	\$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:	\$28,657	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$152,055	\$37,746	\$95,132



# 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:	\$437,595	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,171	\$2,411	\$992
Revenue Collected During FY 16:	\$26,341	\$248,742	\$88,690
Expenditures During FY 16:	\$22,834	\$239,956	\$97,758
Per Capita Revenue:	\$191	\$660	\$240
Per Capita Expenditures:	\$165	\$647	\$261
Operating Income (loss):	\$3,507	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1931.78%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$441,102	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,196	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: **030/035/32** County: **Gallatin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$651,201**

Equalized Assessed Valuation: **\$5,222,908**

Population: **869**

Employees:

    Full Time: **9**

    Part Time: **9**

    Salaries Paid: **\$203,046**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,488,774</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,713</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$509,375</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$520,009</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$586</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$598</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$10,634</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>242.53%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$1,261,169</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,451</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$276,327</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>-\$714</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,275,968</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$1,468</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,054,530</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,213</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$318,080</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$337,638</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$366</b>	\$660	\$240
Per Capita Expenditures:	<b>\$389</b>	\$647	\$261
Operating Income (loss):	<b>-\$19,558</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>295.88%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$999,006</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$1,150</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Papineau Village**

Unit Code: **038/090/32** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,728**

Equalized Assessed Valuation: **\$1,101,236**

Population: **180**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$1,995**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$49,385</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$274</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$55,735</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$80,728</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$310</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$24,993</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>30.22%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$24,392</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$136</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$47,864</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

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



# 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

<b>Unit Name:</b>	<b>Roberts Village</b>								
<b>Unit Code:</b>	027/045/32	<b>County:</b>	Ford						
<b>Fiscal Year End:</b>	4/30/2016								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$448,057								
<b>Equalized Assessed Valuation:</b>	\$2,362,764								
<b>Population:</b>	349								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; padding: 2px; text-align: center;">1</td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; padding: 2px; text-align: center;">15</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; padding: 2px; text-align: right;">\$50,021</td> </tr> </table>			<b>Full Time:</b>	1	<b>Part Time:</b>	15	<b>Salaries Paid:</b>	\$50,021
<b>Full Time:</b>	1								
<b>Part Time:</b>	15								
<b>Salaries Paid:</b>	\$50,021								

#### 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:	\$275,150	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$788	\$920	\$543
Revenue Collected During FY 16:	\$232,136	\$288,018	\$122,354
Expenditures During FY 16:	\$188,738	\$291,959	\$113,390
Per Capita Revenue:	\$665	\$728	\$325
Per Capita Expenditures:	\$541	\$777	\$314
Revenues over (under) Expenditures:	\$43,398	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	168.04%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$317,148	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$909	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,728	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$290,420	\$37,746	\$95,132



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$701,019</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$2,009</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$521.657</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.495</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$99.764</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$84.884</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$286</b>	\$660	\$240
Per Capita Expenditures:	<b>\$243</b>	\$647	\$261
Operating Income (loss):	<b>\$14.880</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>633.73%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$537.937</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$1.541</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Piper City Village**

Unit Code: 027/040/32 County: Ford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$663,500

Equalized Assessed Valuation: \$6,092,896

Population: 765

Employees:

    Full Time: 2

    Part Time: 3

    Salaries Paid: \$74,749

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$228,682	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$299	\$920	\$543
Revenue Collected During FY 16:	\$354,258	\$288,018	\$122,354
Expenditures During FY 16:	\$283,141	\$291,959	\$113,390
Per Capita Revenue:	\$463	\$728	\$325
Per Capita Expenditures:	\$370	\$777	\$314
Revenues over (under) Expenditures:	\$71,117	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	105.88%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$299,799	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$392	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$943	\$7,681	\$
Total Unreserved Funds:	\$298,856	\$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:	\$177.639	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$232	\$2,411	\$992
Revenue Collected During FY 16:	\$92.928	\$248,742	\$88,690
Expenditures During FY 16:	\$89.516	\$239,956	\$97,758
Per Capita Revenue:	\$121	\$660	\$240
Per Capita Expenditures:	\$117	\$647	\$261
Operating Income (loss):	\$3.412	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	202.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$181.051	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$237	\$2,419	\$990



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

### Local Government Profile

<b>Unit Name:</b>	Paxton City		
<b>Unit Code:</b>	027/035/30	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,081,958		
<b>Equalized Assessed Valuation:</b>	\$55,494,940		
<b>Population:</b>	4,473		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$1,004,843		

#### Blended Component Units

Blended Component Units
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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,377,040</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$755</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$2,140,900</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$1,896,709</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$479</b>	\$821	\$658
Per Capita Expenditures:	<b>\$424</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>\$244,191</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>183.21%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$3,474,987</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$777</b>	\$648	\$496

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,739,483</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$1,735,505</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,723,980</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$385</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$2,167,612</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$485</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,218,110</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,113,677</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$104,433</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>202.91%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$2,259,804</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$505</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Ramsey Village**

Unit Code: **026/025/32** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,985,350**

Equalized Assessed Valuation: **\$4,729,315**

Population: **1,037**

Employees:

    Full Time: **5**

    Part Time: **6**

    Salaries Paid: **\$187,550**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$436,500</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$421</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$373,442</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$294,672</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$360</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$284</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$78,770</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>174.86%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$515,270</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$497</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$226,183</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$280,887</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$360,314	\$12,217,292	\$2,700,000
Per Capita Debt:	\$347	\$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:	\$2,442,832	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,356	\$1,624	\$1,257
Revenue Collected During FY 16:	\$416,880	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$545,797	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$402	\$491	\$356
Per Capita Expenditures:	\$526	\$468	\$345
Operating Income (loss):	-\$128,917	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	423.95%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,313,915	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,231	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **Edgar**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,875**

Equalized Assessed Valuation: **\$922,808**

Population: **205**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$9,094**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$50,043</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$244</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$31,067</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$33,017</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$152</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$1,950</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>145.66%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$48,093</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$235</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$20,490</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,603</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

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



# 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:	\$4,832,349	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$580	\$646	\$481
Revenue Collected During FY 16:	\$6,317,206	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,435,420	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$758	\$821	\$658
Per Capita Expenditures:	\$772	\$808	\$649
Revenues over (under) Expenditures:	-\$118,214	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	73.96%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,759,434	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$571	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,741,118	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$9,932,077	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$16,376,764</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$1,964</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$12,796,091</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,535</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$4,424,124</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$4,506,423</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$531</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$541</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$82,299</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>280.35%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$12,633,803</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$1,515</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Rockbridge Village**

Unit Code: **031/035/32** County: **Greene**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$192,484**

Equalized Assessed Valuation: **\$1,390,514**

Population: **169**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$16,801**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$367,574</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$2,175</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$56,294</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$72,692</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$333</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$430</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$16,398</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>480.22%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$349,078</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$2,066</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21,823</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$327,255</b>	<b>\$37,746</b>	<b>\$95,132</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$362,517	\$404,199	\$31,109
Per Capita Debt:	\$2,145	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,447,444	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$14,482	\$2,411	\$992
Revenue Collected During FY 16:	\$100,624	\$248,742	\$88,690
Expenditures During FY 16:	\$140,840	\$239,956	\$97,758
Per Capita Revenue:	\$595	\$660	\$240
Per Capita Expenditures:	\$833	\$647	\$261
Operating Income (loss):	-\$40,216	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1710.68%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,409,326	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$14,256	\$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:	Park City City		
Unit Code:	049/150/30	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,220,000		
Equalized Assessed Valuation:	\$44,819,391		
Population:	7,700		
Employees:	Full Time:	20	
	Part Time:	21	
	Salaries Paid:	\$1,560,292	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$990,800	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$129	\$646	\$481
Revenue Collected During FY 16:	\$3,632,227	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,839,159	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$472	\$821	\$658
Per Capita Expenditures:	\$499	\$808	\$649
Revenues over (under) Expenditures:	-\$206,932	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	20.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$783,868	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$102	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$668,698	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$115,170	-\$4,275,084	\$280,887



# 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:	\$58	\$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:	\$750.698	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$97	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,230.720	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,311.043	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$160	\$491	\$356
Per Capita Expenditures:	\$170	\$468	\$345
Operating Income (loss):	-\$80.323	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	51.13%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$670.375	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$87	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ransom Village**

Unit Code: **050/090/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$346,850**

Equalized Assessed Valuation: **\$4,354,138**

Population: **425**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$12,675**

#### 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:	<b>\$107,270</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$252</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$159,186</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$96,948</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$375</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$228</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$62,238</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>174.84%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$169,508</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$399</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$106,676</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$62,832</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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:	\$146.636	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$345	\$2,411	\$992
Revenue Collected During FY 16:	\$301.236	\$248,742	\$88,690
Expenditures During FY 16:	\$77.451	\$239,956	\$97,758
Per Capita Revenue:	\$709	\$660	\$240
Per Capita Expenditures:	\$182	\$647	\$261
Operating Income (loss):	\$223.785	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	478.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$370.421	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$872	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Peru City		
Unit Code:	050/085/30	County:	Lasalle
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,323,133		
Equalized Assessed Valuation:	\$275,935,224		
Population:	10,295		
Employees:			
Full Time:	76		
Part Time:	38		
Salaries Paid:	\$5,995,610		

#### 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:	\$8,276,674	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$804	\$646	\$481
Revenue Collected During FY 16:	\$16,685,490	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,996,296	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,621	\$821	\$658
Per Capita Expenditures:	\$1,554	\$808	\$649
Revenues over (under) Expenditures:	\$689,194	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	55.65%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,901,668	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$865	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,420,393	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$5,703,218	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$38,374,131</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$3,727</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>4.43%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$56,368,069</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$5.475</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$30,623,108</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$27,013,397</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$2.975</b>	\$491	\$356
Per Capita Expenditures:	<b>\$2.624</b>	\$468	\$345
Operating Income (loss):	<b>\$3,609,711</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>219.04%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$59,170,009</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$5.747</b>	\$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:	Round Lake Park Village		
Unit Code:	049/175/32	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,563,240		
Equalized Assessed Valuation:	\$56,469,529		
Population:	7,536		
Employees:			
Full Time:			17
Part Time:			14
Salaries Paid:			\$1,336,619

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,857,458	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$246	\$646	\$481
Revenue Collected During FY 16:	\$3,155,775	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,094,311	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$419	\$821	\$658
Per Capita Expenditures:	\$411	\$808	\$649
Revenues over (under) Expenditures:	\$61,464	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	63.89%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,976,922	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$262	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,527,247	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,675,229	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,283,998</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$170</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>2.11%</b>	2.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$2,561,641</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$340</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,200,598</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$1,170,087</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$159</b>	\$491	\$356
Per Capita Expenditures:	<b>\$155</b>	\$468	\$345
Operating Income (loss):	<b>\$30,511</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>221.53%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$2,592,152</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$344</b>	\$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: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,037,200**

Equalized Assessed Valuation: **\$28,915,449**

Population: **2,773**

Employees:

    Full Time: **7**

    Part Time: **5**

    Salaries Paid: **\$597,830**

#### 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:	<b>\$1,334,855</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$481</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$1,252,749</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$1,283,829</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$452</b>	\$821	\$658
Per Capita Expenditures:	<b>\$463</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>-\$31,080</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>101.55%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$1,303,775</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$470</b>	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$210,840</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$1,162,567</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$74,809	\$12,217,292	\$2,700,000
Per Capita Debt:	\$27	\$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:	\$2,747,920	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$991	\$1,624	\$1,257
Revenue Collected During FY 16:	\$578,339	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$625,448	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$209	\$491	\$356
Per Capita Expenditures:	\$226	\$468	\$345
Operating Income (loss):	-\$47,109	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	431.82%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,700,811	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$974	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Round Lake Beach Village		
Unit Code:	049/165/32	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,568,325		
Equalized Assessed Valuation:	\$290,378,658		
Population:	27,852		
Employees:			
Full Time:	74		
Part Time:	21		
Salaries Paid:	\$5,601,878		

#### 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:	\$10,356,496	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$372	\$497	\$454
Revenue Collected During FY 16:	\$15,539,716	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$11,182,478	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$558	\$1,094	\$1,054
Per Capita Expenditures:	\$401	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,357,238	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	84.80%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$9,482,413	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$340	\$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:	\$6,210,386	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	\$504,527	-\$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:	\$22,491,391	\$134,742,616	\$79,395,355
Per Capita Debt:	\$808	\$2,570	\$1,961
General Obligation Debt over EAV:	6.62%	5.41%	3.75%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$18,530,490	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$665	\$1,390	\$1,114
Revenue Collected During FY 16:	\$6,213,796	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$6,521,448	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$223	\$455	\$325
Per Capita Expenditures:	\$234	\$438	\$333
Operating Income (loss):	-\$307,652	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	278.75%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$18,178,357	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$653	\$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: **Rosiclare City**

Unit Code: **035/020/30** County: **Hardin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$863,767**

Equalized Assessed Valuation: **\$5,206,116**

Population: **4,130**

Employees:

