



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,001,107**

Equalized Assessed Valuation: **\$3,175,801**

Population: **664**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$125,902**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$247,753	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$373	\$1,004	\$585
Revenue Collected During FY 17:	\$200,539	\$291,808	\$120,451
Expenditures During FY 17:	\$151,572	\$277,854	\$113,672
Per Capita Revenue:	\$302	\$764	\$319
Per Capita Expenditures:	\$228	\$713	\$311
Revenues over (under) Expenditures:	\$48,967	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	195.76%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$296,720	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$447	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$221,948	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$81,812	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$404,606	\$389,938	\$25,360
Per Capita Debt:	\$609	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,467,216	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,210	\$2,407	\$1,005
Revenue Collected During FY 17:	\$253,354	\$251,128	\$92,185
Expenditures During FY 17:	\$303,467	\$254,709	\$100,336
Per Capita Revenue:	\$382	\$663	\$253
Per Capita Expenditures:	\$457	\$689	\$271
Operating Income (loss):	-\$50,113	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	466.97%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,417,103	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2,134	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$48,697	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$3,746	\$1,004	\$585
Revenue Collected During FY 17:	\$6,309	\$291,808	\$120,451
Expenditures During FY 17:	\$4,099	\$277,854	\$113,672
Per Capita Revenue:	\$485	\$764	\$319
Per Capita Expenditures:	\$315	\$713	\$311
Revenues over (under) Expenditures:	\$2,210	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	1241.94%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$50,907	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$3,916	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$48,697	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,463,453**

Equalized Assessed Valuation: **\$18,705,322**

Population: **1,256**

Employees:

 Full Time: **5**

 Part Time: **10**

 Salaries Paid: **\$314,134**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$1,098,584	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$875	\$648	\$503
Revenue Collected During FY 17:	\$895,312	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$866,838	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$713	\$832	\$667
Per Capita Expenditures:	\$690	\$808	\$653
Revenues over (under) Expenditures:	\$28,474	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	136.07%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$1,179,480	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$939	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,333	\$24,639	\$
Total Unreserved Funds:	\$1,117,147	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$856,685	\$12,910,874	\$2,695,169
Per Capita Debt:	\$682	\$1,725	\$809
General Obligation Debt over EAV:	4.42%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,117,055	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,686	\$1,649	\$1,307
Revenue Collected During FY 17:	\$384,849	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$506,341	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$306	\$519	\$373
Per Capita Expenditures:	\$403	\$488	\$359
Operating Income (loss):	-\$121,492	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	394.11%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,995,563	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,589	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,043,229		
Equalized Assessed Valuation:	\$53,351,245		
Population:	7,200		
Employees:			
Full Time:	42		
Part Time:	47		
Salaries Paid:	\$2,398,999		

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 17:	\$7,039,095	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$978	\$648	\$503
Revenue Collected During FY 17:	\$5,582,466	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$5,537,896	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$775	\$832	\$667
Per Capita Expenditures:	\$769	\$808	\$653
Revenues over (under) Expenditures:	\$44,570	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	127.91%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$7,083,665	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$984	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,736,225	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$1,503,191	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$3,903,373	\$12,910,874	\$2,695,169
Per Capita Debt:	\$542	\$1,725	\$809
General Obligation Debt over EAV:	3.77%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$11,007,649	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,529	\$1,649	\$1,307
Revenue Collected During FY 17:	\$2,408,576	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$3,037,678	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$335	\$519	\$373
Per Capita Expenditures:	\$422	\$488	\$359
Operating Income (loss):	-\$629,102	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	350.65%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$10,651,616	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,479	\$1,691	\$1,326



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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 17:	\$341,373	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$943	\$1,004	\$585
Revenue Collected During FY 17:	\$151,713	\$291,808	\$120,451
Expenditures During FY 17:	\$165,757	\$277,854	\$113,672
Per Capita Revenue:	\$419	\$764	\$319
Per Capita Expenditures:	\$458	\$713	\$311
Revenues over (under) Expenditures:	-\$14,044	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	197.48%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$327,329	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$904	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,612	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$277,717	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$223.260	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$617	\$2,407	\$1,005
Revenue Collected During FY 17:	\$85.013	\$251,128	\$92,185
Expenditures During FY 17:	\$74.737	\$254,709	\$100,336
Per Capita Revenue:	\$235	\$663	\$253
Per Capita Expenditures:	\$206	\$689	\$271
Operating Income (loss):	\$10.276	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	312.48%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$233.536	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$645	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$45,316	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$285	\$1,004	\$585
Revenue Collected During FY 17:	\$43,907	\$291,808	\$120,451
Expenditures During FY 17:	\$45,625	\$277,854	\$113,672
Per Capita Revenue:	\$276	\$764	\$319
Per Capita Expenditures:	\$287	\$713	\$311
Revenues over (under) Expenditures:	-\$1,718	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	95.56%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$43,598	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$274	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$43,598	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Venice City		
Unit Code:	057/120/30	County:	Madison
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,448,610		
Equalized Assessed Valuation:	\$12,719,708		
Population:	1,915		
Employees:			
Full Time:	23		
Part Time:	30		
Salaries Paid:	\$972,185		

