



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$567,199	\$404,199	\$31,109
Per Capita Debt:	\$699	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$492.180	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$607	\$2,411	\$992
Revenue Collected During FY 16:	\$224.916	\$248,742	\$88,690
Expenditures During FY 16:	\$229.887	\$239,956	\$97,758
Per Capita Revenue:	\$277	\$660	\$240
Per Capita Expenditures:	\$283	\$647	\$261
Operating Income (loss):	-\$4.971	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	258.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$594.201	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$733	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Salem Village		
Unit Code:	024/025/32	County:	Edwards
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$881,500		
Equalized Assessed Valuation:	\$3,903,695		
Population:	892		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$203,649		

Blended Component Units

Number Submitted = 1
West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$356,084	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$399	\$920	\$543
Revenue Collected During FY 16:	\$377,832	\$288,018	\$122,354
Expenditures During FY 16:	\$432,289	\$291,959	\$113,390
Per Capita Revenue:	\$424	\$728	\$325
Per Capita Expenditures:	\$485	\$777	\$314
Revenues over (under) Expenditures:	-\$54,457	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	71.21%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$307,827	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$345	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,991	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$216,836	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$195,000	\$404,199	\$31,109
Per Capita Debt:	\$219	\$992	\$77
General Obligation Debt over EAV:	3.97%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$801.233	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$898	\$2,411	\$992
Revenue Collected During FY 16:	\$267.566	\$248,742	\$88,690
Expenditures During FY 16:	\$288.708	\$239,956	\$97,758
Per Capita Revenue:	\$300	\$660	\$240
Per Capita Expenditures:	\$324	\$647	\$261
Operating Income (loss):	-\$21.142	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	268.05%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$773.891	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$868	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$79,665	\$404,199	\$31,109
Per Capita Debt:	\$106	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,025,455	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,686	\$2,411	\$992
Revenue Collected During FY 16:	\$180,794	\$248,742	\$88,690
Expenditures During FY 16:	\$220,057	\$239,956	\$97,758
Per Capita Revenue:	\$240	\$660	\$240
Per Capita Expenditures:	\$292	\$647	\$261
Operating Income (loss):	-\$39,263	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	906.97%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,995,857	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,647	\$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:	Vandalia City		
Unit Code:	026/040/30	County:	Fayette
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,604,165		
Equalized Assessed Valuation:	\$53,441,097		
Population:	7,200		
Employees:			
Full Time:			42
Part Time:			47
Salaries Paid:			\$2,383,991

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:	\$6,439,032	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$894	\$646	\$481
Revenue Collected During FY 16:	\$5,625,269	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,025,206	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$781	\$821	\$658
Per Capita Expenditures:	\$698	\$808	\$649
Revenues over (under) Expenditures:	\$600,063	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	140.08%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$7,039,095	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$978	\$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:	\$3,859,846	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,643,769	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,419,011	\$12,217,292	\$2,700,000
Per Capita Debt:	\$614	\$1,619	\$786
General Obligation Debt over EAV:	3.99%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11.313.452	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.571	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2.508.747	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3.089.491	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$348	\$491	\$356
Per Capita Expenditures:	\$429	\$468	\$345
Operating Income (loss):	-\$580.744	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	356.29%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11.007.649	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.529	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Valier Village**

Unit Code: 028/060/32 County: Franklin

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,137,357

Equalized Assessed Valuation: \$3,106,257

Population: 664

Employees:

 Full Time: 5

 Part Time:

 Salaries Paid: \$123,754

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:	\$424,870	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$640	\$920	\$543
Revenue Collected During FY 16:	\$209,352	\$288,018	\$122,354
Expenditures During FY 16:	\$511,469	\$291,959	\$113,390
Per Capita Revenue:	\$315	\$728	\$325
Per Capita Expenditures:	\$770	\$777	\$314
Revenues over (under) Expenditures:	-\$302,117	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	48.44%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$247,753	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$373	\$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:	\$266,641	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$12,010	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$415,000	\$404,199	\$31,109
Per Capita Debt:	\$625	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,509,843	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,274	\$2,411	\$992
Revenue Collected During FY 16:	\$247,261	\$248,742	\$88,690
Expenditures During FY 16:	\$289,888	\$239,956	\$97,758
Per Capita Revenue:	\$372	\$660	\$240
Per Capita Expenditures:	\$437	\$647	\$261
Operating Income (loss):	-\$42,627	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	506.13%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,467,216	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,210	\$2,419	\$990



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West City Village		
Unit Code:	028/065/32	County:	Franklin
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,746,680		
Equalized Assessed Valuation:	\$13,341,708		
Population:	654		
Employees:			
Full Time:	58		
Part Time:	10		
Salaries Paid:	\$997,692		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$4,427,403	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$6,770	\$920	\$543
Revenue Collected During FY 16:	\$2,528,703	\$288,018	\$122,354
Expenditures During FY 16:	\$2,627,348	\$291,959	\$113,390
Per Capita Revenue:	\$3,867	\$728	\$325
Per Capita Expenditures:	\$4,017	\$777	\$314
Revenues over (under) Expenditures:	-\$98,645	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	164.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$4,328,758	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$6,619	\$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:	\$2,503,822	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$1,415,066	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$274,875	\$404,199	\$31,109
Per Capita Debt:	\$420	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,260,309	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,927	\$2,411	\$992
Revenue Collected During FY 16:	\$325,798	\$248,742	\$88,690
Expenditures During FY 16:	\$431,902	\$239,956	\$97,758
Per Capita Revenue:	\$498	\$660	\$240
Per Capita Expenditures:	\$660	\$647	\$261
Operating Income (loss):	-\$106,104	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	282.37%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,219,550	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,865	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Frankfort City		
Unit Code:	028/070/30	County:	Franklin
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,600,000		
Equalized Assessed Valuation:	\$53,599,566		
Population:	8,182		
Employees:			
Full Time:	46		
Part Time:	37		
Salaries Paid:	\$2,660,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,503,500	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$795	\$646	\$481
Revenue Collected During FY 16:	\$6,743,944	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$7,054,624	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$824	\$821	\$658
Per Capita Expenditures:	\$862	\$808	\$649
Revenues over (under) Expenditures:	-\$310,680	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	89.25%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,295,917	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$769	\$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:	\$4,061,004	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,234,913	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,562,083	\$12,217,292	\$2,700,000
Per Capita Debt:	\$435	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11.169.567	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.365	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1.901.608	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1.916.101	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$232	\$491	\$356
Per Capita Expenditures:	\$234	\$468	\$345
Operating Income (loss):	-\$14.493	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	621.47%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$11.908.015	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.455	\$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: **Zeigler City**

Unit Code: **028/075/30** County: **Franklin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,344,840**

Equalized Assessed Valuation: **\$6,605,138**

Population: **1,801**

Employees:

 Full Time: **10**

 Part Time: **21**

 Salaries Paid: **\$471,484**

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:	-\$344,403	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	-\$191	\$646	\$481
Revenue Collected During FY 16:	\$1,396,306	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,377,383	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$775	\$821	\$658
Per Capita Expenditures:	\$765	\$808	\$649
Revenues over (under) Expenditures:	\$18,923	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	20.66%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$284,520	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$158	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,223	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$17,297	-\$4,275,084	\$280,887



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:	\$868.363	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$482	\$1,624	\$1,257
Revenue Collected During FY 16:	\$413.201	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$438.643	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$229	\$491	\$356
Per Capita Expenditures:	\$244	\$468	\$345
Operating Income (loss):	-\$25.442	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	69.98%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$306.972	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$170	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$335,487	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$503	\$920	\$543
Revenue Collected During FY 16:	\$282,349	\$288,018	\$122,354
Expenditures During FY 16:	\$214,587	\$291,959	\$113,390
Per Capita Revenue:	\$423	\$728	\$325
Per Capita Expenditures:	\$322	\$777	\$314
Revenues over (under) Expenditures:	\$67,762	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	199.21%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$427,487	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$641	\$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:	\$128,695	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$2,107,082	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$348,015	\$404,199	\$31,109
Per Capita Debt:	\$522	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,482,694	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,223	\$2,411	\$992
Revenue Collected During FY 16:	\$774,936	\$248,742	\$88,690
Expenditures During FY 16:	\$272,384	\$239,956	\$97,758
Per Capita Revenue:	\$1,162	\$660	\$240
Per Capita Expenditures:	\$408	\$647	\$261
Operating Income (loss):	\$502,552	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	719.94%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,961,008	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,940	\$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:	\$268,424	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$107	\$646	\$481
Revenue Collected During FY 16:	\$1,041,227	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,070,835	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$413	\$821	\$658
Per Capita Expenditures:	\$425	\$808	\$649
Revenues over (under) Expenditures:	-\$29,608	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	22.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$238,816	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$95	\$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:	\$47,071	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$191,745	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,060,928	\$12,217,292	\$2,700,000
Per Capita Debt:	\$421	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,183.654	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.660	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,541.463	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,773.960	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$612	\$491	\$356
Per Capita Expenditures:	\$704	\$468	\$345
Operating Income (loss):	-\$232.497	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	222.73%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,951.157	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.568	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,825**

Equalized Assessed Valuation: **\$2,397,798**

Population: **250**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$26,207**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$200,546	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$802	\$920	\$543
Revenue Collected During FY 16:	\$59,057	\$288,018	\$122,354
Expenditures During FY 16:	\$132,941	\$291,959	\$113,390
Per Capita Revenue:	\$236	\$728	\$325
Per Capita Expenditures:	\$532	\$777	\$314
Revenues over (under) Expenditures:	-\$73,884	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	87.76%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$116,663	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$467	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,554	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$111,109	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$179,243	\$404,199	\$31,109
Per Capita Debt:	\$717	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$223.011	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$892	\$2,411	\$992
Revenue Collected During FY 16:	\$42.615	\$248,742	\$88,690
Expenditures During FY 16:	\$96.006	\$239,956	\$97,758
Per Capita Revenue:	\$170	\$660	\$240
Per Capita Expenditures:	\$384	\$647	\$261
Operating Income (loss):	-\$53.391	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	176.68%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$169.620	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$678	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Virgil Village**

Unit Code: **045/100/32** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$582,100**

Equalized Assessed Valuation: **\$6,980,977**

Population: **326**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,220**

Blended Component Units

Number Submitted = 1
VILLAGE VIRGIL

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$322,079	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$988	\$920	\$543
Revenue Collected During FY 16:	\$110,522	\$288,018	\$122,354
Expenditures During FY 16:	\$72,911	\$291,959	\$113,390
Per Capita Revenue:	\$339	\$728	\$325
Per Capita Expenditures:	\$224	\$777	\$314
Revenues over (under) Expenditures:	\$37,611	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	493.33%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$359,690	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,103	\$994	\$582