    Full Time: **10**

    Part Time: **10**

    Salaries Paid: **\$299,857**

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	<b>\$174,860</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$411,017</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$409,203</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$100</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$99</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$1,814</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>39.29%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$160,765</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$14,288</b>	<b>\$10,194</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$146,477</b>	<b>\$24,550</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$265,899	\$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:	-\$100.770	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	-\$24	\$1,624	\$1,257
Revenue Collected During FY 16:	\$459.710	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$371.681	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$111	\$491	\$356
Per Capita Expenditures:	\$90	\$468	\$345
Operating Income (loss):	\$88.029	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	0.85%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3.168	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1	\$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: **Riverwoods Village**

Unit Code: **049/155/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,372,107**

Equalized Assessed Valuation: **\$366,849,256**

Population: **3,770**

Employees:

    Full Time: **16**

    Part Time: **8**

    Salaries Paid: **\$1,284,133**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$13,390,179</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$3,552</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$4,152,575</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$3,558,655</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$1,101</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$944</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$593,920</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>281.40%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$10,014,166</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$2,656</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,300,070</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$9,954,903</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$2,214,826</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$587</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$13,778,878</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$3.655</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,324,753</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,260,097</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$351</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$334</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$64,656</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>1098.61%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$13,843,534</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$3.672</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Palentine Village**

Unit Code: **017/025/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$833,300**

Equalized Assessed Valuation: **\$8,801,683**

Population: **1,369**

Employees:

    Full Time: **9**

    Part Time: **12**

    Salaries Paid: **\$259,790**

#### 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:	<b>\$281,850</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$206</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$552,119</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$523,961</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$403</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$383</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$28,158</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>60.55%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$317,258</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$232</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$262,303</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$54,955</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# 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:	\$450.971	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$329	\$1,624	\$1,257
Revenue Collected During FY 16:	\$114.089	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$140.189	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$83	\$491	\$356
Per Capita Expenditures:	\$102	\$468	\$345
Operating Income (loss):	-\$26.100	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	303.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$424.871	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$310	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$145,949**

Equalized Assessed Valuation: **\$1,784,617**

Population: **225**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$10,160**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$234,774</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,043</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$52,458</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$45,226</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$7,232</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>535.10%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$242,006</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,076</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$55,998</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$186,007</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$23,000	\$404,199	\$31,109
Per Capita Debt:	\$102	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$216.168	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$961	\$2,411	\$992
Revenue Collected During FY 16:	\$35.136	\$248,742	\$88,690
Expenditures During FY 16:	\$50.205	\$239,956	\$97,758
Per Capita Revenue:	\$156	\$660	\$240
Per Capita Expenditures:	\$223	\$647	\$261
Operating Income (loss):	-\$15.069	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	400.56%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$201.099	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$894	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

**Unit Name:** Plattville Village

**Unit Code:** 047/030/32     **County:** Kendall

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

**Accounting Method:** Cash

**Appropriation or Budget:** \$43,730

**Equalized Assessed Valuation:** \$5,304,368

**Population:** 253

**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:	<b>\$161,680</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$639</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$46,729</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$32,804</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$185</b>	\$728	\$325
Per Capita Expenditures:	<b>\$130</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$13,925</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>551.87%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$181,034</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$716</b>	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,681	\$
Total Unreserved Funds:	<b>\$181,034</b>	\$34,475	\$

##### Net Assets

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



# 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:	Plano City		
Unit Code:	047/030/30	County:	Kendall
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,371,664		
Equalized Assessed Valuation:	\$140,845,413		
Population:	10,856		
Employees:			
Full Time:	42		
Part Time:	22		
Salaries Paid:	\$3,346,198		

#### Blended Component Units

Number Submitted = 1  
Plano City Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,829,096	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$353	\$646	\$481
Revenue Collected During FY 16:	\$7,148,134	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,843,164	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$658	\$821	\$658
Per Capita Expenditures:	\$630	\$808	\$649
Revenues over (under) Expenditures:	\$304,970	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	53.64%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,670,792	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$338	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,839,344	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,313,326	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,257,567	\$12,217,292	\$2,700,000
Per Capita Debt:	\$484	\$1,619	\$786
General Obligation Debt over EAV:	2.98%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$52,068,266	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,796	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,645,436	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,936,415	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$244	\$491	\$356
Per Capita Expenditures:	\$363	\$468	\$345
Operating Income (loss):	-\$1,290,979	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1336.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$52,593,555	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,845	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

<b>Unit Name:</b>	Reddick Village	
<b>Unit Code:</b>	046/080/32	<b>County:</b> Kankakee
<b>Fiscal Year End:</b>	5/31/2016	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,097,500	
<b>Equalized Assessed Valuation:</b>	\$2,024,023	
<b>Population:</b>	210	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	2
	<b>Salaries Paid:</b>	\$5,590

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$246,420	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,173	\$920	\$543
Revenue Collected During FY 16:	\$42,689	\$288,018	\$122,354
Expenditures During FY 16:	\$21,806	\$291,959	\$113,390
Per Capita Revenue:	\$203	\$728	\$325
Per Capita Expenditures:	\$104	\$777	\$314
Revenues over (under) Expenditures:	\$20,883	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	1225.82%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$267,303	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,273	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$267,306	\$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:	\$53.475	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$255	\$2,411	\$992
Revenue Collected During FY 16:	\$42.404	\$248,742	\$88,690
Expenditures During FY 16:	\$38.084	\$239,956	\$97,758
Per Capita Revenue:	\$202	\$660	\$240
Per Capita Expenditures:	\$181	\$647	\$261
Operating Income (loss):	\$4.320	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	151.76%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$57.795	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$275	\$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**

<b>Unit Name:</b>	Pingree Grove Village	
<b>Unit Code:</b>	045/075/32	<b>County:</b> Kane
<b>Fiscal Year End:</b>	4/30/2016	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$3,861,756	
<b>Equalized Assessed Valuation:</b>	\$139,043,355	
<b>Population:</b>	4,532	
<b>Employees:</b>		
	<b>Full Time:</b>	29
	<b>Part Time:</b>	10
	<b>Salaries Paid:</b>	\$1,176,387

Blended Component Units

**Fiscal Indicators**

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$2,117,050	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$467	\$646	\$481
Revenue Collected During FY 16:	\$2,141,697	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,522,145	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$473	\$821	\$658
Per Capita Expenditures:	\$557	\$808	\$649
Revenues over (under) Expenditures:	-\$380,448	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	100.97%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,546,609	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$562	\$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:	\$801,274	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$5,710,502	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$2,942,523</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$649</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>1.25%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$33,925,532</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$7,486</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$2,266,809</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$2,017,693</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$500</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$445</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$249,116</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>1671.07%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$33,717,106</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$7,440</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$228,864	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,791	\$920	\$543
Revenue Collected During FY 16:	\$14,968	\$288,018	\$122,354
Expenditures During FY 16:	\$56,964	\$291,959	\$113,390
Per Capita Revenue:	\$183	\$728	\$325
Per Capita Expenditures:	\$695	\$777	\$314
Revenues over (under) Expenditures:	-\$41,996	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	328.05%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$186,868	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,279	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$187,123	\$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: **Round Lake Village**

Unit Code: 049/160/32 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$18,568,937

Equalized Assessed Valuation: \$258,514,982

Population: 18,289

Employees:

    Full Time: 47

    Part Time: 3

    Salaries Paid: \$3,479,939

#### 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:	\$6,761,766	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$370	\$646	\$481
Revenue Collected During FY 16:	\$8,634,280	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,750,306	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$472	\$821	\$658
Per Capita Expenditures:	\$424	\$808	\$649
Revenues over (under) Expenditures:	\$883,974	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	87.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,795,740	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$372	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,781,379	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$7,817,582	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$13,036,710</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$713</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$40,051,137</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,190</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$4,178,895</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$4,823,553</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$228</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$264</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$644,658</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>816.96%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$39,406,479</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$2,155</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Princeton City**

Unit Code: **006/090/30** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,104,263**

Equalized Assessed Valuation: **\$134,962,679**

Population: **7,594**

Employees:

    Full Time: **77**

    Part Time: **45**

    Salaries Paid: **\$5,804,344**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$73,678	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$10	\$646	\$481
Revenue Collected During FY 16:	\$8,216,502	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,902,512	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,082	\$821	\$658
Per Capita Expenditures:	\$1,172	\$808	\$649
Revenues over (under) Expenditures:	-\$686,010	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	2.80%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$249,193	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$33	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,801,257	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,215,899	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$32,790,954</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$4,318</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$37,002,569</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$4.873</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$15,472,448</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$16,289,891</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$2.037</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$2.145</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$817,443</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>208.54%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$33,970,139</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$4.473</b>	<b>\$1,640</b>	<b>\$1,293</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

### Local Government Profile

Unit Name:	Palatine Village		
Unit Code:	016/430/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,993,579		
Equalized Assessed Valuation:	\$1,814,277,189		
Population:	68,766		
Employees:	Full Time:	326	
	Part Time:	38	
	Salaries Paid:	\$29,693,644	

#### Blended Component Units


### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$36,708,982</b>	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	<b>\$534</b>	\$497	\$454
Revenue Collected During FY 16:	<b>\$66,599,822</b>	\$54,761,891	\$41,893,159
Expenditures During FY 16:	<b>\$65,995,620</b>	\$51,999,467	\$38,063,518
Per Capita Revenue:	<b>\$968</b>	\$1,094	\$1,054
Per Capita Expenditures:	<b>\$960</b>	\$1,034	\$1,010
Revenues over (under) Expenditures:	<b>\$604,202</b>	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	<b>56.54%</b>	51.84%	55.96%
Ending Fund Balance for FY 16:	<b>\$37,314,326</b>	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	<b>\$543</b>	\$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:	<b>\$1,750,986</b>	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	<b>-\$61,926,571</b>	-\$74,665,330	-\$41,148,990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$197,801,826	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,876	\$2,570	\$1,961
General Obligation Debt over EAV:	4.43%	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$57,365,321	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$834	\$1,390	\$1,114
Revenue Collected During FY 16:	\$20,517,884	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$22,987,431	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$298	\$455	\$325
Per Capita Expenditures:	\$334	\$438	\$333
Operating Income (loss):	-\$2,469,547	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	239.17%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$54,979,319	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$800	\$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

<b>Unit Name:</b>	Pana City		
<b>Unit Code:</b>	011/055/30	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,864,600		
<b>Equalized Assessed Valuation:</b>	\$35,805,893		
<b>Population:</b>	5,734		
<b>Employees:</b>			
<b>Full Time:</b>			31
<b>Part Time:</b>			4
<b>Salaries Paid:</b>			\$2,074,697

### 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:	\$1,719,258	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$300	\$646	\$481
Revenue Collected During FY 16:	\$3,344,715	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,294,599	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$583	\$821	\$658
Per Capita Expenditures:	\$575	\$808	\$649
Revenues over (under) Expenditures:	\$50,116	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	55.37%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,824,098	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$318	\$648	\$496

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$378,469	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$970,629	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,276,610</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$223</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>3.42%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$3,713,124</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$648</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$2,013,566</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,782,242</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$351</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$311</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$231,324</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>218.25%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$3,889,724</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$678</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,073**

Equalized Assessed Valuation: **\$1,856,953**

Population: **248**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$31,046**

#### 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:	\$139,615	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$563	\$920	\$543
Revenue Collected During FY 16:	\$65,303	\$288,018	\$122,354
Expenditures During FY 16:	\$45,305	\$291,959	\$113,390
Per Capita Revenue:	\$263	\$728	\$325
Per Capita Expenditures:	\$183	\$777	\$314
Revenues over (under) Expenditures:	\$19,998	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	352.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$159,613	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$644	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,627	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$121,986	\$37,746	\$95,132



# 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:	\$73.357	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$296	\$2,411	\$992
Revenue Collected During FY 16:	\$45.395	\$248,742	\$88,690
Expenditures During FY 16:	\$37.133	\$239,956	\$97,758
Per Capita Revenue:	\$183	\$660	\$240
Per Capita Expenditures:	\$150	\$647	\$261
Operating Income (loss):	\$8.262	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	219.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$81.619	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$329	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Royal Village**

Unit Code: 010/085/32      County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$68,600

Equalized Assessed Valuation: \$6,854,019

Population: 293

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$15,440

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$104,371</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$356</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$69,150</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$50,177</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$236</b>	\$728	\$325
Per Capita Expenditures:	<b>\$171</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$18,973</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>245.82%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$123,344</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$421</b>	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,035</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$112,309</b>	\$37,746	\$95,132



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$33,455	\$404,199	\$31,109
Per Capita Debt:	\$114	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$132.698	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$453	\$2,411	\$992
Revenue Collected During FY 16:	\$50.475	\$248,742	\$88,690
Expenditures During FY 16:	\$38.414	\$239,956	\$97,758
Per Capita Revenue:	\$172	\$660	\$240
Per Capita Expenditures:	\$131	\$647	\$261
Operating Income (loss):	\$12.061	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	376.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$144.759	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$494	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Rantoul Village		
Unit Code:	010/080/32	County:	Champaign
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,627,591		
Equalized Assessed Valuation:	\$89,781,412		
Population:	12,941		
Employees:			
Full Time:	124		
Part Time:	235		
Salaries Paid:	\$8,113,924		