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$1,780,119	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$930	\$648	\$503
Revenue Collected During FY 17:	\$2,529,537	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$2,299,660	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,321	\$832	\$667
Per Capita Expenditures:	\$1,201	\$808	\$653
Revenues over (under) Expenditures:	\$229,877	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	87.40%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$2,009,996	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,050	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$1,836,240	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$3,846,236	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$	\$1,649	\$1,307
Revenue Collected During FY 17:	\$	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$	\$519	\$373
Per Capita Expenditures:	\$	\$488	\$359
Operating Income (loss):	\$	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	0.00%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$	\$1,691	\$1,326



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,850		
Equalized Assessed Valuation:	\$1,581,051		
Population:	294		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$33,919		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$67,545	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$230	\$1,004	\$585
Revenue Collected During FY 17:	\$95,364	\$291,808	\$120,451
Expenditures During FY 17:	\$85,235	\$277,854	\$113,672
Per Capita Revenue:	\$324	\$764	\$319
Per Capita Expenditures:	\$290	\$713	\$311
Revenues over (under) Expenditures:	\$10,129	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	91.13%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$77,674	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$264	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,414	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$61,260	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$609,986	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,075	\$2,407	\$1,005
Revenue Collected During FY 17:	\$433,357	\$251,128	\$92,185
Expenditures During FY 17:	\$148,579	\$254,709	\$100,336
Per Capita Revenue:	\$1,474	\$663	\$253
Per Capita Expenditures:	\$505	\$689	\$271
Operating Income (loss):	\$284,778	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	602.21%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$894,764	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$3,043	\$2,394	\$1,045



FISCAL YEAR 2017

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: 4/30/2017

Accounting Method: Cash With Assets

Appropriation or Budget: \$113,200

Equalized Assessed Valuation: \$1,178,581

Population: 219

Employees:

 Full Time: 1

 Part Time: 8

 Salaries Paid: \$22,547

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$171,750	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$784	\$1,004	\$585
Revenue Collected During FY 17:	\$41,811	\$291,808	\$120,451
Expenditures During FY 17:	\$31,260	\$277,854	\$113,672
Per Capita Revenue:	\$191	\$764	\$319
Per Capita Expenditures:	\$143	\$713	\$311
Revenues over (under) Expenditures:	\$10,551	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	583.18%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$182,301	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$832	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,640	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$163,661	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$57.901	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$264	\$2,407	\$1,005
Revenue Collected During FY 17:	\$56.542	\$251,128	\$92,185
Expenditures During FY 17:	\$56.989	\$254,709	\$100,336
Per Capita Revenue:	\$258	\$663	\$253
Per Capita Expenditures:	\$260	\$689	\$271
Operating Income (loss):	-\$447	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	100.82%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$57.454	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$262	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Vermont Village**

Unit Code: **029/105/32** County: **Fulton**

Fiscal Year End: **3/31/2017**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$663,625**

Equalized Assessed Valuation: **\$3,220,884**

Population: **667**

Employees:

 Full Time: **2**

 Part Time: **13**

 Salaries Paid: **\$85,830**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$427,487	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$641	\$1,004	\$585
Revenue Collected During FY 17:	\$273,523	\$291,808	\$120,451
Expenditures During FY 17:	\$244,752	\$277,854	\$113,672
Per Capita Revenue:	\$410	\$764	\$319
Per Capita Expenditures:	\$367	\$713	\$311
Revenues over (under) Expenditures:	\$28,771	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	168.97%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$413,558	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$620	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,954	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$256,675	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$338,000	\$389,938	\$25,360
Per Capita Debt:	\$507	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,961,008	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,940	\$2,407	\$1,005
Revenue Collected During FY 17:	\$165,308	\$251,128	\$92,185
Expenditures During FY 17:	\$309,285	\$254,709	\$100,336
Per Capita Revenue:	\$248	\$663	\$253
Per Capita Expenditures:	\$464	\$689	\$271
Operating Income (loss):	-\$143,977	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	601.30%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,859,731	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2,788	\$2,394	\$1,045