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$125,483	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$717	\$920	\$543
Revenue Collected During FY 16:	\$38,149	\$288,018	\$122,354
Expenditures During FY 16:	\$54,989	\$291,959	\$113,390
Per Capita Revenue:	\$218	\$728	\$325
Per Capita Expenditures:	\$314	\$777	\$314
Revenues over (under) Expenditures:	-\$16,840	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	197.57%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$108,643	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$621	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,269	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$95,374	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$27,854	\$404,199	\$31,109
Per Capita Debt:	\$159	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$801.922	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.582	\$2,411	\$992
Revenue Collected During FY 16:	\$66.904	\$248,742	\$88,690
Expenditures During FY 16:	\$124.871	\$239,956	\$97,758
Per Capita Revenue:	\$382	\$660	\$240
Per Capita Expenditures:	\$714	\$647	\$261
Operating Income (loss):	-\$57.967	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	595.78%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$743.955	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.251	\$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:	\$12,204,766	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$886	\$646	\$481
Revenue Collected During FY 16:	\$13,338,483	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$12,459,708	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$969	\$821	\$658
Per Capita Expenditures:	\$905	\$808	\$649
Revenues over (under) Expenditures:	\$878,775	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	88.69%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$11,049,993	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$802	\$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:	\$1,809,557	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$5,000,591	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$53,874,909	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,912	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$24,126,315	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,752	\$1,624	\$1,257
Revenue Collected During FY 16:	\$8,655,636	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$9,442,060	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$629	\$491	\$356
Per Capita Expenditures:	\$686	\$468	\$345
Operating Income (loss):	-\$786,424	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	238.19%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$22,489,891	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,633	\$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: **Watseka City**

Unit Code: **038/105/30** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$24,703,400**

Equalized Assessed Valuation: **\$53,594,826**

Population: **5,113**

Employees:

Full Time:	22
Part Time:	87
Salaries Paid:	\$1,365,880

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:	\$6,338,126	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,240	\$646	\$481
Revenue Collected During FY 16:	\$4,457,519	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,406,957	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$872	\$821	\$658
Per Capita Expenditures:	\$862	\$808	\$649
Revenues over (under) Expenditures:	\$50,562	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	132.53%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,840,655	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,142	\$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:	\$3,199,532	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$3,018,528	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,490,500	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,269	\$1,619	\$786
General Obligation Debt over EAV:	12.11%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$693.374	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$136	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,184.668	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,610.585	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$232	\$491	\$356
Per Capita Expenditures:	\$315	\$468	\$345
Operating Income (loss):	-\$425.917	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	50.63%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$815.490	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$159	\$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:	\$157,500	\$404,199	\$31,109
Per Capita Debt:	\$597	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	-\$992	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	-\$4	\$2,411	\$992
Revenue Collected During FY 16:	\$32,977	\$248,742	\$88,690
Expenditures During FY 16:	\$38,008	\$239,956	\$97,758
Per Capita Revenue:	\$125	\$660	\$240
Per Capita Expenditures:	\$144	\$647	\$261
Operating Income (loss):	-\$5,031	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	-16.30%	455.53%	337.33%
Ending Retained Earnings for FY 16:	-\$6,197	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	-\$23	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$499,090**

Equalized Assessed Valuation: **\$1,767,271**

Population: **324**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$23,158**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$219,311	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$677	\$920	\$543
Revenue Collected During FY 16:	\$81,377	\$288,018	\$122,354
Expenditures During FY 16:	\$96,510	\$291,959	\$113,390
Per Capita Revenue:	\$251	\$728	\$325
Per Capita Expenditures:	\$298	\$777	\$314
Revenues over (under) Expenditures:	-\$15,133	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	211.56%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$204,178	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$630	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,400	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$182,778	\$37,746	\$95,132



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:	\$19.659	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$61	\$2,411	\$992
Revenue Collected During FY 16:	\$49.013	\$248,742	\$88,690
Expenditures During FY 16:	\$40.566	\$239,956	\$97,758
Per Capita Revenue:	\$151	\$660	\$240
Per Capita Expenditures:	\$125	\$647	\$261
Operating Income (loss):	\$8.447	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	69.28%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$28.106	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$87	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vergennes Village**

Unit Code: 039/060/32 County: Jackson

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$101,850

Equalized Assessed Valuation: \$1,582,734

Population: 294

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$36,342

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$57,968	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$197	\$920	\$543
Revenue Collected During FY 16:	\$79,094	\$288,018	\$122,354
Expenditures During FY 16:	\$69,517	\$291,959	\$113,390
Per Capita Revenue:	\$269	\$728	\$325
Per Capita Expenditures:	\$236	\$777	\$314
Revenues over (under) Expenditures:	\$9,577	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	97.16%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$67,545	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$230	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,510	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$31,035	\$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:	\$	\$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:	\$611.905	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.081	\$2,411	\$992
Revenue Collected During FY 16:	\$140.697	\$248,742	\$88,690
Expenditures During FY 16:	\$142.616	\$239,956	\$97,758
Per Capita Revenue:	\$479	\$660	\$240
Per Capita Expenditures:	\$485	\$647	\$261
Operating Income (loss):	-\$1.919	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	427.71%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$609.986	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.075	\$2,419	\$990



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$132,600	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,114	\$920	\$543
Revenue Collected During FY 16:	\$29,159	\$288,018	\$122,354
Expenditures During FY 16:	\$19,250	\$291,959	\$113,390
Per Capita Revenue:	\$245	\$728	\$325
Per Capita Expenditures:	\$162	\$777	\$314
Revenues over (under) Expenditures:	\$9,909	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	740.31%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$142,509	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,198	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,667	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$132,842	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,158	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,179	\$920	\$543
Revenue Collected During FY 16:	\$84,266	\$288,018	\$122,354
Expenditures During FY 16:	\$52,708	\$291,959	\$113,390
Per Capita Revenue:	\$366	\$728	\$325
Per Capita Expenditures:	\$229	\$777	\$314
Revenues over (under) Expenditures:	\$31,558	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	574.33%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$302,716	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,316	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,666	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$280,052	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$144,000	\$404,199	\$31,109
Per Capita Debt:	\$626	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,058,565	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4.602	\$2,411	\$992
Revenue Collected During FY 16:	\$55,334	\$248,742	\$88,690
Expenditures During FY 16:	\$87,153	\$239,956	\$97,758
Per Capita Revenue:	\$241	\$660	\$240
Per Capita Expenditures:	\$379	\$647	\$261
Operating Income (loss):	-\$31,819	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	1178.10%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,026,746	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4.464	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Yale Village		
Unit Code:	040/040/32	County:	Jasper
Fiscal Year End:	6/30/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,098		
Equalized Assessed Valuation:	\$225,115		
Population:	86		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$219,310	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$2,550	\$920	\$543
Revenue Collected During FY 16:	\$42,637	\$288,018	\$122,354
Expenditures During FY 16:	\$50,098	\$291,959	\$113,390
Per Capita Revenue:	\$496	\$728	\$325
Per Capita Expenditures:	\$583	\$777	\$314
Revenues over (under) Expenditures:	-\$7,461	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	422.87%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$211,849	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$2,463	\$994	\$582
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$182,185	\$34,475	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Waltonville Village**

Unit Code: **041/045/32** County: **Jefferson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$657,170**

Equalized Assessed Valuation: **\$2,611,648**

Population: **434**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$51,060**

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:	\$178,077	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$410	\$920	\$543
Revenue Collected During FY 16:	\$91,519	\$288,018	\$122,354
Expenditures During FY 16:	\$199,424	\$291,959	\$113,390
Per Capita Revenue:	\$211	\$728	\$325
Per Capita Expenditures:	\$460	\$777	\$314
Revenues over (under) Expenditures:	-\$107,905	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	35.19%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$70,172	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$162	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,750	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$57,422	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$507,041	\$404,199	\$31,109
Per Capita Debt:	\$1,168	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,962,323	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$4,521	\$2,411	\$992
Revenue Collected During FY 16:	\$371,639	\$248,742	\$88,690
Expenditures During FY 16:	\$442,777	\$239,956	\$97,758
Per Capita Revenue:	\$856	\$660	\$240
Per Capita Expenditures:	\$1,020	\$647	\$261
Operating Income (loss):	-\$71,138	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	427.12%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,891,185	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$4,358	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,039	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$	\$646	\$481
Revenue Collected During FY 16:	\$144,901	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$227,288	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$21	\$821	\$658
Per Capita Expenditures:	\$33	\$808	\$649
Revenues over (under) Expenditures:	-\$82,387	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	-20.76%	91.63%	76.49%
Ending Fund Balance for FY 16:	-\$47,180	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	-\$7	\$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:	\$14,816	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$61,996	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,352,126	\$12,217,292	\$2,700,000
Per Capita Debt:	\$195	\$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:	\$2,013,971	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$291	\$1,624	\$1,257
Revenue Collected During FY 16:	\$687,903	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$624,818	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$99	\$491	\$356
Per Capita Expenditures:	\$90	\$468	\$345
Operating Income (loss):	\$63,085	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	332.43%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,077,056	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$300	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warren Village		
Unit Code:	043/055/32	County:	Jo Daviess
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,738,359		
Equalized Assessed Valuation:	\$14,596,394		
Population:	1,428		
Employees:			
Full Time:	8		
Part Time:	14		
Salaries Paid:	\$403,115		

Blended Component Units

Number Submitted = 1
Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,029,714	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$721	\$646	\$481
Revenue Collected During FY 16:	\$875,939	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,052,465	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$613	\$821	\$658
Per Capita Expenditures:	\$737	\$808	\$649
Revenues over (under) Expenditures:	-\$176,526	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	75.11%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$790,513	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$554	\$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:	\$472,533	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$317,980	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,016,158	\$12,217,292	\$2,700,000
Per Capita Debt:	\$712	\$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:	\$1.635.534	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.145	\$1,624	\$1,257
Revenue Collected During FY 16:	\$581.995	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$461.128	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$408	\$491	\$356
Per Capita Expenditures:	\$323	\$468	\$345
Operating Income (loss):	\$120.867	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	381.08%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1.757.251	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.231	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Versailles Village		
Unit Code:	005/025/32	County:	Brown
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$631,000		
Equalized Assessed Valuation:	\$2,461,405		
Population:	478		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$82,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$325,273	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$680	\$920	\$543
Revenue Collected During FY 16:	\$224,426	\$288,018	\$122,354
Expenditures During FY 16:	\$209,987	\$291,959	\$113,390
Per Capita Revenue:	\$470	\$728	\$325
Per Capita Expenditures:	\$439	\$777	\$314
Revenues over (under) Expenditures:	\$14,439	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	161.78%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$339,712	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$711	\$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:	\$217,272	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$122,440	\$37,746	\$95,132