#### Blended Component Units

Number Submitted = 1  
 Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,509,359	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$735	\$646	\$481
Revenue Collected During FY 16:	\$12,340,520	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$13,482,399	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$954	\$821	\$658
Per Capita Expenditures:	\$1,042	\$808	\$649
Revenues over (under) Expenditures:	-\$1,141,879	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	63.24%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,525,819	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$659	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,161,160	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$3,008,754	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$31,006,013</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$2,396</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>15.73%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$92,765,988</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$7.168</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$24,232,354</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$23,145,604</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$1.873</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$1.789</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$1,086,750</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>390.94%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$90,485,456</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$6.992</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Roselle Village**

Unit Code: 022/095/32 County: Dupage

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,830,585

Equalized Assessed Valuation: \$627,351,839

Population: 22,763

Employees:

Full Time:	86
Part Time:	36
Salaries Paid:	\$7,926,280

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$5,833,532</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$256</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$16,455,514</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$15,357,050</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$723</b>	\$821	\$658
Per Capita Expenditures:	<b>\$675</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>\$1,098,464</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>42.69%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$6,555,254</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$288</b>	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$785,068</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>-\$10,633,067</b>	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$40,100,510</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$1,762</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.35%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$16,229,398</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$713</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$8,726,742</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$7,949,935</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$383</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$349</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$776,807</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>211.85%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$16,841,861</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$740</b>	<b>\$1,640</b>	<b>\$1,293</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

### Local Government Profile

<b>Unit Name:</b>	<b>Pesotum Village</b>		
<b>Unit Code:</b>	010/070/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$519,242		
<b>Equalized Assessed Valuation:</b>	\$7,665,190		
<b>Population:</b>	551		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$49,024		

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$379,790</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$689</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$172,686</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$200,067</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$313</b>	\$728	\$325
Per Capita Expenditures:	<b>\$363</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>-\$27,381</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>170.01%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$340,135</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$617</b>	\$994	\$582

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,429</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$295,706</b>	\$37,746	\$95,132



# 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:	Palos Park Village		
Unit Code:	016/445/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,813,065		
Equalized Assessed Valuation:	\$197,028,709		
Population:	4,847		
Employees:			
Full Time:	57		
Part Time:	46		
Salaries Paid:	\$3,070,993		

#### 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:	\$1,967,704	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$406	\$646	\$481
Revenue Collected During FY 16:	\$4,594,374	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,906,734	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$948	\$821	\$658
Per Capita Expenditures:	\$1,012	\$808	\$649
Revenues over (under) Expenditures:	-\$312,360	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	32.63%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,601,074	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$330	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,035,595	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,891,941	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,388,444	\$12,217,292	\$2,700,000
Per Capita Debt:	\$493	\$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:	\$20,948,653	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,322	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,825,551	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,276,894	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$583	\$491	\$356
Per Capita Expenditures:	\$676	\$468	\$345
Operating Income (loss):	-\$451,343	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	618.09%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20,254,279	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,179	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32** County: **Brown**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$79,646**

Equalized Assessed Valuation: **\$353,225**

Population: **86**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$2,788**

#### 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:	<b>\$99,330</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,155</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$69,781</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$52,255</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$811</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$608</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$17,526</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>223.63%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$116,856</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,359</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$116,856</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

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



# 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: **Poplar Grove Village**

Unit Code: 004/020/32 County: Boone

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,218,390

Equalized Assessed Valuation: \$79,742,615

Population: 5,123

Employees:

    Full Time: 7

    Part Time: 2

    Salaries Paid: \$347,586

#### 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:	\$1,725,131	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$337	\$646	\$481
Revenue Collected During FY 16:	\$1,867,319	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,083,596	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$364	\$821	\$658
Per Capita Expenditures:	\$212	\$808	\$649
Revenues over (under) Expenditures:	\$783,723	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	202.55%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,194,824	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$428	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,841	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,973,360	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$8,039,062</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$1,569</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$8,267,504</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,614</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,393,697</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,718,768</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$336</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$325,071</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>484.14%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$8,321,203</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$1,624</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Pocahontas Village**

Unit Code: 003/035/32      County: Bond

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$748,968

Equalized Assessed Valuation: \$5,505,867

Population: 784

Employees:

Full Time:	4
Part Time:	14
Salaries Paid:	\$193,005

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$432,958</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$552</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$355,688</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$306,916</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$454</b>	\$728	\$325
Per Capita Expenditures:	<b>\$391</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$48,772</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>150.11%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$460,699</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$588</b>	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$136,127</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$299,827</b>	\$37,746	\$95,132



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$684,396	\$404,199	\$31,109
Per Capita Debt:	\$873	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$250,242	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$319	\$2,411	\$992
Revenue Collected During FY 16:	\$268,863	\$248,742	\$88,690
Expenditures During FY 16:	\$293,766	\$239,956	\$97,758
Per Capita Revenue:	\$343	\$660	\$240
Per Capita Expenditures:	\$375	\$647	\$261
Operating Income (loss):	-\$24,903	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	69.77%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$204,954	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$261	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **Bond**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,189,325**

Equalized Assessed Valuation: **\$3,357,331**

Population: **600**

Employees:

    Full Time: **2**

    Part Time: **13**

    Salaries Paid: **\$149,806**

#### 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:	<b>\$515,522</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$859</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$153,558</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$224,574</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$256</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$374</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$71,016</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>193.24%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$433,975</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$723</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$153,629</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$229,806</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$230,300	\$404,199	\$31,109
Per Capita Debt:	\$384	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,347,133	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,912	\$2,411	\$992
Revenue Collected During FY 16:	\$411,186	\$248,742	\$88,690
Expenditures During FY 16:	\$456,363	\$239,956	\$97,758
Per Capita Revenue:	\$685	\$660	\$240
Per Capita Expenditures:	\$761	\$647	\$261
Operating Income (loss):	-\$45,177	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	499.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,277,828	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,796	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$17,557,727</b>	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	<b>\$432</b>	\$497	\$454
Revenue Collected During FY 16:	<b>\$36,545,071</b>	\$54,761,891	\$41,893,159
Expenditures During FY 16:	<b>\$29,734,390</b>	\$51,999,467	\$38,063,518
Per Capita Revenue:	<b>\$899</b>	\$1,094	\$1,054
Per Capita Expenditures:	<b>\$732</b>	\$1,034	\$1,010
Revenues over (under) Expenditures:	<b>\$6,810,681</b>	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	<b>57.86%</b>	51.84%	55.96%
Ending Fund Balance for FY 16:	<b>\$17,205,372</b>	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	<b>\$423</b>	\$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:	<b>\$13,181,019</b>	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	<b>-\$76,606,053</b>	-\$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:	<b>\$18,851,173</b>	\$134,742,616	\$79,395,355
Per Capita Debt:	<b>\$464</b>	\$2,570	\$1,961
General Obligation Debt over EAV:	<b>2.11%</b>	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$81.656.916</b>	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2.010</b>	\$1,390	\$1,114
Revenue Collected During FY 16:	<b>\$11.003.032</b>	\$24,255,253	\$13,918,693
Expenditures During FY 16:	<b>\$13.405.151</b>	\$23,632,231	\$13,638,345
Per Capita Revenue:	<b>\$271</b>	\$455	\$325
Per Capita Expenditures:	<b>\$330</b>	\$438	\$333
Operating Income (loss):	<b>-\$2.402.119</b>	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	<b>592.64%</b>	395.34%	334.96%
Ending Retained Earnings for FY 16:	<b>\$79.443.757</b>	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	<b>\$1.955</b>	\$1,401	\$1,096



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Plainville Village**

Unit Code: **001/065/32** County: **Adams**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,925**

Equalized Assessed Valuation: **\$1,583,350**

Population: **264**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$24,908**

#### 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:	<b>\$131,692</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$499</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$63,979</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$44,958</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$242</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$170</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$19,021</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>335.23%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$150,713</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$571</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,723</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$139,990</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$5,000</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$19</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$806.554</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$3.055</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$59.400</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$192.848</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$225</b>	\$660	\$240
Per Capita Expenditures:	<b>\$730</b>	\$647	\$261
Operating Income (loss):	<b>-\$133.448</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>349.03%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$673.106</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$2.550</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Philo Village**

Unit Code: 010/075/32 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,395,435

Equalized Assessed Valuation: \$23,281,898

Population: 1,560

Employees:

    Full Time: 1

    Part Time: 17

    Salaries Paid: \$131,305

#### 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:	\$783,161	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$502	\$646	\$481
Revenue Collected During FY 16:	\$630,652	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$969,433	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$404	\$821	\$658
Per Capita Expenditures:	\$621	\$808	\$649
Revenues over (under) Expenditures:	-\$338,781	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	76.79%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$744,380	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$477	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,159	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$326,608	-\$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:	\$410,917	\$12,217,292	\$2,700,000
Per Capita Debt:	\$263	\$1,619	\$786
General Obligation Debt over EAV:	0.52%	2.32%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$3,748,182</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$274</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>2.07%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$10,571,810</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$772</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$3,708,273</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$3,516,015</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$271</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$257</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$192,258</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>309.12%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$10,868,770</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$794</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Paw Paw Village**

Unit Code: **052/050/32** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,558,000**

Equalized Assessed Valuation: **\$7,658,763**

Population: **870**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$104,818**

#### 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:	<b>\$446,138</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$513</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$525,504</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$436,842</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$604</b>	\$728	\$325
Per Capita Expenditures:	<b>\$502</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$88,662</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>115.88%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$506,212</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$582</b>	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$388,655</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$117,557</b>	\$37,746	\$95,132



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$578,892	\$404,199	\$31,109
Per Capita Debt:	\$665	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,285,328	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,477	\$2,411	\$992
Revenue Collected During FY 16:	\$220,245	\$248,742	\$88,690
Expenditures During FY 16:	\$264,307	\$239,956	\$97,758
Per Capita Revenue:	\$253	\$660	\$240
Per Capita Expenditures:	\$304	\$647	\$261
Operating Income (loss):	-\$44,062	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	480.45%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,269,854	\$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 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  
 Public Safety Officers' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,338,052	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$14,713	\$646	\$481
Revenue Collected During FY 16:	\$76,975,789	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$51,370,413	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$17,881	\$821	\$658
Per Capita Expenditures:	\$11,933	\$808	\$649
Revenues over (under) Expenditures:	\$25,605,376	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	125.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$64,528,152	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$14,989	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,741,718	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$265,149,001	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$366,343,638</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$85,097</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>42.88%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$232,333,057</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$53,968</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$59,590,547</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$58,046,983</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$13.842</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$13.484</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$1,543,564</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>392.07%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$227,582,270</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$52.865</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Rolling Meadows City		
Unit Code:	016/500/30	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,367,384		
Equalized Assessed Valuation:	\$703,906,897		
Population:	24,099		
Employees:			
Full Time:			158
Part Time:			20
Salaries Paid:			\$17,436,363

#### Blended Component Units

Number Submitted = 2  
 Firefighters' Pension  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,505,075	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$519	\$646	\$481
Revenue Collected During FY 16:	\$32,951,218	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$30,387,977	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,367	\$821	\$658
Per Capita Expenditures:	\$1,261	\$808	\$649
Revenues over (under) Expenditures:	\$2,563,241	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	43.77%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$13,300,741	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$552	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,388,890	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$68,600,811	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$101,095,206</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$4,195</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>1.07%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$15,191,823</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$630</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$12,901,155</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$12,775,561</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$535</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$530</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$125,594</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>118.33%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$15,117,417</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$627</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Robbins Village	
Unit Code:	016/495/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,261,224	
Equalized Assessed Valuation:	\$33,363,058	
Population:	5,480	
Employees:		
Full Time:	31	
Part Time:	106	
Salaries Paid:	\$1,472,606	

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$1,369,211	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$250	\$646	\$481
Revenue Collected During FY 16:	\$4,094,109	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$3,967,179	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$747	\$821	\$658
Per Capita Expenditures:	\$724	\$808	\$649
Revenues over (under) Expenditures:	\$126,930	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-31.31%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$1,242,281	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$227	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$5,120,908	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,476,316	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,277	\$1,619	\$786
General Obligation Debt over EAV:	0.87%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$494,733	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$90	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,330,089	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$158,581	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$243	\$491	\$356
Per Capita Expenditures:	\$29	\$468	\$345
Operating Income (loss):	\$1,171,508	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1050.72%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,666,241	\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="47"/>
Part Time:	<input type="text" value="77"/>
Salaries Paid:	<input type="text" value="\$5,117,955"/>

#### 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:	<input type="text" value="\$6,385,959"/>	<input type="text" value="\$3,817,854"/>	<input type="text" value="\$1,820,140"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$720"/>	<input type="text" value="\$646"/>	<input type="text" value="\$481"/>
Revenue Collected During FY 16:	<input type="text" value="\$9,619,290"/>	<input type="text" value="\$5,893,724"/>	<input type="text" value="\$2,707,375"/>
Expenditures During FY 16:	<input type="text" value="\$9,565,242"/>	<input type="text" value="\$5,721,648"/>	<input type="text" value="\$2,731,784"/>
Per Capita Revenue:	<input type="text" value="\$1,084"/>	<input type="text" value="\$821"/>	<input type="text" value="\$658"/>
Per Capita Expenditures:	<input type="text" value="\$1,078"/>	<input type="text" value="\$808"/>	<input type="text" value="\$649"/>
Revenues over (under) Expenditures:	<input type="text" value="\$54,048"/>	<input type="text" value="\$172,076"/>	<input type="text" value="\$62,092"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="56.16%"/>	<input type="text" value="91.63%"/>	<input type="text" value="76.49%"/>
Ending Fund Balance for FY 16:	<input type="text" value="\$5,371,861"/>	<input type="text" value="\$3,813,420"/>	<input type="text" value="\$1,927,569"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$605"/>	<input type="text" value="\$648"/>	<input type="text" value="\$496"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$10,194"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$24,550"/>	<input type="text" value="\$"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,754,565"/>	<input type="text" value="\$1,698,177"/>	<input type="text" value="\$652,515"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$13,343,200"/>	<input type="text" value="-\$4,275,084"/>	<input type="text" value="\$280,887"/>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$6,955,160</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$784</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>2.16%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$15,123,330</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,704</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$3,151,359</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$3,151,164</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$355</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$355</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$195</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>479.93%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$15,123,525</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$1,704</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	River Grove Village		
Unit Code:	016/485/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,095,847		
Equalized Assessed Valuation:	\$178,827,824		
Population:	10,668		
Employees:			
Full Time:	45		
Part Time:	142		
Salaries Paid:	\$4,900,144		

#### Blended Component Units

Number Submitted = 1  
River Grove Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,922,688	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$743	\$646	\$481
Revenue Collected During FY 16:	\$11,656,595	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,081,483	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,093	\$821	\$658
Per Capita Expenditures:	\$1,320	\$808	\$649
Revenues over (under) Expenditures:	-\$2,424,888	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	39.54%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,568,390	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$522	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,610,508	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$18,082,448	-\$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:	\$31,253,696	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,930	\$1,619	\$786
General Obligation Debt over EAV:	8.52%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,068,497	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$288	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,756,866	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,357,464	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$258	\$491	\$356
Per Capita Expenditures:	\$221	\$468	\$345
Operating Income (loss):	\$399,402	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	143.04%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,372,032	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$316	\$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:	\$35,456,747	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,833	\$1,619	\$786
General Obligation Debt over EAV:	1.62%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,166,998	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$653	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,629,192	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,271,307	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$530	\$491	\$356
Per Capita Expenditures:	\$421	\$468	\$345
Operating Income (loss):	\$1,357,885	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	180.69%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,524,883	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$761	\$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:	Riverdale Village		
Unit Code:	016/475/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,610,733		
Equalized Assessed Valuation:	\$94,270,926		
Population:	13,549		
Employees:			
Full Time:	67		
Part Time:	24		
Salaries Paid:	\$6,183,041		

#### 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:	\$2,267,118	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$167	\$646	\$481
Revenue Collected During FY 16:	\$12,451,408	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$15,070,337	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$919	\$821	\$658
Per Capita Expenditures:	\$1,112	\$808	\$649
Revenues over (under) Expenditures:	-\$2,618,929	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-1.45%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$218,525	\$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:	\$	\$24,550	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,347,808	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$65,186,227	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$86,199,307</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$6,362</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>14.55%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$3,420,475</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$252</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$4,123,922</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$4,523,773</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$304</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$334</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$399,851</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>86.18%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$3,898,403</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$288</b>	<b>\$1,640</b>	<b>\$1,293</b>



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:	Palos Hills City	
Unit Code:	016/440/30	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$13,727,244	
Equalized Assessed Valuation:	\$307,728,849	
Population:	17,652	
Employees:		
Full Time:		64
Part Time:		77
Salaries Paid:		\$5,898,581

#### 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:	\$4,505,895	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$255	\$646	\$481
Revenue Collected During FY 16:	\$9,151,488	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,729,254	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$518	\$821	\$658
Per Capita Expenditures:	\$495	\$808	\$649
Revenues over (under) Expenditures:	\$422,234	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	57.73%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,039,110	\$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:	\$1,117,012	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$6,833,843	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$21,670,373</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$1,228</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,975,265</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$395</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$5,994,146</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$5,745,520</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$340</b>	\$491	\$356
Per Capita Expenditures:	<b>\$325</b>	\$468	\$345
Operating Income (loss):	<b>\$248,626</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>115.70%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$6,647,541</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$377</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Prospect Heights City</b>		
<b>Unit Code:</b>	016/467/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,102,420		
<b>Equalized Assessed Valuation:</b>	\$331,784,908		
<b>Population:</b>	16,367		
<b>Employees:</b>			
<b>Full Time:</b>	42		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$3,988,880		

Blended Component Units

#### Fiscal Indicators

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 16:	<b>\$16,112,089</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$984</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$10,365,757</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$10,796,387</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$633</b>	\$821	\$658
Per Capita Expenditures:	<b>\$660</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>-\$430,630</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>147.88%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$15,965,593</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$975</b>	\$648	\$496

#### **Equity**

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

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,391,930</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$48,059,501</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,423,723	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,065	\$1,619	\$786
General Obligation Debt over EAV:	4.28%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,098,699	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$312	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,201,650	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$699,088	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$73	\$491	\$356
Per Capita Expenditures:	\$43	\$468	\$345
Operating Income (loss):	\$502,562	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	752.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,260,330	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$321	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,623,277	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$614	\$646	\$481
Revenue Collected During FY 16:	\$4,777,633	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,210,572	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$810	\$821	\$658
Per Capita Expenditures:	\$883	\$808	\$649
Revenues over (under) Expenditures:	-\$432,939	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	63.43%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,304,825	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$560	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,671,868	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,675,118	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,074,325	\$12,217,292	\$2,700,000
Per Capita Debt:	\$860	\$1,619	\$786
General Obligation Debt over EAV:	2.53%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,763,860	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$468	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,089,096	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,929,307	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$354	\$491	\$356
Per Capita Expenditures:	\$327	\$468	\$345
Operating Income (loss):	\$159,789	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	151.54%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,923,649	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$496	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Phoenix Village**

Unit Code: 016/460/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,213,722

Equalized Assessed Valuation: \$5,510,517

Population: 1,964

Employees:

    Full Time: 10

    Part Time: 114

    Salaries Paid: \$1,120,686

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,189,472</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$606</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$2,802,580</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$2,162,995</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$1,427</b>	\$821	\$658
Per Capita Expenditures:	<b>\$1,101</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>\$639,585</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>83.27%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$1,801,112</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$917</b>	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$148,983</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$1,635,301</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$510,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$260	\$1,619	\$786
General Obligation Debt over EAV:	1.27%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$896.767	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$457	\$1,624	\$1,257
Revenue Collected During FY 16:	\$572.990	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$654.710	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$292	\$491	\$356
Per Capita Expenditures:	\$333	\$468	\$345
Operating Income (loss):	-\$81.720	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	128.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$842.992	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$429	\$1,640	\$1,293



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Greater than 25,000**

**Local Government Profile**

<b>Unit Name:</b>	Park Ridge City		
<b>Unit Code:</b>	016/455/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$69,966,402		
<b>Equalized Assessed Valuation:</b>	\$1,288,845,174		
<b>Population:</b>	37,480		
<b>Employees:</b>			
	<b>Full Time:</b>	220	
	<b>Part Time:</b>	119	
	<b>Salaries Paid:</b>	\$19,082,775	

<b>Blended Component Units</b>	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 16:	<b>\$12,377,558</b>	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	<b>\$330</b>	\$497	\$454
Revenue Collected During FY 16:	<b>\$43,410,808</b>	\$54,761,891	\$41,893,159
Expenditures During FY 16:	<b>\$37,077,989</b>	\$51,999,467	\$38,063,518
Per Capita Revenue:	<b>\$1,158</b>	\$1,094	\$1,054
Per Capita Expenditures:	<b>\$989</b>	\$1,034	\$1,010
Revenues over (under) Expenditures:	<b>\$6,332,819</b>	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	<b>58.22%</b>	51.84%	55.96%
Ending Fund Balance for FY 16:	<b>\$21,588,650</b>	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	<b>\$576</b>	\$507	\$464

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$10,985,841</b>	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	<b>-\$27,046,081</b>	-\$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:	\$99,401,789	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,652	\$2,570	\$1,961
General Obligation Debt over EAV:	2.77%	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$45,482,817	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,214	\$1,390	\$1,114
Revenue Collected During FY 16:	\$11,907,883	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,082,028	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$318	\$455	\$325
Per Capita Expenditures:	\$242	\$438	\$333
Operating Income (loss):	\$2,825,855	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	504.83%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$45,848,521	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,223	\$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:	Park Forest Village		
Unit Code:	016/450/32	County:	Cook
Fiscal Year End:	6/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,730,702		
Equalized Assessed Valuation:	\$119,712,678		
Population:	21,954		
Employees:			
Full Time:	161		
Part Time:	223		
Salaries Paid:	\$13,647,443		

#### 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:	\$17,694,113	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$806	\$646	\$481
Revenue Collected During FY 16:	\$30,729,324	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$30,971,139	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,400	\$821	\$658
Per Capita Expenditures:	\$1,411	\$808	\$649
Revenues over (under) Expenditures:	-\$241,815	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	54.61%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$16,914,389	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$770	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,378,588	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$25,689,240	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$69,264,679	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,155	\$1,619	\$786
General Obligation Debt over EAV:	5.53%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$25,670,021	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,169	\$1,624	\$1,257
Revenue Collected During FY 16:	\$10,155,936	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$8,788,372	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$463	\$491	\$356
Per Capita Expenditures:	\$400	\$468	\$345
Operating Income (loss):	\$1,367,564	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	301.86%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$26,528,144	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,208	\$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:	Robinson City		
Unit Code:	017/030/30	County:	Crawford
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,318,494		
Equalized Assessed Valuation:	\$76,484,388		
Population:	7,713		
Employees:			
Full Time:	33		
Part Time:	81		
Salaries Paid:	\$2,300,952		

#### 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:	<b>\$3,467,868</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$450</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$4,575,700</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$4,634,868</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$593</b>	\$821	\$658
Per Capita Expenditures:	<b>\$601</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>-\$59,168</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>89.53%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$4,149,600</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$538</b>	\$648	\$496

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,619,204</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$2,530,397</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$7,042,214</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$913</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>8.05%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,182,998</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$802</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,187,693</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,368,962</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$181,269</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>436.22%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$5,971,729</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$774</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **River Forest Village**

Unit Code: 016/480/32 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,918,404

Equalized Assessed Valuation: \$470,348,398

Population: 11,172

Employees:

    Full Time: 73

    Part Time: 7

    Salaries Paid: \$7,455,079

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,719,284	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$870	\$646	\$481
Revenue Collected During FY 16:	\$15,497,246	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,784,292	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,387	\$821	\$658
Per Capita Expenditures:	\$1,323	\$808	\$649
Revenues over (under) Expenditures:	\$712,954	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	67.44%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,970,691	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$892	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,522,426	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$21,075,877	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$57,205,794	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,120	\$1,619	\$786
General Obligation Debt over EAV:	0.21%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,461,745	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$668	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,597,072	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,678,371	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$411	\$491	\$356
Per Capita Expenditures:	\$329	\$468	\$345
Operating Income (loss):	\$918,701	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	234.91%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,640,898	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$773	\$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:	<b>\$1,597,619</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$433</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>1.79%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5,175,658</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,403</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,981,861</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$1,690,190</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$537</b>	\$491	\$356
Per Capita Expenditures:	<b>\$458</b>	\$468	\$345
Operating Income (loss):	<b>\$291,671</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>314.95%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$5,323,197</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$1,443</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Rankin Village**

Unit Code: 092/080/32 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$471,380

Equalized Assessed Valuation: \$2,757,377

Population: 850

Employees:

    Full Time: 2

    Part Time: 4

    Salaries Paid: \$53,222

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$349,627	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$411	\$920	\$543
Revenue Collected During FY 16:	\$229,472	\$288,018	\$122,354
Expenditures During FY 16:	\$118,856	\$291,959	\$113,390
Per Capita Revenue:	\$270	\$728	\$325
Per Capita Expenditures:	\$140	\$777	\$314
Revenues over (under) Expenditures:	\$110,616	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	387.23%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$460,243	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$541	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$132,876	\$7,681	\$
Total Unreserved Funds:	\$327,367	\$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:	\$484,383	\$404,199	\$31,109
Per Capita Debt:	\$570	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$383,205	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$451	\$2,411	\$992
Revenue Collected During FY 16:	\$150,368	\$248,742	\$88,690
Expenditures During FY 16:	\$337,623	\$239,956	\$97,758
Per Capita Revenue:	\$177	\$660	\$240
Per Capita Expenditures:	\$397	\$647	\$261
Operating Income (loss):	-\$187,255	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	58.04%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$195,950	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$231	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Potomac Village		
Unit Code:	092/075/32	County:	Vermilion
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$520,331		
Equalized Assessed Valuation:	\$4,086,673		
Population:	750		
Employees:			
Full Time:			3
Part Time:			7
Salaries Paid:			\$94,600