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:	\$743.248	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.555	\$2,411	\$992
Revenue Collected During FY 16:	\$90.602	\$248,742	\$88,690
Expenditures During FY 16:	\$87.151	\$239,956	\$97,758
Per Capita Revenue:	\$190	\$660	\$240
Per Capita Expenditures:	\$182	\$647	\$261
Operating Income (loss):	\$3.451	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	856.79%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$746.699	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.562	\$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
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$641,272	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$358	\$646	\$481
Revenue Collected During FY 16:	\$616,139	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$563,043	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$344	\$821	\$658
Per Capita Expenditures:	\$314	\$808	\$649
Revenues over (under) Expenditures:	\$53,096	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	126.31%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$711,168	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$397	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$524,176	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$310,664	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,120,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$625	\$1,619	\$786
General Obligation Debt over EAV:	2.61%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,068.870	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.154	\$1,624	\$1,257
Revenue Collected During FY 16:	\$466.669	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$456.167	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$260	\$491	\$356
Per Capita Expenditures:	\$254	\$468	\$345
Operating Income (loss):	\$10.502	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	455.97%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,079.972	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.160	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$157,383	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$364	\$920	\$543
Revenue Collected During FY 16:	\$101,425	\$288,018	\$122,354
Expenditures During FY 16:	\$75,402	\$291,959	\$113,390
Per Capita Revenue:	\$235	\$728	\$325
Per Capita Expenditures:	\$175	\$777	\$314
Revenues over (under) Expenditures:	\$26,023	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	243.24%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$183,406	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$425	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,550	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$135,856	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$420,000	\$404,199	\$31,109
Per Capita Debt:	\$972	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$324,262	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$751	\$2,411	\$992
Revenue Collected During FY 16:	\$116,525	\$248,742	\$88,690
Expenditures During FY 16:	\$120,357	\$239,956	\$97,758
Per Capita Revenue:	\$270	\$660	\$240
Per Capita Expenditures:	\$279	\$647	\$261
Operating Income (loss):	-\$3,832	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	266.23%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$320,430	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$742	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,102,000**

Equalized Assessed Valuation: **\$11,291,697**

Population: **1,416**

Employees:

 Full Time: **5**

 Part Time: **19**

 Salaries Paid: **\$256,405**

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:	\$1,026,161	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$725	\$646	\$481
Revenue Collected During FY 16:	\$758,228	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$718,595	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$535	\$821	\$658
Per Capita Expenditures:	\$507	\$808	\$649
Revenues over (under) Expenditures:	\$39,633	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	148.32%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,065,794	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$753	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,088	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$508,413	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,204,705	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,263	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,009,432	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$713	\$1,624	\$1,257
Revenue Collected During FY 16:	\$483,199	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$364,389	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$341	\$491	\$356
Per Capita Expenditures:	\$257	\$468	\$345
Operating Income (loss):	\$118,810	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	309.63%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,128,242	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$797	\$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:	\$324,613	\$404,199	\$31,109
Per Capita Debt:	\$328	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$328,173	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$331	\$2,411	\$992
Revenue Collected During FY 16:	\$354,855	\$248,742	\$88,690
Expenditures During FY 16:	\$373,994	\$239,956	\$97,758
Per Capita Revenue:	\$358	\$660	\$240
Per Capita Expenditures:	\$377	\$647	\$261
Operating Income (loss):	-\$19,139	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	92.72%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$346,773	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$350	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Virginia City**

Unit Code: **009/030/30** County: **Cass**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,593,305**

Equalized Assessed Valuation: **\$11,670,700**

Population: **1,611**

Employees:

 Full Time: **8**

 Part Time: **54**

 Salaries Paid: **\$552,476**

Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,397,306	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$867	\$646	\$481
Revenue Collected During FY 16:	\$885,533	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,014,293	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$550	\$821	\$658
Per Capita Expenditures:	\$630	\$808	\$649
Revenues over (under) Expenditures:	-\$128,760	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	129.76%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,316,096	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$817	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$824,419	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$491,677	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,590,706	\$12,217,292	\$2,700,000
Per Capita Debt:	\$5,953	\$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:	\$9,574,776	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$5,943	\$1,624	\$1,257
Revenue Collected During FY 16:	\$910,063	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,599,351	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$565	\$491	\$356
Per Capita Expenditures:	\$993	\$468	\$345
Operating Income (loss):	-\$689,288	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	554.74%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$8,872,173	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$5,507	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Westfield Village		
Unit Code:	012/025/32	County:	Clark
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$997,500		
Equalized Assessed Valuation:	\$3,029,153		
Population:	601		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$95,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$164,979	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$275	\$920	\$543
Revenue Collected During FY 16:	\$312,874	\$288,018	\$122,354
Expenditures During FY 16:	\$321,414	\$291,959	\$113,390
Per Capita Revenue:	\$521	\$728	\$325
Per Capita Expenditures:	\$535	\$777	\$314
Revenues over (under) Expenditures:	-\$8,540	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	47.14%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$151,524	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$252	\$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:	\$132,796	\$128,156	\$28,755
Total Unrestricted Net Assets:	-\$167,802	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$172,908	\$404,199	\$31,109
Per Capita Debt:	\$288	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$510.938	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$850	\$2,411	\$992
Revenue Collected During FY 16:	\$104.611	\$248,742	\$88,690
Expenditures During FY 16:	\$92.852	\$239,956	\$97,758
Per Capita Revenue:	\$174	\$660	\$240
Per Capita Expenditures:	\$154	\$647	\$261
Operating Income (loss):	\$11.759	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	568.23%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$527.612	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$878	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$732,308	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,873	\$920	\$543
Revenue Collected During FY 16:	\$234,293	\$288,018	\$122,354
Expenditures During FY 16:	\$269,111	\$291,959	\$113,390
Per Capita Revenue:	\$599	\$728	\$325
Per Capita Expenditures:	\$688	\$777	\$314
Revenues over (under) Expenditures:	-\$34,818	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	260.61%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$701,325	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,794	\$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:	\$720	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$700,605	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$79,534	\$404,199	\$31,109
Per Capita Debt:	\$203	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$532.687	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.362	\$2,411	\$992
Revenue Collected During FY 16:	\$162.318	\$248,742	\$88,690
Expenditures During FY 16:	\$182.197	\$239,956	\$97,758
Per Capita Revenue:	\$415	\$660	\$240
Per Capita Expenditures:	\$466	\$647	\$261
Operating Income (loss):	-\$19.879	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	279.35%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$508.973	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.302	\$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:	Westchester Village		
Unit Code:	016/580/32	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,728,984		
Equalized Assessed Valuation:	\$435,054,105		
Population:	16,729		
Employees:			
Full Time:			97
Part Time:			17
Salaries Paid:			\$7,201,708

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,080,959	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$304	\$646	\$481
Revenue Collected During FY 16:	\$16,916,764	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$17,412,842	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,011	\$821	\$658
Per Capita Expenditures:	\$1,041	\$808	\$649
Revenues over (under) Expenditures:	-\$496,078	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	26.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,584,881	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$274	\$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:	\$463,431	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$37,462,080	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$58,760,633	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,513	\$1,619	\$786
General Obligation Debt over EAV:	0.85%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,785,102	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$585	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,561,240	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,816,129	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$392	\$491	\$356
Per Capita Expenditures:	\$407	\$468	\$345
Operating Income (loss):	-\$254,889	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	134.81%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$9,189,061	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$549	\$1,640	\$1,293



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Western Springs Village**

Unit Code: **016/585/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,726,880**

Equalized Assessed Valuation: **\$585,304,846**

Population: **12,975**

Employees:

 Full Time: **67**

 Part Time: **5**

 Salaries Paid: **\$7,004,113**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,974,313	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$460	\$646	\$481
Revenue Collected During FY 16:	\$12,861,614	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$12,068,029	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$991	\$821	\$658
Per Capita Expenditures:	\$930	\$808	\$649
Revenues over (under) Expenditures:	\$793,585	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	48.49%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,852,141	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$451	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,664,124	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$4,070,111	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,929,457	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,536	\$1,619	\$786
General Obligation Debt over EAV:	1.09%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,624,457	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$511	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,834,573	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,570,152	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$296	\$491	\$356
Per Capita Expenditures:	\$352	\$468	\$345
Operating Income (loss):	-\$735,579	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	142.23%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$6,500,184	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$501	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheeling Village		
Unit Code:	016/595/32	County:	Cook
Fiscal Year End:	12/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,206,089		
Equalized Assessed Valuation:	\$836,282,523		
Population:	37,648		
Employees:			
Full Time:	232		
Part Time:	20		
Salaries Paid:	\$22,496,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,277,193	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$432	\$497	\$454
Revenue Collected During FY 16:	\$39,956,587	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$37,398,521	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,061	\$1,094	\$1,054
Per Capita Expenditures:	\$993	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$2,558,066	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	44.26%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$16,552,846	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$440	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,352,884	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$43,224,665	-\$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:	\$63,201,139	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,679	\$2,570	\$1,961
General Obligation Debt over EAV:	6.78%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$52,624,579	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,398	\$1,390	\$1,114
Revenue Collected During FY 16:	\$9,430,217	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$8,366,057	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$250	\$455	\$325
Per Capita Expenditures:	\$222	\$438	\$333
Operating Income (loss):	\$1,064,160	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	634.37%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$53,071,390	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$1,410	\$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:	Willow Springs Village	
Unit Code:	016/600/32	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,282,757	
Equalized Assessed Valuation:	\$154,875,270	
Population:	5,711	
Employees:		
Full Time:	17	
Part Time:	48	
Salaries Paid:	\$1,586,949	

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:	\$1,567,676	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$275	\$646	\$481
Revenue Collected During FY 16:	\$5,610,319	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$6,137,544	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$982	\$821	\$658
Per Capita Expenditures:	\$1,075	\$808	\$649
Revenues over (under) Expenditures:	-\$527,225	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	11.39%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$698,833	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$122	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,738,980	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$23,189,971	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$16,288,595	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,852	\$1,619	\$786
General Obligation Debt over EAV:	5.40%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,944,493	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$516	\$1,624	\$1,257
Revenue Collected During FY 16:	\$652,248	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$367,089	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$114	\$491	\$356
Per Capita Expenditures:	\$64	\$468	\$345
Operating Income (loss):	\$285,159	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	862.40%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,165,772	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$554	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,701,274		
Equalized Assessed Valuation:	\$1,541,490,063		
Population:	27,087		
Employees:			
Full Time:	206		
Part Time:	65		
Salaries Paid:	\$19,818,237		