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$268,216	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$358	\$920	\$543
Revenue Collected During FY 16:	\$286,737	\$288,018	\$122,354
Expenditures During FY 16:	\$307,605	\$291,959	\$113,390
Per Capita Revenue:	\$382	\$728	\$325
Per Capita Expenditures:	\$410	\$777	\$314
Revenues over (under) Expenditures:	-\$20,868	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	93.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$288,459	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$385	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,540	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$175,035	\$37,746	\$95,132



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$945,931	\$404,199	\$31,109
Per Capita Debt:	\$1,261	\$992	\$77
General Obligation Debt over EAV:	0.98%	0.27%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,892,481	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,523	\$2,411	\$992
Revenue Collected During FY 16:	\$209,146	\$248,742	\$88,690
Expenditures During FY 16:	\$243,395	\$239,956	\$97,758
Per Capita Revenue:	\$279	\$660	\$240
Per Capita Expenditures:	\$325	\$647	\$261
Operating Income (loss):	-\$34,249	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	763.46%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,858,232	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,478	\$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:	<b>\$54,339,398</b>	\$134,742,616	\$79,395,355
Per Capita Debt:	<b>\$1,594</b>	\$2,570	\$1,961
General Obligation Debt over EAV:	<b>2.76%</b>	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$21,286,440</b>	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	<b>\$624</b>	\$1,390	\$1,114
Revenue Collected During FY 16:	<b>\$11,792,726</b>	\$24,255,253	\$13,918,693
Expenditures During FY 16:	<b>\$11,755,258</b>	\$23,632,231	\$13,638,345
Per Capita Revenue:	<b>\$346</b>	\$455	\$325
Per Capita Expenditures:	<b>\$345</b>	\$438	\$333
Operating Income (loss):	<b>\$37,468</b>	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	<b>179.96%</b>	395.34%	334.96%
Ending Retained Earnings for FY 16:	<b>\$21,155,323</b>	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	<b>\$620</b>	\$1,401	\$1,096



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Rock City Village**

Unit Code: 089/055/32 County: Stephenson

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$84,400

Equalized Assessed Valuation: \$3,400,443

Population: 314

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$15,633

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$306,605</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$976</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$75,175</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$40,370</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$239</b>	\$728	\$325
Per Capita Expenditures:	<b>\$129</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$34,805</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>848.71%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$342,623</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$1,091</b>	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$103,061</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$239,562</b>	\$37,746	\$95,132



# 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:	\$669.607	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.133	\$2,411	\$992
Revenue Collected During FY 16:	\$77.259	\$248,742	\$88,690
Expenditures During FY 16:	\$90.607	\$239,956	\$97,758
Per Capita Revenue:	\$246	\$660	\$240
Per Capita Expenditures:	\$289	\$647	\$261
Operating Income (loss):	-\$13.348	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	722.95%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$655.046	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.086	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ridott Village**

Unit Code: 089/050/32 County: Stephenson

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$45,570

Equalized Assessed Valuation: \$852,113

Population: 164

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$3,600

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$125,964	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$768	\$920	\$543
Revenue Collected During FY 16:	\$30,771	\$288,018	\$122,354
Expenditures During FY 16:	\$37,547	\$291,959	\$113,390
Per Capita Revenue:	\$188	\$728	\$325
Per Capita Expenditures:	\$229	\$777	\$314
Revenues over (under) Expenditures:	-\$6,776	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	317.44%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$119,188	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$727	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,848	\$7,681	\$
Total Unreserved Funds:	\$117,348	\$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

<b>Unit Name:</b>	Rapids City Village	
<b>Unit Code:</b>	081/065/32	<b>County:</b> Rock Island
<b>Fiscal Year End:</b>	4/30/2016	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,050,424	
<b>Equalized Assessed Valuation:</b>	\$25,210,993	
<b>Population:</b>	959	
<b>Employees:</b>		
<b>Full Time:</b>	3	
<b>Part Time:</b>	14	
<b>Salaries Paid:</b>	\$196,704	

Blended Component Units
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$514,188	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$536	\$920	\$543
Revenue Collected During FY 16:	\$443,890	\$288,018	\$122,354
Expenditures During FY 16:	\$399,186	\$291,959	\$113,390
Per Capita Revenue:	\$463	\$728	\$325
Per Capita Expenditures:	\$416	\$777	\$314
Revenues over (under) Expenditures:	\$44,704	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	140.01%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$558,892	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$583	\$994	\$582

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$176,066	\$7,681	\$
Total Unreserved Funds:	\$382,826	\$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:	\$86,423	\$404,199	\$31,109
Per Capita Debt:	\$90	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,182,984	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,276	\$2,411	\$992
Revenue Collected During FY 16:	\$432,916	\$248,742	\$88,690
Expenditures During FY 16:	\$439,471	\$239,956	\$97,758
Per Capita Revenue:	\$451	\$660	\$240
Per Capita Expenditures:	\$458	\$647	\$261
Operating Income (loss):	-\$6,555	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	489.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,150,154	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,242	\$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

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,751,587	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$243	\$646	\$481
Revenue Collected During FY 16:	\$2,239,291	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,782,220	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$311	\$821	\$658
Per Capita Expenditures:	\$248	\$808	\$649
Revenues over (under) Expenditures:	\$457,071	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	115.01%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,049,812	\$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:	\$977,957	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,091,376	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$2,707,502</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$376</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>1.50%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,986,405</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$970</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,545,545</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$1,526,727</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$215</b>	\$491	\$356
Per Capita Expenditures:	<b>\$212</b>	\$468	\$345
Operating Income (loss):	<b>\$18,818</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>469.24%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$7,164,069</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$995</b>	\$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: **Roseville Village**

Unit Code: **094/030/32** County: **Warren**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,602,818**

Equalized Assessed Valuation: **\$9,146,290**

Population: **1,085**

Employees:

    Full Time: **2**

    Part Time: **14**

    Salaries Paid: **\$124,699**

#### 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:	<b>\$503,917</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$464</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$307,703</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$342,133</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$315</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$34,430</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>137.22%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$469,487</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$433</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$301,226</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$168,261</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$209,612	\$12,217,292	\$2,700,000
Per Capita Debt:	\$193	\$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:	\$1,773,151	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,634	\$1,624	\$1,257
Revenue Collected During FY 16:	\$299,352	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$418,258	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$276	\$491	\$356
Per Capita Expenditures:	\$385	\$468	\$345
Operating Income (loss):	-\$118,906	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	395.51%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,654,245	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,525	\$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: **Riverton Village**

Unit Code: **083/095/32** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,821,126**

Equalized Assessed Valuation: **\$39,281,916**

Population: **3,455**

Employees:

**Full Time:** **20**

**Part Time:** **19**

**Salaries Paid:** **\$1,442,426**

#### 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:	<b>\$570,968</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$165</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,157,386</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,490,137</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$335</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$431</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$332,751</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>33.47%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$498,803</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$144</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$187,586</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>-\$719,152</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,270,000</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$368</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$7,167,039</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2.074</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$5,056,163</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$4,767,501</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$1.463</b>	\$491	\$356
Per Capita Expenditures:	<b>\$1.380</b>	\$468	\$345
Operating Income (loss):	<b>\$288,662</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>150.92%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$7,195,115</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$2.083</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Pleasant Plains Village**

Unit Code: **083/090/32** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$933,962**

Equalized Assessed Valuation: **\$11,562,169**

Population: **802**

Employees:

    Full Time: **3**

    Part Time: **6**

    Salaries Paid: **\$216,977**

#### 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:	<b>\$268,677</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$335</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$339,249</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$316,768</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$423</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$395</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$22,481</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>91.92%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$291,158</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$363</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$107,638</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$183,520</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,468,058</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$1,830</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$4,741,036</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$5,912</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$436,184</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$547,994</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$544</b>	\$660	\$240
Per Capita Expenditures:	<b>\$683</b>	\$647	\$261
Operating Income (loss):	<b>-\$111,810</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>844.76%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$4,629,226</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$5,772</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,678,115**

Equalized Assessed Valuation: **\$35,872,567**

Population: **2,700**

Employees:

    Full Time: **16**

    Part Time: **7**

    Salaries Paid: **\$878,673**

#### Blended Component Units

Number Submitted = 1  
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$497,205</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,186,727</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,134,444</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$440</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$420</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$52,283</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>56.37%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$639,488</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$237</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$143,251</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>-\$32,530</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# 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:	\$3,253,349	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,205	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,705,506	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,543,671	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$632	\$491	\$356
Per Capita Expenditures:	\$572	\$468	\$345
Operating Income (loss):	\$161,835	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	181.33%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,799,118	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,037	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **Saline**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$171,113**

Equalized Assessed Valuation: **\$2,427,561**

Population: **350**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$24,594**

#### 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:	<b>\$427,772</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,222</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$85,244</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$104,122</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$297</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$18,878</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>470.81%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$490,212</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,401</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,326</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$349,195</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$539.596	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.542	\$2,411	\$992
Revenue Collected During FY 16:	\$21.654	\$248,742	\$88,690
Expenditures During FY 16:	\$29.302	\$239,956	\$97,758
Per Capita Revenue:	\$62	\$660	\$240
Per Capita Expenditures:	\$84	\$647	\$261
Operating Income (loss):	-\$7.648	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1593.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$466.948	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.334	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Rock Island City		
Unit Code:	081/075/30	County:	Rock Island
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$136,715,159		
Equalized Assessed Valuation:	\$472,445,853		
Population:	38,210		
Employees:			
Full Time:			373
Part Time:			106
Salaries Paid:			\$23,688,296

#### 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:	\$24,782,164	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$649	\$497	\$454
Revenue Collected During FY 16:	\$47,522,212	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$44,945,439	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,244	\$1,094	\$1,054
Per Capita Expenditures:	\$1,176	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,576,773	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	54.68%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$24,575,361	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$643	\$507	\$464

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,023,727	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$71,036,833	-\$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:	<b>\$237,658,959</b>	\$134,742,616	\$79,395,355
Per Capita Debt:	<b>\$6,220</b>	\$2,570	\$1,961
General Obligation Debt over EAV:	<b>13.77%</b>	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$52,794,848</b>	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,382</b>	\$1,390	\$1,114
Revenue Collected During FY 16:	<b>\$23,972,377</b>	\$24,255,253	\$13,918,693
Expenditures During FY 16:	<b>\$23,819,281</b>	\$23,632,231	\$13,638,345
Per Capita Revenue:	<b>\$627</b>	\$455	\$325
Per Capita Expenditures:	<b>\$623</b>	\$438	\$333
Operating Income (loss):	<b>\$153,096</b>	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	<b>227.62%</b>	395.34%	334.96%
Ending Retained Earnings for FY 16:	<b>\$54,218,423</b>	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	<b>\$1,419</b>	\$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:	<b>\$78,819</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$248</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$496.080</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.560</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$81.864</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$76.586</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$257</b>	\$660	\$240
Per Capita Expenditures:	<b>\$241</b>	\$647	\$261
Operating Income (loss):	<b>\$5.278</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>654.63%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$501.358</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$1.577</b>	\$2,419	\$990



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

### Local Government Profile

Unit Name:	Pearl City Village	
Unit Code:	089/045/32	County: Stephenson
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$3,164,875	
Equalized Assessed Valuation:	\$5,053,006	
Population:	780	
Employees:	Full Time:	1
	Part Time:	16
	Salaries Paid:	\$106,774

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,560,650</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$2,001</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$722,691</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$387,028</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$927</b>	\$728	\$325
Per Capita Expenditures:	<b>\$496</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$335,663</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>316.43%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$1,224,685</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$1,570</b>	\$994	\$582

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$419,481</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$563,839</b>	\$37,746	\$95,132



# 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:	\$1,497,367	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,920	\$2,411	\$992
Revenue Collected During FY 16:	\$168,618	\$248,742	\$88,690
Expenditures During FY 16:	\$183,477	\$239,956	\$97,758
Per Capita Revenue:	\$216	\$660	\$240
Per Capita Expenditures:	\$235	\$647	\$261
Operating Income (loss):	-\$14,859	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	816.59%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,498,249	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,921	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Peotone Village**

Unit Code: **099/095/32** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,964,165**

Equalized Assessed Valuation: **\$81,941,073**

Population: **4,150**

Employees:

    Full Time: **19**

    Part Time: **8**

    Salaries Paid: **\$1,335,319**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,383,848</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$333</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$2,810,514</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$2,651,971</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$677</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$639</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$158,543</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>60.74%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,610,900</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$388</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,115,858</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>-\$2,947,321</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$497,015	\$12,217,292	\$2,700,000
Per Capita Debt:	\$120	\$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:	\$6,255,886	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,507	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,448,940	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,290,145	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$349	\$491	\$356
Per Capita Expenditures:	\$311	\$468	\$345
Operating Income (loss):	\$158,795	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	500.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,456,815	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,556	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Panola Village**

Unit Code: **102/055/32** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,018**