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:	\$11,848,598	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$437	\$497	\$454
Revenue Collected During FY 16:	\$37,812,899	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$36,045,552	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$1,396	\$1,094	\$1,054
Per Capita Expenditures:	\$1,331	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,767,347	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	40.84%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$14,720,105	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$543	\$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:	\$449,840	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$38,168,942	-\$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:	\$139,679,644	\$134,742,616	\$79,395,355
Per Capita Debt:	\$5,157	\$2,570	\$1,961
General Obligation Debt over EAV:	5.02%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$53,009,214	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$1,957	\$1,390	\$1,114
Revenue Collected During FY 16:	\$13,827,485	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$10,389,199	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$510	\$455	\$325
Per Capita Expenditures:	\$384	\$438	\$333
Operating Income (loss):	\$3,438,286	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	533.70%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$55,447,500	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$2,047	\$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: **Winnetka Village**

Unit Code: **016/610/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,268,308**

Equalized Assessed Valuation: **\$1,199,235,559**

Population: **12,407**

Employees:

Full Time:	144
Part Time:	15
Salaries Paid:	\$15,486,495

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:	\$21,371,639	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,723	\$646	\$481
Revenue Collected During FY 16:	\$23,841,525	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$22,913,412	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,922	\$821	\$658
Per Capita Expenditures:	\$1,847	\$808	\$649
Revenues over (under) Expenditures:	\$928,113	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	100.30%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$22,981,996	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,852	\$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:	\$2,664,797	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$10,163,480	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$20,268,593	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,634	\$1,619	\$786
General Obligation Debt over EAV:	1.26%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$54,765,046	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4,414	\$1,624	\$1,257
Revenue Collected During FY 16:	\$24,822,448	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$24,836,009	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$2,001	\$491	\$356
Per Capita Expenditures:	\$2,002	\$468	\$345
Operating Income (loss):	-\$13,561	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	217.14%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$53,929,241	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4,347	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermilion Village**

Unit Code: **023/045/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$109,400**

Equalized Assessed Valuation: **\$1,139,772**

Population: **219**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$22,199**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$158,672	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$725	\$920	\$543
Revenue Collected During FY 16:	\$45,801	\$288,018	\$122,354
Expenditures During FY 16:	\$32,723	\$291,959	\$113,390
Per Capita Revenue:	\$209	\$728	\$325
Per Capita Expenditures:	\$149	\$777	\$314
Revenues over (under) Expenditures:	\$13,078	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	524.86%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$171,750	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$784	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,652	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$158,098	\$37,746	\$95,132



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:	\$58,786	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$268	\$2,411	\$992
Revenue Collected During FY 16:	\$53,494	\$248,742	\$88,690
Expenditures During FY 16:	\$54,379	\$239,956	\$97,758
Per Capita Revenue:	\$244	\$660	\$240
Per Capita Expenditures:	\$248	\$647	\$261
Operating Income (loss):	-\$885	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	106.48%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$57,901	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$264	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wapella Village		
Unit Code:	020/030/32	County:	Dewitt
Fiscal Year End:	6/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$666,408		
Equalized Assessed Valuation:	\$6,729,851		
Population:	558		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$72,229		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$248,996	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$446	\$920	\$543
Revenue Collected During FY 16:	\$296,747	\$288,018	\$122,354
Expenditures During FY 16:	\$303,017	\$291,959	\$113,390
Per Capita Revenue:	\$532	\$728	\$325
Per Capita Expenditures:	\$543	\$777	\$314
Revenues over (under) Expenditures:	-\$6,270	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	79.98%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$242,346	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$434	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,684	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$188,662	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$44,818	\$404,199	\$31,109
Per Capita Debt:	\$80	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$50.591	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$91	\$2,411	\$992
Revenue Collected During FY 16:	\$111.931	\$248,742	\$88,690
Expenditures During FY 16:	\$75.900	\$239,956	\$97,758
Per Capita Revenue:	\$201	\$660	\$240
Per Capita Expenditures:	\$136	\$647	\$261
Operating Income (loss):	\$36.031	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	178.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$135.502	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$243	\$2,419	\$990



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village	
Unit Code:	022/145/32	County: Dupage
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$46,184,120	
Equalized Assessed Valuation:	\$1,113,325,811	
Population:	32,971	
Employees:		
Full Time:		113
Part Time:		22
Salaries Paid:		\$11,407,002

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$31,370,848	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$951	\$497	\$454
Revenue Collected During FY 16:	\$23,636,983	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$23,635,178	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$717	\$1,094	\$1,054
Per Capita Expenditures:	\$717	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$1,805	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	128.35%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$30,335,479	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$920	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,048,908	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	\$11,596,684	-\$74,665,330	-\$41,148,990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$53,337,316	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,618	\$2,570	\$1,961
General Obligation Debt over EAV:	1.53%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$14,238,315	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$432	\$1,390	\$1,114
Revenue Collected During FY 16:	\$10,097,820	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$9,520,299	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$306	\$455	\$325
Per Capita Expenditures:	\$289	\$438	\$333
Operating Income (loss):	\$577,521	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	160.91%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$15,319,497	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$465	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: 020/040/32 County: Dewitt

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$721,755

Equalized Assessed Valuation: \$3,465,636

Population: 429

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$52,184

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:	\$152,358	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$355	\$920	\$543
Revenue Collected During FY 16:	\$121,654	\$288,018	\$122,354
Expenditures During FY 16:	\$125,739	\$291,959	\$113,390
Per Capita Revenue:	\$284	\$728	\$325
Per Capita Expenditures:	\$293	\$777	\$314
Revenues over (under) Expenditures:	-\$4,085	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	106.51%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$133,930	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$312	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,706	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$77,725	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$52,431	\$404,199	\$31,109
Per Capita Debt:	\$122	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$314,037	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$732	\$2,411	\$992
Revenue Collected During FY 16:	\$120,794	\$248,742	\$88,690
Expenditures During FY 16:	\$104,079	\$239,956	\$97,758
Per Capita Revenue:	\$282	\$660	\$240
Per Capita Expenditures:	\$243	\$647	\$261
Operating Income (loss):	\$16,715	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	331.57%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$345,095	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$804	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Grove City		
Unit Code:	021/045/30	County:	Douglas
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,092,990		
Equalized Assessed Valuation:	\$19,115,655		
Population:	2,495		
Employees:			
Full Time:			11
Part Time:			46
Salaries Paid:			\$573,801

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,270,754	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$509	\$646	\$481
Revenue Collected During FY 16:	\$1,694,686	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,524,145	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$679	\$821	\$658
Per Capita Expenditures:	\$611	\$808	\$649
Revenues over (under) Expenditures:	\$170,541	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	91.59%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,396,039	\$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:	\$94,728	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,238,742	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$981,685	\$12,217,292	\$2,700,000
Per Capita Debt:	\$393	\$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:	\$3,382,587	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,356	\$1,624	\$1,257
Revenue Collected During FY 16:	\$928,110	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$746,001	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$372	\$491	\$356
Per Capita Expenditures:	\$299	\$468	\$345
Operating Income (loss):	\$182,109	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	467.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,488,132	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,398	\$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:	Villa Park Village
Unit Code:	022/100/32
County:	Dupage
Fiscal Year End:	4/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$55,871,313
Equalized Assessed Valuation:	\$508,616,735
Population:	21,904
Employees:	
Full Time:	141
Part Time:	101
Salaries Paid:	\$10,922,980

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:	\$10,037,198	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$458	\$646	\$481
Revenue Collected During FY 16:	\$24,176,310	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$22,109,296	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,104	\$821	\$658
Per Capita Expenditures:	\$1,009	\$808	\$649
Revenues over (under) Expenditures:	\$2,067,014	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	44.42%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$9,821,988	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$448	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,747,966	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$28,694,905	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$83,679,504	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,820	\$1,619	\$786
General Obligation Debt over EAV:	4.14%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$32,329,497	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,476	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,509,858	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$7,935,774	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$343	\$491	\$356
Per Capita Expenditures:	\$362	\$468	\$345
Operating Income (loss):	-\$425,916	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	399.50%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$31,703,551	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,447	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,396,167	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$791	\$646	\$481
Revenue Collected During FY 16:	\$12,211,807	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$11,617,695	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$929	\$821	\$658
Per Capita Expenditures:	\$884	\$808	\$649
Revenues over (under) Expenditures:	\$594,112	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	91.27%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$10,603,279	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$807	\$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:	\$655,848	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,191,620	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,567,765	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,033	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$22,517,925	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,714	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,561,271	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,388,429	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$271	\$491	\$356
Per Capita Expenditures:	\$258	\$468	\$345
Operating Income (loss):	\$172,842	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	692.93%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$23,479,350	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,787	\$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: **Wayne Village**

Unit Code: 022/110/32 County: Dupage

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,610,070

Equalized Assessed Valuation: \$151,002,410

Population: 2,431

Employees:

 Full Time: 5

 Part Time: 17

 Salaries Paid: \$636,134

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,330,532	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$959	\$646	\$481
Revenue Collected During FY 16:	\$1,844,906	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$2,115,264	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$759	\$821	\$658
Per Capita Expenditures:	\$870	\$808	\$649
Revenues over (under) Expenditures:	-\$270,358	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	97.40%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,060,174	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$847	\$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:	\$475,757	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$188,680	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	West Chicago City		
Unit Code:	022/115/30	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,584,628		
Equalized Assessed Valuation:	\$614,116,693		
Population:	27,086		
Employees:			
Full Time:	107		
Part Time:	1		
Salaries Paid:	\$10,655,647		

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:	\$16,354,873	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$604	\$497	\$454
Revenue Collected During FY 16:	\$17,511,562	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$17,919,752	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$647	\$1,094	\$1,054
Per Capita Expenditures:	\$662	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$408,190	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	88.85%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$15,921,040	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$588	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,636,828	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$10,545,812	-\$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:	\$43,559,819	\$134,742,616	\$79,395,355
Per Capita Debt:	\$1,608	\$2,570	\$1,961
General Obligation Debt over EAV:	0.00%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$107.312.837	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$3.962	\$1,390	\$1,114
Revenue Collected During FY 16:	\$12.078.322	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$13.575.989	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$446	\$455	\$325
Per Capita Expenditures:	\$501	\$438	\$333
Operating Income (loss):	-\$1.497.667	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	779.43%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$105.815.170	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$3.907	\$1,401	\$1,096