Equalized Assessed Valuation: **\$200,000**

Population: **30**

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:	<b>\$32,286</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,076</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$9,901</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$3,467</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$330</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$116</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$6,434</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>1116.82%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$38,720</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,291</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$29,432</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

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



# 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: **Roscoe Village**

Unit Code: **101/045/32** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,598,567**

Equalized Assessed Valuation: **\$194,208,192**

Population: **10,680**

Employees:

    Full Time: **24**

    Part Time: **61**

    Salaries Paid: **\$1,719,606**

#### 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:	<b>\$3,792,537</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$355</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$5,210,215</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$4,618,901</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$488</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$591,314</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>89.40%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$4,129,104</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$387</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,755,932</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$218,844</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,683,989	\$12,217,292	\$2,700,000
Per Capita Debt:	\$532	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

#### Enterprise Funds

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

Unit Code: 101/040/32 County: Winnebago

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,635,641

Equalized Assessed Valuation: \$140,521,631

Population: 7,554

Employees:

    Full Time: 28

    Part Time: 15

    Salaries Paid: \$1,857,034

#### 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:	\$693,361	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$92	\$646	\$481
Revenue Collected During FY 16:	\$5,344,545	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,942,496	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$708	\$821	\$658
Per Capita Expenditures:	\$654	\$808	\$649
Revenues over (under) Expenditures:	\$402,049	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	23.17%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,145,410	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$152	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$880,500	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$264,910	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$5,865,754</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$777</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>2.58%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$3,342,477</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$442</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,240,756</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,018,305</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$135</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$222,451</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>345.17%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$3,514,928</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$465</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Pecatonica Village**

Unit Code: **101/030/32** County: **Winnebago**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,560,577**

Equalized Assessed Valuation: **\$25,868,724**

Population: **2,915**

Employees:

    Full Time: **7**

    Part Time: **12**

    Salaries Paid: **\$373,554**

#### 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:	<b>\$1,038,745</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$356</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$842,914</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$691,084</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$237</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$151,830</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>172.90%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,194,859</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$410</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$575,957</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$618,902</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$4,416,178</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$1,515</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,553,019</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,248</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,129,719</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$910,287</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$388</b>	\$491	\$356
Per Capita Expenditures:	<b>\$312</b>	\$468	\$345
Operating Income (loss):	<b>\$219,432</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>743.80%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$6,770,703</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$2,323</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Pittsburg Village		
Unit Code:	100/070/32	County:	Williamson
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,091,914		
Equalized Assessed Valuation:	\$3,324,743		
Population:	566		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$269,402		

#### Blended Component Units

Number Submitted = 1  
 Pittsburg Volunteer Fire Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$364,933	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$645	\$920	\$543
Revenue Collected During FY 16:	\$222,598	\$288,018	\$122,354
Expenditures During FY 16:	\$209,505	\$291,959	\$113,390
Per Capita Revenue:	\$393	\$728	\$325
Per Capita Expenditures:	\$370	\$777	\$314
Revenues over (under) Expenditures:	\$13,093	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	195.92%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$410,452	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$725	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,176	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$348,427	\$37,746	\$95,132



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,239,543	\$404,199	\$31,109
Per Capita Debt:	\$2,190	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,560,782	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.524	\$2,411	\$992
Revenue Collected During FY 16:	\$803,089	\$248,742	\$88,690
Expenditures During FY 16:	\$794,440	\$239,956	\$97,758
Per Capita Revenue:	\$1.419	\$660	\$240
Per Capita Expenditures:	\$1.404	\$647	\$261
Operating Income (loss):	\$8,649	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	322.97%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,565,776	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.533	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Romeoville Village	
Unit Code:	099/107/32	County: Will
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$91,170,850	
Equalized Assessed Valuation:	\$1,065,515,505	
Population:	39,680	
Employees:		
Full Time:	223	
Part Time:	190	
Salaries Paid:	\$21,128,757	

Blended Component Units


Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$23,072,028	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$581	\$497	\$454
Revenue Collected During FY 16:	\$51,662,591	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$42,632,907	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,302	\$1,094	\$1,054
Per Capita Expenditures:	\$1,074	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$9,029,684	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	62.08%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$26,466,807	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$667	\$507	\$464

Equity

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

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,709,485	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$20,988,393	-\$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:	\$172,721,438	\$134,742,616	\$79,395,355
Per Capita Debt:	\$4,353	\$2,570	\$1,961
General Obligation Debt over EAV:	10.97%	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$99,146,626	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,499	\$1,390	\$1,114
Revenue Collected During FY 16:	\$16,807,791	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$17,759,434	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$424	\$455	\$325
Per Capita Expenditures:	\$448	\$438	\$333
Operating Income (loss):	-\$951,643	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	548.36%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$97,385,494	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,454	\$1,401	\$1,096



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ridge Farm Village**

Unit Code: 092/085/32 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$630,514

Equalized Assessed Valuation: \$4,621,772

Population: 882

Employees:

    Full Time: 4

    Part Time: 21

    Salaries Paid: \$164,944

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$397,357</b>	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	<b>\$451</b>	\$920	\$543
Revenue Collected During FY 16:	<b>\$355,528</b>	\$288,018	\$122,354
Expenditures During FY 16:	<b>\$339,373</b>	\$291,959	\$113,390
Per Capita Revenue:	<b>\$403</b>	\$728	\$325
Per Capita Expenditures:	<b>\$385</b>	\$777	\$314
Revenues over (under) Expenditures:	<b>\$16,155</b>	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	<b>121.85%</b>	284.33%	169.26%
Ending Fund Balance for FY 16:	<b>\$413,512</b>	\$372,292	\$191,191
Per Capita Ending Fund Balance:	<b>\$469</b>	\$994	\$582

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$217,700</b>	\$128,156	\$28,755
Total Unrestricted Net Assets:	<b>\$195,812</b>	\$37,746	\$95,132



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$147,671</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$167</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,540,895</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,747</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$255,800</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$335,701</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$290</b>	\$660	\$240
Per Capita Expenditures:	<b>\$381</b>	\$647	\$261
Operating Income (loss):	<b>-\$79,901</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>435.21%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$1,460,994</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$1,656</b>	\$2,419	\$990



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

### Local Government Profile

<b>Unit Name:</b>	Plainfield Village		
<b>Unit Code:</b>	099/100/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$51,681,175		
<b>Equalized Assessed Valuation:</b>	\$1,208,557,138		
<b>Population:</b>	42,138		
<b>Employees:</b>			
<b>Full Time:</b>	129		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$11,297,036		

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$14,069,727</b>	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	<b>\$334</b>	\$497	\$454
Revenue Collected During FY 16:	<b>\$26,337,795</b>	\$54,761,891	\$41,893,159
Expenditures During FY 16:	<b>\$23,229,990</b>	\$51,999,467	\$38,063,518
Per Capita Revenue:	<b>\$625</b>	\$1,094	\$1,054
Per Capita Expenditures:	<b>\$551</b>	\$1,034	\$1,010
Revenues over (under) Expenditures:	<b>\$3,107,805</b>	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	<b>61.90%</b>	51.84%	55.96%
Ending Fund Balance for FY 16:	<b>\$14,379,465</b>	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	<b>\$341</b>	\$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:	<b>\$4,260,303</b>	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	<b>\$6,885,635</b>	-\$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:	\$65,883,454	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,564	\$2,570	\$1,961
General Obligation Debt over EAV:	2.60%	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$98,132,603	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$2,329	\$1,390	\$1,114
Revenue Collected During FY 16:	\$16,809,960	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$15,976,198	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$399	\$455	\$325
Per Capita Expenditures:	\$379	\$438	\$333
Operating Income (loss):	\$833,762	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	614.25%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$98,133,030	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,329	\$1,401	\$1,096



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**MUNICIPALITIES: Population Between 1000 and 25,000**

**Local Government Profile**

Unit Name: **Rossville Village**

Unit Code: **092/090/32** County: **Vermilion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,494,556**

Equalized Assessed Valuation: **\$6,896,320**

Population: **1,331**

Employees:

**Full Time:** **5**

**Part Time:** **22**

**Salaries Paid:** **\$272,257**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$449,835</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$338</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$666,826</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$459,224</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$501</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$345</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$207,602</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>143.16%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$657,437</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$494</b>	<b>\$648</b>	<b>\$496</b>

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$187,887</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$522,484</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# 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:	\$3,406,446	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,559	\$1,624	\$1,257
Revenue Collected During FY 16:	\$728,312	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$768,700	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$547	\$491	\$356
Per Capita Expenditures:	\$578	\$468	\$345
Operating Income (loss):	-\$40,388	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	437.89%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,366,058	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,529	\$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:	<b>\$21,891,269</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$2,363</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$48,318,680</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$5.215</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$14,292,676</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$15,078,748</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$1.542</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$1.627</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$786,072</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>311.37%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$46,951,080</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$5.067</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Prophetstown City**

Unit Code: **098/045/30** County: **Whiteside**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,000,000**

Equalized Assessed Valuation: **\$17,184,123**

Population: **2,100**

Employees:

    Full Time: **8**

    Part Time: **12**

    Salaries Paid: **\$419,665**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$541,578</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$258</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,096,238</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$984,087</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$522</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$469</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$112,151</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>66.43%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$653,729</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$311</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$653,733</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$207,881</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$99</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$255.502</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$122</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$489.312</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$313.206</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$233</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$176.106</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>137.80%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$431.608</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$206</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: 097/045/32 County: White

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,601

Equalized Assessed Valuation: \$171,643

Population: 43

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:	\$1,750	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$41	\$920	\$543
Revenue Collected During FY 16:	\$7,192	\$288,018	\$122,354
Expenditures During FY 16:	\$5,601	\$291,959	\$113,390
Per Capita Revenue:	\$167	\$728	\$325
Per Capita Expenditures:	\$130	\$777	\$314
Revenues over (under) Expenditures:	\$1,591	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	59.65%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$3,341	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$78	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,249	\$7,681	\$
Total Unreserved Funds:	\$	\$34,475	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32** County: **Washington**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,080**

Equalized Assessed Valuation: **\$1,945,695**

Population: **253**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$33,551**

#### 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:	<b>\$61,354</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$243</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$87,413</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$83,538</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$346</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$330</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$3,875</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>78.08%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$65,229</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$258</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,807</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$55,422</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$566,000	\$404,199	\$31,109
Per Capita Debt:	\$2,237	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,628,073	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$6,435	\$2,411	\$992
Revenue Collected During FY 16:	\$150,656	\$248,742	\$88,690
Expenditures During FY 16:	\$203,038	\$239,956	\$97,758
Per Capita Revenue:	\$595	\$660	\$240
Per Capita Expenditures:	\$803	\$647	\$261
Operating Income (loss):	-\$52,382	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	776.06%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,575,691	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$6,228	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **Washington**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$295,490**

Equalized Assessed Valuation: **\$1,655,260**

Population: **395**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$23,440**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$99,604</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$252</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$59,373</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$90,466</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$31,093</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>75.73%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$68,511</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$173</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,471</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$56,040</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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:	\$180.812	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$458	\$2,411	\$992
Revenue Collected During FY 16:	\$52.460	\$248,742	\$88,690
Expenditures During FY 16:	\$38.264	\$239,956	\$97,758
Per Capita Revenue:	\$133	\$660	\$240
Per Capita Expenditures:	\$97	\$647	\$261
Operating Income (loss):	\$14.196	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	509.64%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$195.008	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$494	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Port Byron Village**

Unit Code: **081/060/32** County: **Rock Island**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$810,208**

Equalized Assessed Valuation: **\$28,613,039**

Population: **1,647**

Employees:

    Full Time: **3**

    Part Time: **18**

    Salaries Paid: **\$231,896**

#### 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:	<b>\$1,835,543</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$1,114</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,514,663</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,729,183</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$920</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$1,050</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$214,520</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>79.47%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,374,182</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$834</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$496,702</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$877,480</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,749,111	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,491	\$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:	\$3,053,793	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,854	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,865,851	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$757,610	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1,133	\$491	\$356
Per Capita Expenditures:	\$460	\$468	\$345
Operating Income (loss):	\$1,108,241	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	581.95%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,408,875	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,677	\$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: **Rockdale Village**

Unit Code: **099/105/32** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,071,500**

Equalized Assessed Valuation: **\$43,882,083**

Population: **1,957**

Employees:

    Full Time: **9**

    Part Time: **11**

    Salaries Paid: **\$648,176**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$2,154,752</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$1,101</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$2,437,178</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,676,701</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$1,245</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$857</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$760,477</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>173.87%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$2,915,229</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$1,490</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$939,561</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$2,382,692</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# 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:	\$6,762,035	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.455	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,139,821	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,274,342	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$582	\$491	\$356
Per Capita Expenditures:	\$651	\$468	\$345
Operating Income (loss):	-\$134,521	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	527.07%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,716,669	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.432	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Prairie City Village**

Unit Code: **062/045/32** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$356,075**

Equalized Assessed Valuation: **\$1,541,544**

Population: **461**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$23,094**