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$15,864,036	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$643	\$646	\$481
Revenue Collected During FY 16:	\$27,003,127	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$23,798,175	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,094	\$821	\$658
Per Capita Expenditures:	\$964	\$808	\$649
Revenues over (under) Expenditures:	\$3,204,952	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	73.62%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$17,519,835	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$710	\$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:	\$2,673,262	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,175,926	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$49,503,417	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,005	\$1,619	\$786
General Obligation Debt over EAV:	1.24%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$14,944,597	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$605	\$1,624	\$1,257
Revenue Collected During FY 16:	\$7,163,653	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$6,301,129	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$290	\$491	\$356
Per Capita Expenditures:	\$255	\$468	\$345
Operating Income (loss):	\$862,524	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	245.77%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$15,486,121	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$627	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheaton City		
Unit Code:	022/125/30	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$113,596,410		
Equalized Assessed Valuation:	\$1,883,310,764		
Population:	52,894		
Employees:			
Full Time:	232		
Part Time:	51		
Salaries Paid:	\$22,138,042		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$27,172,762	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$514	\$497	\$454
Revenue Collected During FY 16:	\$47,385,802	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$41,133,008	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$896	\$1,094	\$1,054
Per Capita Expenditures:	\$778	\$1,034	\$1,010
Revenues over (under) Expenditures:	\$6,252,794	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	50.54%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$20,788,000	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$393	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,145,336	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$13,953,151	-\$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:	\$28,015,000	\$134,742,616	\$79,395,355
Per Capita Debt:	\$530	\$2,570	\$1,961
General Obligation Debt over EAV:	1.49%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$49,834,986	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$942	\$1,390	\$1,114
Revenue Collected During FY 16:	\$17,689,153	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$18,657,936	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$334	\$455	\$325
Per Capita Expenditures:	\$353	\$438	\$333
Operating Income (loss):	-\$968,783	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	267.81%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$49,968,623	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$945	\$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:	Willowbrook Village		
Unit Code:	022/130/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,539,700		
Equalized Assessed Valuation:	\$393,038,691		
Population:	8,740		
Employees:			
Full Time:			37
Part Time:			14
Salaries Paid:			\$3,971,087

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:	\$6,078,347	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$695	\$646	\$481
Revenue Collected During FY 16:	\$8,953,566	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,157,860	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,024	\$821	\$658
Per Capita Expenditures:	\$933	\$808	\$649
Revenues over (under) Expenditures:	\$795,706	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	81.25%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,628,122	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$758	\$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:	\$725,914	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$1,707,911	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,942,693	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,710	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,797.314	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$549	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,515.835	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,924.596	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$402	\$491	\$356
Per Capita Expenditures:	\$335	\$468	\$345
Operating Income (loss):	\$591.239	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	175.87%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,143.423	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$588	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winfield Village		
Unit Code:	022/135/32	County:	Dupage
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,004,053		
Equalized Assessed Valuation:	\$311,634,862		
Population:	9,080		
Employees:			
Full Time:			33
Part Time:			5
Salaries Paid:	\$2,922,697		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,866,062	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$316	\$646	\$481
Revenue Collected During FY 16:	\$5,334,416	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$4,761,318	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$587	\$821	\$658
Per Capita Expenditures:	\$524	\$808	\$649
Revenues over (under) Expenditures:	\$573,098	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	60.68%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$2,889,160	\$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:	\$575,513	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,279,006	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,957,496	\$12,217,292	\$2,700,000
Per Capita Debt:	\$987	\$1,619	\$786
General Obligation Debt over EAV:	0.16%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12,808,894	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,411	\$1,624	\$1,257
Revenue Collected During FY 16:	\$6,759,418	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,498,309	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$744	\$491	\$356
Per Capita Expenditures:	\$606	\$468	\$345
Operating Income (loss):	\$1,261,109	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	268.50%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$14,762,937	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,626	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Dundee Village		
Unit Code:	045/105/32	County:	Kane
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,299,572		
Equalized Assessed Valuation:	\$628,607,373		
Population:	7,331		
Employees:			
Full Time:	50		
Part Time:	61		
Salaries Paid:	\$5,013,614		

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fund
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,594,667	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$900	\$646	\$481
Revenue Collected During FY 16:	\$10,413,711	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$9,481,319	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$1,421	\$821	\$658
Per Capita Expenditures:	\$1,293	\$808	\$649
Revenues over (under) Expenditures:	\$932,392	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	92.25%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,746,579	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,193	\$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:	\$224,277	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$2,276,400	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$32,057,616	\$12,217,292	\$2,700,000
Per Capita Debt:	\$4,373	\$1,619	\$786
General Obligation Debt over EAV:	2.04%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$21.429.853	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.923	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1.886.322	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2.836.635	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$257	\$491	\$356
Per Capita Expenditures:	\$387	\$468	\$345
Operating Income (loss):	-\$950.313	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	722.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$20.481.496	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.794	\$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:	\$36,543,856	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,370	\$1,619	\$786
General Obligation Debt over EAV:	0.44%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,703,792	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$434	\$1,624	\$1,257
Revenue Collected During FY 16:	\$2,797,261	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$2,581,363	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$258	\$491	\$356
Per Capita Expenditures:	\$238	\$468	\$345
Operating Income (loss):	\$215,898	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	190.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,919,690	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$454	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,274,775	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,219	\$1,619	\$786
General Obligation Debt over EAV:	10.10%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,910,619	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.327	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,758,897	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,911,379	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.192	\$491	\$356
Per Capita Expenditures:	\$1.295	\$468	\$345
Operating Income (loss):	-\$152,482	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	248.94%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,758,137	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.224	\$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:	\$47,986	\$404,199	\$31,109
Per Capita Debt:	\$64	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$317,930	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$425	\$2,411	\$992
Revenue Collected During FY 16:	\$44,727	\$248,742	\$88,690
Expenditures During FY 16:	\$56,709	\$239,956	\$97,758
Per Capita Revenue:	\$60	\$660	\$240
Per Capita Expenditures:	\$76	\$647	\$261
Operating Income (loss):	-\$11,982	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	578.19%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$327,883	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$438	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Valmeyer Village**

Unit Code: **067/030/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,924,911**

Equalized Assessed Valuation: **\$19,289,830**

Population: **1,259**

Employees:

 Full Time: **5**

 Part Time: **14**

 Salaries Paid: **\$222,348**

Blended Component Units

[Empty box for Blended Component Units]

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,067,443	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$848	\$646	\$481
Revenue Collected During FY 16:	\$743,769	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$756,819	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$591	\$821	\$658
Per Capita Expenditures:	\$601	\$808	\$649
Revenues over (under) Expenditures:	-\$13,050	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	145.16%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,098,584	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$873	\$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:	\$94,435	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$763,972	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$937,626	\$12,217,292	\$2,700,000
Per Capita Debt:	\$745	\$1,619	\$786
General Obligation Debt over EAV:	4.67%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,212,418	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,757	\$1,624	\$1,257
Revenue Collected During FY 16:	\$359,392	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$454,755	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$285	\$491	\$356
Per Capita Expenditures:	\$361	\$468	\$345
Operating Income (loss):	-\$95,363	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	465.54%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,117,055	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,682	\$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="53"/>
Part Time:	<input type="text" value="53"/>
Salaries Paid:	<input type="text" value="\$4,092,265"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,827,475	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,002	\$646	\$481
Revenue Collected During FY 16:	\$7,437,655	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$8,376,760	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$758	\$821	\$658
Per Capita Expenditures:	\$854	\$808	\$649
Revenues over (under) Expenditures:	-\$939,105	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	106.11%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,888,370	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$906	\$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:	\$1,414,966	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$5,708,832	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,721,346	\$12,217,292	\$2,700,000
Per Capita Debt:	\$787	\$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:	\$47,530,972	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$4.845	\$1,624	\$1,257
Revenue Collected During FY 16:	\$17,938,965	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$16,321,009	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.828	\$491	\$356
Per Capita Expenditures:	\$1.664	\$468	\$345
Operating Income (loss):	\$1,617,956	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	300.25%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$49,003,911	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$4.995	\$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:	\$411,390	\$404,199	\$31,109
Per Capita Debt:	\$1,659	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$627.665	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.531	\$2,411	\$992
Revenue Collected During FY 16:	\$49.434	\$248,742	\$88,690
Expenditures During FY 16:	\$93.498	\$239,956	\$97,758
Per Capita Revenue:	\$199	\$660	\$240
Per Capita Expenditures:	\$377	\$647	\$261
Operating Income (loss):	-\$44.064	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	624.19%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$583.601	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.353	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

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:	\$43,435	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$1,174	\$920	\$543
Revenue Collected During FY 16:	\$20,339	\$288,018	\$122,354
Expenditures During FY 16:	\$9,872	\$291,959	\$113,390
Per Capita Revenue:	\$550	\$728	\$325
Per Capita Expenditures:	\$267	\$777	\$314
Revenues over (under) Expenditures:	\$10,467	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	546.01%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$53,902	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$1,457	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$19,392	\$34,475	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$101,896	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$113	\$920	\$543
Revenue Collected During FY 16:	\$378,144	\$288,018	\$122,354
Expenditures During FY 16:	\$460,551	\$291,959	\$113,390
Per Capita Revenue:	\$419	\$728	\$325
Per Capita Expenditures:	\$510	\$777	\$314
Revenues over (under) Expenditures:	-\$82,407	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	21.85%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$100,633	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$111	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,115	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$47,118	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$71,144	\$404,199	\$31,109
Per Capita Debt:	\$79	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,176,149	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,302	\$2,411	\$992
Revenue Collected During FY 16:	\$234,331	\$248,742	\$88,690
Expenditures During FY 16:	\$398,174	\$239,956	\$97,758
Per Capita Revenue:	\$260	\$660	\$240
Per Capita Expenditures:	\$441	\$647	\$261
Operating Income (loss):	-\$163,843	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	254.24%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,012,306	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,121	\$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:	\$174,052	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$133	\$646	\$481
Revenue Collected During FY 16:	\$544,417	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$626,930	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$417	\$821	\$658
Per Capita Expenditures:	\$480	\$808	\$649
Revenues over (under) Expenditures:	-\$82,513	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	67.23%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$421,506	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$322	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$373,994	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$47,512	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$890,315	\$12,217,292	\$2,700,000
Per Capita Debt:	\$681	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,280,244	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,745	\$1,624	\$1,257
Revenue Collected During FY 16:	\$844,722	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$868,033	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$646	\$491	\$356
Per Capita Expenditures:	\$664	\$468	\$345
Operating Income (loss):	-\$23,311	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	261.39%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,268,933	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,736	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="1"/>
Part Time:	<input type="text" value="19"/>
Salaries Paid:	<input type="text" value="\$48,177"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$296,044	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$594	\$920	\$543
Revenue Collected During FY 16:	\$177,187	\$288,018	\$122,354
Expenditures During FY 16:	\$168,344	\$291,959	\$113,390
Per Capita Revenue:	\$356	\$728	\$325
Per Capita Expenditures:	\$338	\$777	\$314
Revenues over (under) Expenditures:	\$8,843	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	181.11%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$304,887	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$612	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,541	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$325,798	\$37,746	\$95,132



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:	\$479,730	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$963	\$2,411	\$992
Revenue Collected During FY 16:	\$51,769	\$248,742	\$88,690
Expenditures During FY 16:	\$52,183	\$239,956	\$97,758
Per Capita Revenue:	\$104	\$660	\$240
Per Capita Expenditures:	\$105	\$647	\$261
Operating Income (loss):	-\$414	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	918.53%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$479,316	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$962	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Peoria City		
Unit Code:	072/080/30	County:	Peoria
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,392,247		
Equalized Assessed Valuation:	\$40,180,912		
Population:	4,708		
Employees:			
Full Time:	6		
Part Time:	19		
Salaries Paid:	\$301,479		

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:	\$4,706,245	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,000	\$646	\$481
Revenue Collected During FY 16:	\$1,904,675	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,131,209	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$405	\$821	\$658
Per Capita Expenditures:	\$240	\$808	\$649
Revenues over (under) Expenditures:	\$773,466	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	484.41%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,479,711	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,164	\$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:	\$1,149,531	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$4,361,275	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population 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
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,662,355	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,009	\$646	\$481
Revenue Collected During FY 16:	\$1,256,231	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,469,435	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$763	\$821	\$658
Per Capita Expenditures:	\$892	\$808	\$649
Revenues over (under) Expenditures:	-\$213,204	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	98.89%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,453,100	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$882	\$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:	\$365,783	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,087,317	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,493,550	\$12,217,292	\$2,700,000
Per Capita Debt:	\$907	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,108,184	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,494	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,288,534	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,090,202	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$782	\$491	\$356
Per Capita Expenditures:	\$662	\$468	\$345
Operating Income (loss):	\$198,332	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	395.02%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,306,516	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,615	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,045,543	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,271	\$1,619	\$786
General Obligation Debt over EAV:	3.92%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,747,524	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$440	\$1,624	\$1,257
Revenue Collected During FY 16:	\$941,794	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$664,672	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$237	\$491	\$356
Per Capita Expenditures:	\$167	\$468	\$345
Operating Income (loss):	\$277,122	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	304.61%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,024,646	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$510	\$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:	Winchester City		
Unit Code:	085/040/30	County:	Scott
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,097,000		
Equalized Assessed Valuation:	\$12,763,090		
Population:	1,568		
Employees:			
Full Time:	9		
Part Time:	18		
Salaries Paid:	\$567,390		

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:	\$681,312	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$435	\$646	\$481
Revenue Collected During FY 16:	\$891,937	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$770,831	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$569	\$821	\$658
Per Capita Expenditures:	\$492	\$808	\$649
Revenues over (under) Expenditures:	\$121,106	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	104.10%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$802,418	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$512	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380,245	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$422,173	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,247,269	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,071	\$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:	\$3,309,051	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,110	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,564,815	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,075,895	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$998	\$491	\$356
Per Capita Expenditures:	\$686	\$468	\$345
Operating Income (loss):	\$488,920	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	353.01%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,797,971	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,422	\$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: Windsor City

Unit Code: 086/060/30 County: Shelby

Fiscal Year End: 4/30/2016

Accounting Method: Combination

Appropriation or Budget: \$1,285,800

Equalized Assessed Valuation: \$9,087,967

Population: 1,125

Employees:

Full Time: 4

Part Time: 31

Salaries Paid: \$246,589

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$329,370	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$293	\$646	\$481
Revenue Collected During FY 16:	\$416,132	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$419,383	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$370	\$821	\$658
Per Capita Expenditures:	\$373	\$808	\$649
Revenues over (under) Expenditures:	-\$3,251	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	106.47%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$446,510	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$397	\$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:	\$122,335	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$324,175	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,987	\$12,217,292	\$2,700,000
Per Capita Debt:	\$10	\$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:	\$767.591	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$682	\$1,624	\$1,257
Revenue Collected During FY 16:	\$400.297	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$263.305	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$356	\$491	\$356
Per Capita Expenditures:	\$234	\$468	\$345
Operating Income (loss):	\$136.992	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	300.58%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$791.449	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$704	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$816,648	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$590	\$646	\$481
Revenue Collected During FY 16:	\$776,695	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$784,920	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$562	\$821	\$658
Per Capita Expenditures:	\$568	\$808	\$649
Revenues over (under) Expenditures:	-\$8,225	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	102.99%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$808,423	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$585	\$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:	\$199,964	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$608,459	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,472,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,787	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,747,067	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.432	\$1,624	\$1,257
Revenue Collected During FY 16:	\$561,962	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$777,450	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$406	\$491	\$356
Per Capita Expenditures:	\$562	\$468	\$345
Operating Income (loss):	-\$215,488	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	582.88%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$4,531,579	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.277	\$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:	\$266,504	\$404,199	\$31,109
Per Capita Debt:	\$772	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,062,551	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3,080	\$2,411	\$992
Revenue Collected During FY 16:	\$71,886	\$248,742	\$88,690
Expenditures During FY 16:	\$156,267	\$239,956	\$97,758
Per Capita Revenue:	\$208	\$660	\$240
Per Capita Expenditures:	\$453	\$647	\$261
Operating Income (loss):	-\$84,381	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	799.91%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,249,996	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3,623	\$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:	\$15,109,507	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$907	\$646	\$481
Revenue Collected During FY 16:	\$15,959,317	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$14,406,338	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$958	\$821	\$658
Per Capita Expenditures:	\$865	\$808	\$649
Revenues over (under) Expenditures:	\$1,552,979	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	113.35%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$16,330,302	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$980	\$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:	\$2,986,523	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$16,003,251	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$18,773,330	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,127	\$1,619	\$786
General Obligation Debt over EAV:	1.23%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$34,783,159	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.087	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,934,296	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,296,858	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$236	\$491	\$356
Per Capita Expenditures:	\$198	\$468	\$345
Operating Income (loss):	\$637,438	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	1070.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$35,298,705	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.118	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$486,761	\$12,217,292	\$2,700,000
Per Capita Debt:	\$152	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,538,843	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1.105	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,629,311	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,611,616	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$509	\$491	\$356
Per Capita Expenditures:	\$503	\$468	\$345
Operating Income (loss):	\$17,695	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	220.68%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,556,538	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1.111	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Venedy Village		
Unit Code:	095/060/32	County:	Washington
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,605		
Equalized Assessed Valuation:	\$1,230,584		
Population:	152		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,820		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$40,430	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$266	\$920	\$543
Revenue Collected During FY 16:	\$46,385	\$288,018	\$122,354
Expenditures During FY 16:	\$41,499	\$291,959	\$113,390
Per Capita Revenue:	\$305	\$728	\$325
Per Capita Expenditures:	\$273	\$777	\$314
Revenues over (under) Expenditures:	\$4,886	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	109.20%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$45,316	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$298	\$994	\$582

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,681	\$
Total Unreserved Funds:	\$45,316	\$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:	\$1,233,806	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,041	\$646	\$481
Revenue Collected During FY 16:	\$515,477	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$454,142	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$435	\$821	\$658
Per Capita Expenditures:	\$383	\$808	\$649
Revenues over (under) Expenditures:	\$61,335	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	285.04%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$1,294,481	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$1,092	\$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:	\$249,371	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$1,045,110	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,074,337	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$907	\$1,624	\$1,257
Revenue Collected During FY 16:	\$295,945	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$295,807	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$250	\$491	\$356
Per Capita Expenditures:	\$250	\$468	\$345
Operating Income (loss):	\$138	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	363.46%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,075,135	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$907	\$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:	Wayne City Village		
Unit Code:	096/050/32	County:	Wayne
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,279,070		
Equalized Assessed Valuation:	\$10,857,356		
Population:	1,012		
Employees:			
Full Time:	7		
Part Time:	24		
Salaries Paid:	\$358,756		

Blended Component Units

Number Submitted = 1
 Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$621,927	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$615	\$646	\$481
Revenue Collected During FY 16:	\$514,308	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$689,499	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$508	\$821	\$658
Per Capita Expenditures:	\$681	\$808	\$649
Revenues over (under) Expenditures:	-\$175,191	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	93.33%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$643,503	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$636	\$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:	\$768,577	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$877,538	\$12,217,292	\$2,700,000
Per Capita Debt:	\$867	\$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:	\$3,228,487	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.190	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,109,408	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$766,346	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$1.096	\$491	\$356
Per Capita Expenditures:	\$757	\$468	\$345
Operating Income (loss):	\$343,062	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	450.03%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$3,448,801	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.408	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,134,118	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,120	\$1,619	\$786
General Obligation Debt over EAV:	9.06%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,446,504	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,825	\$1,624	\$1,257
Revenue Collected During FY 16:	\$3,597,189	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$3,356,650	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$628	\$491	\$356
Per Capita Expenditures:	\$586	\$468	\$345
Operating Income (loss):	\$240,539	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	318.38%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,687,043	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,867	\$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:	\$1,533,951	\$12,217,292	\$2,700,000
Per Capita Debt:	\$495	\$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:	\$2,416,862	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$779	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,233,161	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,092,916	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$398	\$491	\$356
Per Capita Expenditures:	\$352	\$468	\$345
Operating Income (loss):	\$140,245	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	234.98%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,568,172	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$828	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$205,784	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$297	\$920	\$543
Revenue Collected During FY 16:	\$246,470	\$288,018	\$122,354
Expenditures During FY 16:	\$274,223	\$291,959	\$113,390
Per Capita Revenue:	\$355	\$728	\$325
Per Capita Expenditures:	\$395	\$777	\$314
Revenues over (under) Expenditures:	-\$27,753	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	61.28%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$168,031	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$242	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,915	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$147,116	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$384.562	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$554	\$2,411	\$992
Revenue Collected During FY 16:	\$171.403	\$248,742	\$88,690
Expenditures During FY 16:	\$187.804	\$239,956	\$97,758
Per Capita Revenue:	\$247	\$660	\$240
Per Capita Expenditures:	\$271	\$647	\$261
Operating Income (loss):	-\$16.401	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	201.36%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$378.161	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$545	\$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:	\$1,264,023	\$12,217,292	\$2,700,000
Per Capita Debt:	\$369	\$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:	\$1,467,233	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$428	\$1,624	\$1,257
Revenue Collected During FY 16:	\$687,115	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$729,100	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$201	\$491	\$356
Per Capita Expenditures:	\$213	\$468	\$345
Operating Income (loss):	-\$41,985	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	181.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,325,248	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$387	\$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:	\$194,259	\$404,199	\$31,109
Per Capita Debt:	\$598	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$414.847	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.276	\$2,411	\$992
Revenue Collected During FY 16:	\$94.798	\$248,742	\$88,690
Expenditures During FY 16:	\$114.783	\$239,956	\$97,758
Per Capita Revenue:	\$292	\$660	\$240
Per Capita Expenditures:	\$353	\$647	\$261
Operating Income (loss):	-\$19.985	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	343.94%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$394.788	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.215	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,230,700**

Equalized Assessed Valuation: **\$6,566,232**

Population: **850**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$63,856**