#### 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:	<b>\$149,657</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$325</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$88,648</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$88,374</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$192</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$274</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>169.66%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$149,931</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$325</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$149,931</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$690,000</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$1,497</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,428,350</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$3,098</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$175,795</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$200,239</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$381</b>	\$660	\$240
Per Capita Expenditures:	<b>\$434</b>	\$647	\$261
Operating Income (loss):	<b>-\$24,444</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>701.12%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$1,403,906</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$3,045</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,256,450**

Equalized Assessed Valuation: **\$11,735,160**

Population: **1,006**

Employees:

    Full Time: **5**

    Part Time: **17**

    Salaries Paid: **\$275,098**

#### 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:	<b>\$1,186,577</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$1,180</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$492,333</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$404,131</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$489</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$402</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$88,202</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>311.73%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,259,779</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$1,252</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$260,135</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$999,644</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$52,075	\$12,217,292	\$2,700,000
Per Capita Debt:	\$52	\$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:	\$1,059,673	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,053	\$1,624	\$1,257
Revenue Collected During FY 16:	\$436,011	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$462,506	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$433	\$491	\$356
Per Capita Expenditures:	\$460	\$468	\$345
Operating Income (loss):	-\$26,495	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	226.63%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,048,178	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,042	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,062**

Equalized Assessed Valuation: **\$1,438,916**

Population: **343**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$11,120**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$89,608</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$261</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$109,728</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$95,826</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$320</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$279</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$13,902</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>94.19%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$90,260</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$263</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$22,029</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$81,481</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$36,839	\$404,199	\$31,109
Per Capita Debt:	\$107	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$655.952	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.912	\$2,411	\$992
Revenue Collected During FY 16:	\$96.718	\$248,742	\$88,690
Expenditures During FY 16:	\$115.397	\$239,956	\$97,758
Per Capita Revenue:	\$282	\$660	\$240
Per Capita Expenditures:	\$336	\$647	\$261
Operating Income (loss):	-\$18.679	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	552.24%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$637.273	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.858	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Petersburg City**

Unit Code: **065/025/30** County: **Menard**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,138,151**

Equalized Assessed Valuation: **\$31,087,580**

Population: **2,300**

Employees:

    Full Time: **21**

    Part Time: **30**

    Salaries Paid: **\$873,612**

#### Blended Component Units

Number Submitted = 1  
 Road District 8, Menard County

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$823,207</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$358</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,224,084</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,333,940</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$532</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$580</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$109,856</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>55.74%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$743,539</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$323</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$566,875</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$210,664</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$3,163,300</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$1,375</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5,200,024</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,261</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$1,141,014</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$1,154,693</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$496</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$502</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>-\$13,679</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>449.15%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$5,186,345</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$2,255</b>	<b>\$1,640</b>	<b>\$1,293</b>





## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$7,376,998</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$3,936</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>1.06%</b>	2.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,060,986</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$3.234</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,071,603</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$1,346,947</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$572</b>	\$491	\$356
Per Capita Expenditures:	<b>\$719</b>	\$468	\$345
Operating Income (loss):	<b>-\$275,344</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>452.09%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$6,089,360</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$3.249</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ringwood Village**

Unit Code: **063/094/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,284,250**

Equalized Assessed Valuation: **\$27,978,943**

Population: **820**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$49,380**

#### 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:	<b>\$1,129,279</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,377</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$384,171</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$205,130</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$469</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$250</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$179,041</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>637.80%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$1,308,320</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,596</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$87,409</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$1,220,911</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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

<b>Unit Name:</b>	<b>Reynolds Village</b>		
<b>Unit Code:</b>	081/070/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$507,858		
<b>Equalized Assessed Valuation:</b>	\$7,319,757		
<b>Population:</b>	539		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$68,415		

#### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$256,175	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$475	\$920	\$543
Revenue Collected During FY 16:	\$150,568	\$288,018	\$122,354
Expenditures During FY 16:	\$118,834	\$291,959	\$113,390
Per Capita Revenue:	\$279	\$728	\$325
Per Capita Expenditures:	\$220	\$777	\$314
Revenues over (under) Expenditures:	\$31,734	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	242.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$287,909	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$534	\$994	\$582

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,810	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$227,099	\$37,746	\$95,132



# 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:	\$905.098	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.679	\$2,411	\$992
Revenue Collected During FY 16:	\$143.223	\$248,742	\$88,690
Expenditures During FY 16:	\$144.857	\$239,956	\$97,758
Per Capita Revenue:	\$266	\$660	\$240
Per Capita Expenditures:	\$269	\$647	\$261
Operating Income (loss):	-\$1.634	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	623.69%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$903.464	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.676	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Port Barrington Village**

Unit Code: **063/030/32** County: **Mchenry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$706,544**

Equalized Assessed Valuation: **\$41,478,454**

Population: **1,250**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$128,419**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,301,392</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$1,041</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$607,027</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$531,364</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$486</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$425</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>\$75,663</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>259.15%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,377,055</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$1,102</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$490,786</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$963,341</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,005,647	\$12,217,292	\$2,700,000
Per Capita Debt:	\$805	\$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:	Peoria City	
Unit Code:	072/065/30	County: Peoria
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$237,931,209	
Equalized Assessed Valuation:	\$2,103,985,511	
Population:	114,265	
Employees:		
Full Time:	775	
Part Time:	66	
Salaries Paid:	\$64,867,217	

#### Blended Component Units

Number Submitted = 4  
 City of Peoria Designated Zone Organization  
 Firemen's Pension Fund of Peoria  
 Peoria Foreign Fire Insurance Board  
 Police Pension Fund of Peoria

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$44,830,859	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$392	\$497	\$454
Revenue Collected During FY 16:	\$140,619,139	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$136,033,538	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,231	\$1,094	\$1,054
Per Capita Expenditures:	\$1,191	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$4,585,601	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	30.16%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$41,028,208	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$359	\$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:	\$19,332,432	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$422,374,151	-\$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:	<b>\$204,038,507</b>	\$134,742,616	\$79,395,355
Per Capita Debt:	<b>\$1,786</b>	\$2,570	\$1,961
General Obligation Debt over EAV:	<b>8.90%</b>	5.41%	3.75%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$	\$1,390	\$1,114
Revenue Collected During FY 16:	\$	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$	\$455	\$325
Per Capita Expenditures:	\$	\$438	\$333
Operating Income (loss):	\$	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$	\$1,401	\$1,096



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$581,725**

Equalized Assessed Valuation: **\$3,804,510**

Population: **650**

Employees:

    Full Time: **2**

    Part Time: **21**

    Salaries Paid: **\$120,520**

#### Blended Component Units

Number Submitted = 1  
Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$269,859</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$415</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$240,925</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$236,284</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$371</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$364</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$4,641</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>116.18%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$274,503</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$422</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$48,752</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$224,968</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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:	\$1,031,211	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,586	\$2,411	\$992
Revenue Collected During FY 16:	\$221,889	\$248,742	\$88,690
Expenditures During FY 16:	\$215,583	\$239,956	\$97,758
Per Capita Revenue:	\$341	\$660	\$240
Per Capita Expenditures:	\$332	\$647	\$261
Operating Income (loss):	\$6,306	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	481.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,037,517	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,596	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Roxana Village**

Unit Code: 057/100/32 County: Madison

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$14,721,777

Equalized Assessed Valuation: \$314,406,777

Population: 1,500

Employees:

    Full Time: 24

    Part Time: 5

    Salaries Paid: \$1,931,856

#### 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:	\$13,028,213	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$8,685	\$646	\$481
Revenue Collected During FY 16:	\$5,959,620	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,331,354	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$3,973	\$821	\$658
Per Capita Expenditures:	\$3,554	\$808	\$649
Revenues over (under) Expenditures:	\$628,266	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	241.99%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$12,901,533	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$8,601	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,327,976	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$12,275,372	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,421,699	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,614	\$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:	\$5,487,284	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,658	\$1,624	\$1,257
Revenue Collected During FY 16:	\$654,882	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$869,200	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$437	\$491	\$356
Per Capita Expenditures:	\$579	\$468	\$345
Operating Income (loss):	-\$214,318	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	693.50%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,027,912	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,019	\$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:	\$129,213	\$12,217,292	\$2,700,000
Per Capita Debt:	\$22	\$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: **Palmyra Village**

Unit Code: **056/090/32** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$782,948**

Equalized Assessed Valuation: **\$4,244,547**

Population: **750**

Employees:

    Full Time: **1**

    Part Time: **13**

    Salaries Paid: **\$205,718**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,165,758</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,554</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$412,944</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$440,759</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$551</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$588</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$27,815</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>237.34%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$1,046,109</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,395</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$136,752</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$909,357</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$123,000	\$404,199	\$31,109
Per Capita Debt:	\$164	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$799.289	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.066	\$2,411	\$992
Revenue Collected During FY 16:	\$415.304	\$248,742	\$88,690
Expenditures During FY 16:	\$342.189	\$239,956	\$97,758
Per Capita Revenue:	\$554	\$660	\$240
Per Capita Expenditures:	\$456	\$647	\$261
Operating Income (loss):	\$73.115	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	281.79%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$964.238	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.286	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Pontiac City**

Unit Code: **053/065/30** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,016,520**

Equalized Assessed Valuation: **\$112,030,778**

Population: **11,794**

Employees:

    Full Time: **82**

    Part Time: **92**

    Salaries Paid: **\$4,750,350**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,919,899</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$163</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$8,246,028</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$8,592,015</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$699</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$729</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$345,987</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>25.68%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$2,206,629</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$187</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$10,194</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,207,629</b>	<b>\$24,550</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$5,587,988</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$474</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$9,145,762</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$775</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$2,335,400</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$2,456,435</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$198</b>	\$491	\$356
Per Capita Expenditures:	<b>\$208</b>	\$468	\$345
Operating Income (loss):	<b>-\$121,035</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>356.97%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$8,768,627</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$743</b>	\$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:	<b>\$2,700,000</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$1,199</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$4,071,830</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.809</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$602,226</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$481,918</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$268</b>	\$491	\$356
Per Capita Expenditures:	<b>\$214</b>	\$468	\$345
Operating Income (loss):	<b>\$120,308</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>840.31%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$4,049,585</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$1.799</b>	\$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:	\$1,346,054	\$12,217,292	\$2,700,000
Per Capita Debt:	\$707	\$1,619	\$786
General Obligation Debt over EAV:	1.61%	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:	Pittsfield City		
Unit Code:	075/080/30	County:	Pike
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,078,114		
Equalized Assessed Valuation:	\$52,100,933		
Population:	4,576		
Employees:			
Full Time:	27		
Part Time:	20		
Salaries Paid:	\$1,162,589		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,620,269	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$354	\$646	\$481
Revenue Collected During FY 16:	\$2,518,863	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,205,590	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$550	\$821	\$658
Per Capita Expenditures:	\$482	\$808	\$649
Revenues over (under) Expenditures:	\$313,273	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	92.40%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,038,052	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$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:	\$532,466	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,021,608	-\$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:	<b>\$6,238,591</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$1,363</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$7,976.155</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.743</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$3,552.425</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$2,843.031</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$776</b>	\$491	\$356
Per Capita Expenditures:	<b>\$621</b>	\$468	\$345
Operating Income (loss):	<b>\$709.394</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>284.05%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$8,075.609</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$1.765</b>	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Parkersburg Village**

Unit Code: **080/030/32** County: **Richland**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,128,057**

Equalized Assessed Valuation: **\$837,270**

Population: **199**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$18,130**

#### 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:	<b>\$57,449</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$289</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$43,120</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$41,549</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$217</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$209</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$1,571</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>142.05%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$59,020</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$297</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,566</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$41,235</b>	<b>\$37,746</b>	<b>\$95,132</b>



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$276,018	\$404,199	\$31,109
Per Capita Debt:	\$1,387	\$992	\$77
General Obligation Debt over EAV:	2.03%	0.27%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,003,682	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,044	\$2,411	\$992
Revenue Collected During FY 16:	\$179,868	\$248,742	\$88,690
Expenditures During FY 16:	\$249,945	\$239,956	\$97,758
Per Capita Revenue:	\$904	\$660	\$240
Per Capita Expenditures:	\$1,256	\$647	\$261
Operating Income (loss):	-\$70,077	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	373.52%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$933,605	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,691	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Ruma Village**

Unit Code: **079/060/32** County: **Randolph**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$377,675**

Equalized Assessed Valuation: **\$3,758,648**

Population: **330**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$73,916**

#### 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:	<b>\$117,531</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$356</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$176,307</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$138,479</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$534</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$420</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$37,828</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>98.11%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$135,859</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$412</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,205</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$116,312</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$40,000</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$121</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$717.571</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2.174</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$97.767</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$116.996</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$296</b>	\$660	\$240
Per Capita Expenditures:	<b>\$355</b>	\$647	\$261
Operating Income (loss):	<b>-\$19.229</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>585.87%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$685.442</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$2.077</b>	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: 079/055/32 County: Randolph

Fiscal Year End: 12/31/2016

Accounting Method: Cash

Appropriation or Budget: \$13,235

Equalized Assessed Valuation: \$376,635

Population: 50

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$2,015

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$105,428	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,109	\$920	\$543
Revenue Collected During FY 16:	\$20,856	\$288,018	\$122,354
Expenditures During FY 16:	\$15,244	\$291,959	\$113,390
Per Capita Revenue:	\$417	\$728	\$325
Per Capita Expenditures:	\$305	\$777	\$314
Revenues over (under) Expenditures:	\$5,612	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	728.42%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$111,040	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,221	\$994	\$582

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$92,089	\$34,475	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$5,758,780</b>	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	<b>\$1,556</b>	\$646	\$481
Revenue Collected During FY 16:	<b>\$2,189,352</b>	\$5,893,724	\$2,707,375
Expenditures During FY 16:	<b>\$2,034,598</b>	\$5,721,648	\$2,731,784
Per Capita Revenue:	<b>\$592</b>	\$821	\$658
Per Capita Expenditures:	<b>\$550</b>	\$808	\$649
Revenues over (under) Expenditures:	<b>\$154,754</b>	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	<b>290.65%</b>	91.63%	76.49%
Ending Fund Balance for FY 16:	<b>\$5,913,534</b>	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	<b>\$1,598</b>	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,043,557</b>	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	<b>\$3,374,770</b>	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$724,829	\$12,217,292	\$2,700,000
Per Capita Debt:	\$196	\$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:	\$12,641,753	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,417	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,470,146	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,505,117	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2,019	\$491	\$356
Per Capita Expenditures:	\$2,028	\$468	\$345
Operating Income (loss):	-\$34,971	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	167.98%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$12,606,782	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,407	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: **079/045/32** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,702,275**

Equalized Assessed Valuation: **\$3,958,312**

Population: **603**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$88,551**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

##### Amounts

##### Averages

##### Medians

Beginning Fund Balance for FY 16:	<b>\$703,036</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$1,166</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$250,880</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$233,094</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$416</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$387</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$17,786</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>309.24%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$720,822</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$1,195</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

##### Amounts

##### Averages

##### Medians

Total Reserved Funds:	<b>\$</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

##### Amounts

##### Averages

##### Medians

Total Restricted Net Assets:	<b>\$164,245</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$556,577</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$560,070</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$929</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,109,964</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1,841</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$176,146</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$178,406</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$292</b>	\$660	\$240
Per Capita Expenditures:	<b>\$296</b>	\$647	\$261
Operating Income (loss):	<b>-\$2,260</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>616.52%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$1,099,904</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$1,824</b>	\$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:	\$289,811	\$404,199	\$31,109
Per Capita Debt:	\$307	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$536,779	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$569	\$2,411	\$992
Revenue Collected During FY 16:	\$205,522	\$248,742	\$88,690
Expenditures During FY 16:	\$165,787	\$239,956	\$97,758
Per Capita Revenue:	\$218	\$660	\$240
Per Capita Expenditures:	\$176	\$647	\$261
Operating Income (loss):	\$39,735	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	347.74%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$576,514	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$611	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,620,596	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$719	\$646	\$481
Revenue Collected During FY 16:	\$1,154,927	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,255,383	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$513	\$821	\$658
Per Capita Expenditures:	\$557	\$808	\$649
Revenues over (under) Expenditures:	-\$100,456	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	121.09%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,520,140	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$675	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,884	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,380,218	-\$4,275,084	\$280,887



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$6,525,690</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$2,896</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>1.67%</b>	2.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$6,390,209</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,836</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$1,224,564</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$1,131,321</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$544</b>	\$491	\$356
Per Capita Expenditures:	<b>\$502</b>	\$468	\$345
Operating Income (loss):	<b>\$93,243</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>569.65%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$6,444,576</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$2,860</b>	\$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:	\$2,335,326	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,418	\$2,411	\$992
Revenue Collected During FY 16:	\$549,278	\$248,742	\$88,690
Expenditures During FY 16:	\$423,124	\$239,956	\$97,758
Per Capita Revenue:	\$569	\$660	\$240
Per Capita Expenditures:	\$438	\$647	\$261
Operating Income (loss):	\$126,154	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	581.74%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,461,480	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,548	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Rochelle City		
Unit Code:	071/055/30	County:	Ogle
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$80,537,540		
Equalized Assessed Valuation:	\$235,070,246		
Population:	9,491		
Employees:			
Full Time:			120
Part Time:			62
Salaries Paid:			\$8,377,882

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,310,845	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$349	\$646	\$481
Revenue Collected During FY 16:	\$8,895,817	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,781,678	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$937	\$821	\$658
Per Capita Expenditures:	\$1,136	\$808	\$649
Revenues over (under) Expenditures:	-\$1,885,861	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	22.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,417,047	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$255	\$648	\$496

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,880,549	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$10,770,965	-\$4,275,084	\$280,887



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$47,619,383</b>	<b>\$12,217,292</b>	<b>\$2,700,000</b>
Per Capita Debt:	<b>\$5,017</b>	<b>\$1,619</b>	<b>\$786</b>
General Obligation Debt over EAV:	<b>2.97%</b>	<b>2.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$87,539,893</b>	<b>\$9,623,811</b>	<b>\$4,125,866</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$9.223</b>	<b>\$1,624</b>	<b>\$1,257</b>
Revenue Collected During FY 16:	<b>\$46,680,178</b>	<b>\$3,004,894</b>	<b>\$1,242,782</b>
Expenditures During FY 16:	<b>\$43,066,183</b>	<b>\$2,872,631</b>	<b>\$1,212,643</b>
Per Capita Revenue:	<b>\$4.918</b>	<b>\$491</b>	<b>\$356</b>
Per Capita Expenditures:	<b>\$4.538</b>	<b>\$468</b>	<b>\$345</b>
Operating Income (loss):	<b>\$3,613,995</b>	<b>\$132,264</b>	<b>\$21,350</b>
Ratio of Retained Earnings to Expenditures:	<b>204.53%</b>	<b>389.61%</b>	<b>332.43%</b>
Ending Retained Earnings for FY 16:	<b>\$88,081,495</b>	<b>\$9,711,772</b>	<b>\$4,349,569</b>
Per Capita Ending Retained Earnings:	<b>\$9.281</b>	<b>\$1,640</b>	<b>\$1,293</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Perry Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$374,000**

Equalized Assessed Valuation: **\$1,986,982**

Population: **437**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$48,029**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$399,156</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$913</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$114,461</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$115,769</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$262</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$1,308</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>343.66%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$397,848</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$910</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$19,035</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$378,813</b>	<b>\$37,746</b>	<b>\$95,132</b>



# 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:	\$694.752	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.590	\$2,411	\$992
Revenue Collected During FY 16:	\$104.380	\$248,742	\$88,690
Expenditures During FY 16:	\$116.104	\$239,956	\$97,758
Per Capita Revenue:	\$239	\$660	\$240
Per Capita Expenditures:	\$266	\$647	\$261
Operating Income (loss):	-\$11.724	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	588.29%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$683.029	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.563	\$2,419	\$990



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,813**

Equalized Assessed Valuation: **\$567,196**

Population: **138**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$10,610**

#### 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:	<b>\$42,092</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$305</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$55,489</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$52,199</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$402</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$378</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>\$3,290</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>86.94%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$45,382</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$329</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$128,156</b>	<b>\$28,755</b>
Total Unrestricted Net Assets:	<b>\$45,222</b>	<b>\$37,746</b>	<b>\$95,132</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$94,160</b>	\$404,199	\$31,109
Per Capita Debt:	<b>\$682</b>	\$992	\$77
General Obligation Debt over EAV:	<b>0.00%</b>	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$7.723</b>	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	<b>\$56</b>	\$2,411	\$992
Revenue Collected During FY 16:	<b>\$41.688</b>	\$248,742	\$88,690
Expenditures During FY 16:	<b>\$30.718</b>	\$239,956	\$97,758
Per Capita Revenue:	<b>\$302</b>	\$660	\$240
Per Capita Expenditures:	<b>\$223</b>	\$647	\$261
Operating Income (loss):	<b>\$10.970</b>	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	<b>60.85%</b>	455.53%	337.33%
Ending Retained Earnings for FY 16:	<b>\$18.693</b>	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	<b>\$135</b>	\$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:	<b>\$1,321,498</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$239</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$11,770,245</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2.126</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$3,621,035</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$3,390,792</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$654</b>	\$491	\$356
Per Capita Expenditures:	<b>\$612</b>	\$468	\$345
Operating Income (loss):	<b>\$230,243</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>351.99%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$11,935,135</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$2.156</b>	\$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: **Princeville Village**

Unit Code: **072/075/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,743,873**

Equalized Assessed Valuation: **\$26,647,328**

Population: **1,738**

Employees:

    Full Time: **5**

    Part Time: **3**

    Salaries Paid: **\$292,760**

#### 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:	<b>\$609,586</b>	<b>\$3,817,854</b>	<b>\$1,820,140</b>
Per Capita Beginning Fund Balance:	<b>\$351</b>	<b>\$646</b>	<b>\$481</b>
Revenue Collected During FY 16:	<b>\$1,489,238</b>	<b>\$5,893,724</b>	<b>\$2,707,375</b>
Expenditures During FY 16:	<b>\$1,610,083</b>	<b>\$5,721,648</b>	<b>\$2,731,784</b>
Per Capita Revenue:	<b>\$857</b>	<b>\$821</b>	<b>\$658</b>
Per Capita Expenditures:	<b>\$926</b>	<b>\$808</b>	<b>\$649</b>
Revenues over (under) Expenditures:	<b>-\$120,845</b>	<b>\$172,076</b>	<b>\$62,092</b>
Ratio of Fund Balance to Expenditures:	<b>23.27%</b>	<b>91.63%</b>	<b>76.49%</b>
Ending Fund Balance for FY 16:	<b>\$374,744</b>	<b>\$3,813,420</b>	<b>\$1,927,569</b>
Per Capita Ending Fund Balance:	<b>\$216</b>	<b>\$648</b>	<b>\$496</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$887,839</b>	<b>\$1,698,177</b>	<b>\$652,515</b>
Total Unrestricted Net Assets:	<b>\$60,891</b>	<b>-\$4,275,084</b>	<b>\$280,887</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,183,447</b>	\$12,217,292	\$2,700,000
Per Capita Debt:	<b>\$681</b>	\$1,619	\$786
General Obligation Debt over EAV:	<b>0.00%</b>	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,959,425</b>	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.127</b>	\$1,624	\$1,257
Revenue Collected During FY 16:	<b>\$696,832</b>	\$3,004,894	\$1,242,782
Expenditures During FY 16:	<b>\$876,631</b>	\$2,872,631	\$1,212,643
Per Capita Revenue:	<b>\$401</b>	\$491	\$356
Per Capita Expenditures:	<b>\$504</b>	\$468	\$345
Operating Income (loss):	<b>-\$179,799</b>	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	<b>216.01%</b>	389.61%	332.43%
Ending Retained Earnings for FY 16:	<b>\$1,893,623</b>	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	<b>\$1.090</b>	\$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:	\$1,947,893	\$12,217,292	\$2,700,000
Per Capita Debt:	\$317	\$1,619	\$786
General Obligation Debt over EAV:	0.06%	2.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,957,835	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$481	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,233,167	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,368,928	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$201	\$491	\$356
Per Capita Expenditures:	\$223	\$468	\$345
Operating Income (loss):	-\$135,761	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	201.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,761,583	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$449	\$1,640	\$1,293



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Russellville Village**

Unit Code: **051/025/32** County: **Lawrence**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,500**

Equalized Assessed Valuation: **\$256,023**

Population: **119**

Employees:

    Full Time: **9**

    Part Time:

    Salaries Paid: **\$4,140**

#### 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:	<b>\$24,282</b>	<b>\$350,240</b>	<b>\$190,484</b>
Per Capita Beginning Fund Balance:	<b>\$204</b>	<b>\$920</b>	<b>\$543</b>
Revenue Collected During FY 16:	<b>\$15,501</b>	<b>\$288,018</b>	<b>\$122,354</b>
Expenditures During FY 16:	<b>\$15,739</b>	<b>\$291,959</b>	<b>\$113,390</b>
Per Capita Revenue:	<b>\$130</b>	<b>\$728</b>	<b>\$325</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$777</b>	<b>\$314</b>
Revenues over (under) Expenditures:	<b>-\$238</b>	<b>-\$3,941</b>	<b>\$7,169</b>
Ratio of Fund Balance to Expenditures:	<b>152.77%</b>	<b>284.33%</b>	<b>169.26%</b>
Ending Fund Balance for FY 16:	<b>\$24,044</b>	<b>\$372,292</b>	<b>\$191,191</b>
Per Capita Ending Fund Balance:	<b>\$202</b>	<b>\$994</b>	<b>\$582</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$7,681</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,891</b>	<b>\$34,475</b>	<b>\$</b>

##### Net Assets

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



# 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:	\$63,000	\$404,199	\$31,109
Per Capita Debt:	\$335	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,125,596	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$5,987	\$2,411	\$992
Revenue Collected During FY 16:	\$86,475	\$248,742	\$88,690
Expenditures During FY 16:	\$123,249	\$239,956	\$97,758
Per Capita Revenue:	\$460	\$660	\$240
Per Capita Expenditures:	\$656	\$647	\$261
Operating Income (loss):	-\$36,774	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	883.43%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,088,822	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$5,792	\$2,419	\$990