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:	\$665,877	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$783	\$920	\$543
Revenue Collected During FY 16:	\$284,033	\$288,018	\$122,354
Expenditures During FY 16:	\$193,823	\$291,959	\$113,390
Per Capita Revenue:	\$334	\$728	\$325
Per Capita Expenditures:	\$228	\$777	\$314
Revenues over (under) Expenditures:	\$90,210	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	390.09%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$756,087	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$890	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,900	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$707,187	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$195,246	\$404,199	\$31,109
Per Capita Debt:	\$230	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,023,586	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,204	\$2,411	\$992
Revenue Collected During FY 16:	\$165,334	\$248,742	\$88,690
Expenditures During FY 16:	\$138,594	\$239,956	\$97,758
Per Capita Revenue:	\$195	\$660	\$240
Per Capita Expenditures:	\$163	\$647	\$261
Operating Income (loss):	\$26,740	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	757.84%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,050,326	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,236	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$860,375**

Equalized Assessed Valuation: **\$5,569,111**

Population: **600**

Employees:

 Full Time: **2**

 Part Time: **13**

 Salaries Paid: **\$99,656**

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:	\$275,950	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$460	\$920	\$543
Revenue Collected During FY 16:	\$236,621	\$288,018	\$122,354
Expenditures During FY 16:	\$268,817	\$291,959	\$113,390
Per Capita Revenue:	\$394	\$728	\$325
Per Capita Expenditures:	\$448	\$777	\$314
Revenues over (under) Expenditures:	-\$32,196	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	97.48%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$262,033	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$437	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,000	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$208,033	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$231,037	\$404,199	\$31,109
Per Capita Debt:	\$385	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$535.021	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$892	\$2,411	\$992
Revenue Collected During FY 16:	\$386.742	\$248,742	\$88,690
Expenditures During FY 16:	\$194.340	\$239,956	\$97,758
Per Capita Revenue:	\$645	\$660	\$240
Per Capita Expenditures:	\$324	\$647	\$261
Operating Income (loss):	\$192.402	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	375.33%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$729.423	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.216	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32 County: Knox

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$872,000

Equalized Assessed Valuation: \$7,420,386

Population: 685

Employees:

 Full Time: 2

 Part Time: 22

 Salaries Paid: \$163,407

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:	\$396,226	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$578	\$920	\$543
Revenue Collected During FY 16:	\$222,553	\$288,018	\$122,354
Expenditures During FY 16:	\$184,474	\$291,959	\$113,390
Per Capita Revenue:	\$325	\$728	\$325
Per Capita Expenditures:	\$269	\$777	\$314
Revenues over (under) Expenditures:	\$38,079	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	235.43%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$434,305	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$634	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,484	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$320,177	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$47,257	\$404,199	\$31,109
Per Capita Debt:	\$69	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$769,454	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,123	\$2,411	\$992
Revenue Collected During FY 16:	\$264,687	\$248,742	\$88,690
Expenditures During FY 16:	\$350,250	\$239,956	\$97,758
Per Capita Revenue:	\$386	\$660	\$240
Per Capita Expenditures:	\$511	\$647	\$261
Operating Income (loss):	-\$85,563	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	195.26%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$683,891	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$998	\$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:	\$56,011,087	\$134,742,616	\$79,395,355
Per Capita Debt:	\$2,129	\$2,570	\$1,961
General Obligation Debt over EAV:	2.02%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$294.569	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$11	\$1,390	\$1,114
Revenue Collected During FY 16:	\$440.643	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$530.174	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$17	\$455	\$325
Per Capita Expenditures:	\$20	\$438	\$333
Operating Income (loss):	-\$89.531	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	38.67%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$205.038	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$8	\$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: **Volo Village**

Unit Code: **049/192/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,350,258**

Equalized Assessed Valuation: **\$120,623,036**

Population: **2,929**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$346,659**

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:	\$5,164,937	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$1,763	\$646	\$481
Revenue Collected During FY 16:	\$2,707,375	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,661,132	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$924	\$821	\$658
Per Capita Expenditures:	\$567	\$808	\$649
Revenues over (under) Expenditures:	\$1,046,243	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	366.08%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$6,081,074	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$2,076	\$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:	\$2,650,128	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$5,437,473	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,290,729	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,806	\$1,619	\$786
General Obligation Debt over EAV:	1.32%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$10,641,440	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3.633	\$1,624	\$1,257
Revenue Collected During FY 16:	\$1,305,852	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$1,525,885	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$446	\$491	\$356
Per Capita Expenditures:	\$521	\$468	\$345
Operating Income (loss):	-\$220,033	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	692.06%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$10,560,087	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3.605	\$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: **Wadsworth Village**

Unit Code: **049/195/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,941,250**

Equalized Assessed Valuation: **\$122,219,623**

Population: **3,815**

Employees:

 Full Time: **4**

 Part Time: **12**

 Salaries Paid: **\$272,064**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,479,502	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$650	\$646	\$481
Revenue Collected During FY 16:	\$2,010,882	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$1,302,666	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$527	\$821	\$658
Per Capita Expenditures:	\$341	\$808	\$649
Revenues over (under) Expenditures:	\$708,216	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	244.71%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$3,187,718	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$836	\$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:	\$256,875	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$2,820,249	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: **049/200/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,685,798**

Equalized Assessed Valuation: **\$340,395,722**

Population: **13,814**

Employees:

Full Time:	67
Part Time:	17
Salaries Paid:	\$5,720,334

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,439,889	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$321	\$646	\$481
Revenue Collected During FY 16:	\$9,511,836	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$9,672,420	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$689	\$821	\$658
Per Capita Expenditures:	\$700	\$808	\$649
Revenues over (under) Expenditures:	-\$160,584	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	45.81%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$4,431,117	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$321	\$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:	\$1,200,477	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$7,776,983	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$37,284,819	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,699	\$1,619	\$786
General Obligation Debt over EAV:	3.92%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$46,069,897	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$3,335	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,331,150	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,179,981	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$386	\$491	\$356
Per Capita Expenditures:	\$375	\$468	\$345
Operating Income (loss):	\$151,169	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	886.01%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$45,895,298	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$3,322	\$1,640	\$1,293



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Waukegan City	
Unit Code:	049/205/30	County: Lake
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$147,713,392	
Equalized Assessed Valuation:	\$941,401,930	
Population:	88,475	
Employees:		
Full Time:	462	
Part Time:	11	
Salaries Paid:	\$40,172,149	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$40,180,586	\$23,196,720	\$20,609,242
Per Capita Beginning Fund Balance:	\$454	\$497	\$454
Revenue Collected During FY 16:	\$81,870,754	\$54,761,891	\$41,893,159
Expenditures During FY 16:	\$81,915,746	\$51,999,467	\$38,063,518
Per Capita Revenue:	\$925	\$1,094	\$1,054
Per Capita Expenditures:	\$926	\$1,034	\$1,010
Revenues over (under) Expenditures:	-\$44,992	\$2,762,425	\$2,089,080
Ratio of Fund Balance to Expenditures:	49.05%	51.84%	55.96%
Ending Fund Balance for FY 16:	\$40,177,548	\$23,891,043	\$19,840,444
Per Capita Ending Fund Balance:	\$454	\$507	\$464

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,471,255	\$9,311,174	\$7,124,864
Total Unrestricted Net Assets:	-\$166,451,936	-\$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:	\$329,135,342	\$134,742,616	\$79,395,355
Per Capita Debt:	\$3,720	\$2,570	\$1,961
General Obligation Debt over EAV:	7.19%	5.41%	3.75%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$66,376,280	\$68,997,540	\$48,498,155
Per Capita Beginning Retained Earnings for FY 16:	\$750	\$1,390	\$1,114
Revenue Collected During FY 16:	\$14,097,237	\$24,255,253	\$13,918,693
Expenditures During FY 16:	\$14,228,103	\$23,632,231	\$13,638,345
Per Capita Revenue:	\$159	\$455	\$325
Per Capita Expenditures:	\$161	\$438	\$333
Operating Income (loss):	-\$130,866	\$623,023	\$111,738
Ratio of Retained Earnings to Expenditures:	450.85%	395.34%	334.96%
Ending Retained Earnings for FY 16:	\$64,147,868	\$69,267,103	\$46,368,533
Per Capita Ending Retained Earnings:	\$725	\$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: **Winthrop Harbor Village**

Unit Code: **049/210/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,364,286**

Equalized Assessed Valuation: **\$10,934,649**

Population: **6,700**

Employees:

 Full Time: **30**

 Part Time: **75**

 Salaries Paid: **\$2,864,999**

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:	\$641,279	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$96	\$646	\$481
Revenue Collected During FY 16:	\$5,252,219	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$5,842,285	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$784	\$821	\$658
Per Capita Expenditures:	\$872	\$808	\$649
Revenues over (under) Expenditures:	-\$590,066	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	7.35%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$429,298	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$64	\$648	\$496

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,504	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$131,794	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,655,722	\$12,217,292	\$2,700,000
Per Capita Debt:	\$247	\$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:	\$2,034,418	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$304	\$1,624	\$1,257
Revenue Collected During FY 16:	\$675,703	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$722,693	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$101	\$491	\$356
Per Capita Expenditures:	\$108	\$468	\$345
Operating Income (loss):	-\$46,990	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	279.76%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,021,786	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$302	\$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:	\$82,191,745	\$12,217,292	\$2,700,000
Per Capita Debt:	\$3,367	\$1,619	\$786
General Obligation Debt over EAV:	4.53%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,156,383	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$211	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,858,123	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,379,525	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$240	\$491	\$356
Per Capita Expenditures:	\$220	\$468	\$345
Operating Income (loss):	\$478,598	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	103.69%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$5,577,935	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$228	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,153,508**

Equalized Assessed Valuation: **\$10,567,198**

Population: **955**

Employees:

 Full Time: **3**

 Part Time: **14**

 Salaries Paid: **\$147,889**

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:	\$418,439	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$438	\$920	\$543
Revenue Collected During FY 16:	\$403,611	\$288,018	\$122,354
Expenditures During FY 16:	\$301,458	\$291,959	\$113,390
Per Capita Revenue:	\$423	\$728	\$325
Per Capita Expenditures:	\$316	\$777	\$314
Revenues over (under) Expenditures:	\$102,153	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	166.97%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$503,338	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$527	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,452	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$385,886	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,338,721	\$404,199	\$31,109
Per Capita Debt:	\$1,402	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,143,635	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2,245	\$2,411	\$992
Revenue Collected During FY 16:	\$277,495	\$248,742	\$88,690
Expenditures During FY 16:	\$227,871	\$239,956	\$97,758
Per Capita Revenue:	\$291	\$660	\$240
Per Capita Expenditures:	\$239	\$647	\$261
Operating Income (loss):	\$49,624	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	970.07%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$2,210,513	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2,315	\$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:	\$1,450,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,198	\$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:	\$1,223,527	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,011	\$1,624	\$1,257
Revenue Collected During FY 16:	\$643,197	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$317,859	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$532	\$491	\$356
Per Capita Expenditures:	\$263	\$468	\$345
Operating Income (loss):	\$325,338	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	490.62%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$1,559,482	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,289	\$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="152"/>
Part Time:	<input type="text" value="188"/>
Salaries Paid:	<input type="text" value="\$10,602,431"/>

Blended Component Units

Number Submitted = 1
 Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,663,932	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$348	\$646	\$481
Revenue Collected During FY 16:	\$20,466,651	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$18,505,593	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$821	\$821	\$658
Per Capita Expenditures:	\$743	\$808	\$649
Revenues over (under) Expenditures:	\$1,961,058	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	47.57%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$8,803,849	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$353	\$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:	\$4,032,165	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,944,395	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,015,920	\$12,217,292	\$2,700,000
Per Capita Debt:	\$683	\$1,619	\$786
General Obligation Debt over EAV:	0.51%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$36,536,121	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$1,466	\$1,624	\$1,257
Revenue Collected During FY 16:	\$5,312,239	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$4,781,708	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$213	\$491	\$356
Per Capita Expenditures:	\$192	\$468	\$345
Operating Income (loss):	\$530,531	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	761.30%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$36,402,940	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$1,461	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population 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:	\$105,884	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$456	\$920	\$543
Revenue Collected During FY 16:	\$100,015	\$288,018	\$122,354
Expenditures During FY 16:	\$86,006	\$291,959	\$113,390
Per Capita Revenue:	\$431	\$728	\$325
Per Capita Expenditures:	\$371	\$777	\$314
Revenues over (under) Expenditures:	\$14,009	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	126.20%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$108,536	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$468	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,703	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$56,833	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$200,000	\$404,199	\$31,109
Per Capita Debt:	\$862	\$992	\$77
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$544.627	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.348	\$2,411	\$992
Revenue Collected During FY 16:	\$119.943	\$248,742	\$88,690
Expenditures During FY 16:	\$159.175	\$239,956	\$97,758
Per Capita Revenue:	\$517	\$660	\$240
Per Capita Expenditures:	\$686	\$647	\$261
Operating Income (loss):	-\$39.232	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	324.64%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$516.752	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.227	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,086,739	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1,874	\$2,411	\$992
Revenue Collected During FY 16:	\$114,047	\$248,742	\$88,690
Expenditures During FY 16:	\$151,702	\$239,956	\$97,758
Per Capita Revenue:	\$197	\$660	\$240
Per Capita Expenditures:	\$262	\$647	\$261
Operating Income (loss):	-\$37,655	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	689.62%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$1,046,164	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1,804	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$1,151,050**

Population: **230**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$3,090**

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:	\$84,708	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$368	\$920	\$543
Revenue Collected During FY 16:	\$59,340	\$288,018	\$122,354
Expenditures During FY 16:	\$35,450	\$291,959	\$113,390
Per Capita Revenue:	\$258	\$728	\$325
Per Capita Expenditures:	\$154	\$777	\$314
Revenues over (under) Expenditures:	\$23,890	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	306.34%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$108,598	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$472	\$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:	\$7,331	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$101,267	\$37,746	\$95,132



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="66"/>
Part Time:	<input type="text" value="120"/>
Salaries Paid:	<input type="text" value="\$4,857,650"/>

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,723,700	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$443	\$646	\$481
Revenue Collected During FY 16:	\$10,450,376	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$10,023,486	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$981	\$821	\$658
Per Capita Expenditures:	\$941	\$808	\$649
Revenues over (under) Expenditures:	\$426,890	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	50.62%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$5,074,098	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$476	\$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:	\$1,289,315	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	-\$11,528,976	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,485,470	\$12,217,292	\$2,700,000
Per Capita Debt:	\$796	\$1,619	\$786
General Obligation Debt over EAV:	0.00%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$22,382,977	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2.100	\$1,624	\$1,257
Revenue Collected During FY 16:	\$4,444,181	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$5,107,369	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$417	\$491	\$356
Per Capita Expenditures:	\$479	\$468	\$345
Operating Income (loss):	-\$663,188	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	430.92%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$22,008,480	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2.065	\$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: **Worden Village**

Unit Code: **057/135/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,112,100**

Equalized Assessed Valuation: **\$12,679,359**

Population: **1,044**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$205,744**

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:	\$164,847	\$3,817,854	\$1,820,140
Per Capita Beginning Fund Balance:	\$158	\$646	\$481
Revenue Collected During FY 16:	\$570,662	\$5,893,724	\$2,707,375
Expenditures During FY 16:	\$510,380	\$5,721,648	\$2,731,784
Per Capita Revenue:	\$547	\$821	\$658
Per Capita Expenditures:	\$489	\$808	\$649
Revenues over (under) Expenditures:	\$60,282	\$172,076	\$62,092
Ratio of Fund Balance to Expenditures:	42.88%	91.63%	76.49%
Ending Fund Balance for FY 16:	\$218,874	\$3,813,420	\$1,927,569
Per Capita Ending Fund Balance:	\$210	\$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:	\$71,898	\$1,698,177	\$652,515
Total Unrestricted Net Assets:	\$146,976	-\$4,275,084	\$280,887



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$891,586	\$12,217,292	\$2,700,000
Per Capita Debt:	\$854	\$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:	\$886.612	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$849	\$1,624	\$1,257
Revenue Collected During FY 16:	\$269.886	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$339.750	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$259	\$491	\$356
Per Capita Expenditures:	\$325	\$468	\$345
Operating Income (loss):	-\$69.864	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	242.24%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$823.003	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$788	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vernon Village**

Unit Code: 058/065/32 County: Marion

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,920

Equalized Assessed Valuation: \$1,667,836

Population: 129

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$23,737

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:	\$31,786	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$246	\$920	\$543
Revenue Collected During FY 16:	\$29,243	\$288,018	\$122,354
Expenditures During FY 16:	\$20,331	\$291,959	\$113,390
Per Capita Revenue:	\$227	\$728	\$325
Per Capita Expenditures:	\$158	\$777	\$314
Revenues over (under) Expenditures:	\$8,912	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	200.18%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$40,698	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$315	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,438	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$33,260	\$37,746	\$95,132



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:	\$365.434	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$2.833	\$2,411	\$992
Revenue Collected During FY 16:	\$43.111	\$248,742	\$88,690
Expenditures During FY 16:	\$71.324	\$239,956	\$97,758
Per Capita Revenue:	\$334	\$660	\$240
Per Capita Expenditures:	\$553	\$647	\$261
Operating Income (loss):	-\$28.213	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	472.80%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$337.221	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$2.614	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,368	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$187	\$920	\$543
Revenue Collected During FY 16:	\$43,827	\$288,018	\$122,354
Expenditures During FY 16:	\$35,611	\$291,959	\$113,390
Per Capita Revenue:	\$402	\$728	\$325
Per Capita Expenditures:	\$327	\$777	\$314
Revenues over (under) Expenditures:	\$8,216	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	80.27%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$28,584	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$262	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,667	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$13,918	\$37,746	\$95,132



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:	\$352.740	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$3.236	\$2,411	\$992
Revenue Collected During FY 16:	\$188.258	\$248,742	\$88,690
Expenditures During FY 16:	\$183.293	\$239,956	\$97,758
Per Capita Revenue:	\$1.727	\$660	\$240
Per Capita Expenditures:	\$1.682	\$647	\$261
Operating Income (loss):	\$4.965	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	195.15%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$357.705	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$3.282	\$2,419	\$990



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$301,697	\$350,240	\$190,484
Per Capita Beginning Fund Balance:	\$831	\$920	\$543
Revenue Collected During FY 16:	\$159,190	\$288,018	\$122,354
Expenditures During FY 16:	\$119,514	\$291,959	\$113,390
Per Capita Revenue:	\$439	\$728	\$325
Per Capita Expenditures:	\$329	\$777	\$314
Revenues over (under) Expenditures:	\$39,676	-\$3,941	\$7,169
Ratio of Fund Balance to Expenditures:	285.63%	284.33%	169.26%
Ending Fund Balance for FY 16:	\$341,373	\$372,292	\$191,191
Per Capita Ending Fund Balance:	\$940	\$994	\$582

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,812	\$128,156	\$28,755
Total Unrestricted Net Assets:	\$301,561	\$37,746	\$95,132



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:	\$209.114	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$576	\$2,411	\$992
Revenue Collected During FY 16:	\$84.910	\$248,742	\$88,690
Expenditures During FY 16:	\$70.764	\$239,956	\$97,758
Per Capita Revenue:	\$234	\$660	\$240
Per Capita Expenditures:	\$195	\$647	\$261
Operating Income (loss):	\$14.146	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	315.50%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$223.260	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$615	\$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:	\$1,695,000	\$12,217,292	\$2,700,000
Per Capita Debt:	\$1,605	\$1,619	\$786
General Obligation Debt over EAV:	42.61%	2.32%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,310,826	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,188	\$1,624	\$1,257
Revenue Collected During FY 16:	\$369,772	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$385,773	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$350	\$491	\$356
Per Capita Expenditures:	\$365	\$468	\$345
Operating Income (loss):	-\$16,001	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	588.38%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,269,825	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,149	\$1,640	\$1,293



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,485,926	\$12,217,292	\$2,700,000
Per Capita Debt:	\$2,204	\$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:	\$2,422,651	\$9,623,811	\$4,125,866
Per Capita Beginning Retained Earnings for FY 16:	\$2,148	\$1,624	\$1,257
Revenue Collected During FY 16:	\$377,041	\$3,004,894	\$1,242,782
Expenditures During FY 16:	\$401,006	\$2,872,631	\$1,212,643
Per Capita Revenue:	\$334	\$491	\$356
Per Capita Expenditures:	\$356	\$468	\$345
Operating Income (loss):	-\$23,965	\$132,264	\$21,350
Ratio of Retained Earnings to Expenditures:	623.10%	389.61%	332.43%
Ending Retained Earnings for FY 16:	\$2,498,673	\$9,711,772	\$4,349,569
Per Capita Ending Retained Earnings:	\$2,215	\$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:	\$164.591	\$846,229	\$407,239
Per Capita Beginning Retained Earnings for FY 16:	\$1.159	\$2,411	\$992
Revenue Collected During FY 16:	\$38.754	\$248,742	\$88,690
Expenditures During FY 16:	\$30.628	\$239,956	\$97,758
Per Capita Revenue:	\$273	\$660	\$240
Per Capita Expenditures:	\$216	\$647	\$261
Operating Income (loss):	\$8.126	\$8,786	\$
Ratio of Retained Earnings to Expenditures:	563.92%	455.53%	337.33%
Ending Retained Earnings for FY 16:	\$172.717	\$852,881	\$416,480
Per Capita Ending Retained Earnings:	\$1.216	\$2,419	\$990