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$43,920**

Equalized Assessed Valuation: **\$1,650,483**

Population: **129**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$26,637**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$40,698	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$315	\$1,004	\$585
Revenue Collected During FY 17:	\$44,442	\$291,808	\$120,451
Expenditures During FY 17:	\$26,454	\$277,854	\$113,672
Per Capita Revenue:	\$345	\$764	\$319
Per Capita Expenditures:	\$205	\$713	\$311
Revenues over (under) Expenditures:	\$17,988	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	221.84%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$58,686	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$455	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,285	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$57,401	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$337,221	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,614	\$2,407	\$1,005
Revenue Collected During FY 17:	\$55,111	\$251,128	\$92,185
Expenditures During FY 17:	\$75,786	\$254,709	\$100,336
Per Capita Revenue:	\$427	\$663	\$253
Per Capita Expenditures:	\$587	\$689	\$271
Operating Income (loss):	-\$20,675	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	417.68%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$316,546	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2,454	\$2,394	\$1,045



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	105
Part Time:	18
Salaries Paid:	\$10,774,863

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 17:	\$27,249,364	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$1,035	\$508	\$474
Revenue Collected During FY 17:	\$31,060,244	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$28,656,148	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$1,180	\$1,100	\$1,058
Per Capita Expenditures:	\$1,088	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$2,404,096	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	102.83%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$29,467,952	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$1,119	\$512	\$497
<u>Equity</u>			
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>			
Total Restricted Net Assets:	\$2,495,260	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	\$3,774,935	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$50,769,641	\$127,449,562	\$75,620,772
Per Capita Debt:	\$1,928	\$2,363	\$1,782
General Obligation Debt over EAV:	1.77%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$205.038	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$8	\$1,421	\$1,109
Revenue Collected During FY 17:	\$409.916	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$508.552	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$16	\$463	\$328
Per Capita Expenditures:	\$19	\$427	\$319
Operating Income (loss):	-\$98.636	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	29.18%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$148.402	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$6	\$1,456	\$1,227



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$161,485	
Equalized Assessed Valuation:	\$2,435,147	
Population:	212	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$25,249

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 17:	\$116,663	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$550	\$1,004	\$585
Revenue Collected During FY 17:	\$58,744	\$291,808	\$120,451
Expenditures During FY 17:	\$66,916	\$277,854	\$113,672
Per Capita Revenue:	\$277	\$764	\$319
Per Capita Expenditures:	\$316	\$713	\$311
Revenues over (under) Expenditures:	-\$8,172	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	162.13%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$108,491	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$512	\$1,044	\$584

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$24,216	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$84,275	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$163,255	\$389,938	\$25,360
Per Capita Debt:	\$770	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$169.620	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$800	\$2,407	\$1,005
Revenue Collected During FY 17:	\$47.551	\$251,128	\$92,185
Expenditures During FY 17:	\$91.852	\$254,709	\$100,336
Per Capita Revenue:	\$224	\$663	\$253
Per Capita Expenditures:	\$433	\$689	\$271
Operating Income (loss):	-\$44.301	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	136.44%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$125.319	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$591	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$339,712	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$711	\$1,004	\$585
Revenue Collected During FY 17:	\$212,499	\$291,808	\$120,451
Expenditures During FY 17:	\$175,788	\$277,854	\$113,672
Per Capita Revenue:	\$445	\$764	\$319
Per Capita Expenditures:	\$368	\$713	\$311
Revenues over (under) Expenditures:	\$36,711	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	214.13%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$376,423	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$787	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,257	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$142,166	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$746.699	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1.562	\$2,407	\$1,005
Revenue Collected During FY 17:	\$89.613	\$251,128	\$92,185
Expenditures During FY 17:	\$126.785	\$254,709	\$100,336
Per Capita Revenue:	\$187	\$663	\$253
Per Capita Expenditures:	\$265	\$689	\$271
Operating Income (loss):	-\$37.172	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	559.63%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$709.527	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1.484	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32** County: **Knox**

Fiscal Year End: **4/30/2017**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$190,758**

Equalized Assessed Valuation: **\$1,947,360**

Population: **325**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$42,612**

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 17:	\$513,294	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,579	\$1,004	\$585
Revenue Collected During FY 17:	\$95,922	\$291,808	\$120,451
Expenditures During FY 17:	\$83,013	\$277,854	\$113,672
Per Capita Revenue:	\$295	\$764	\$319
Per Capita Expenditures:	\$255	\$713	\$311
Revenues over (under) Expenditures:	\$12,909	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	652.40%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$541,573	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,666	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,315	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$422,258	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$186,512	\$389,938	\$25,360
Per Capita Debt:	\$574	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$392.066	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1.206	\$2,407	\$1,005
Revenue Collected During FY 17:	\$94.082	\$251,128	\$92,185
Expenditures During FY 17:	\$108.100	\$254,709	\$100,336
Per Capita Revenue:	\$289	\$663	\$253
Per Capita Expenditures:	\$333	\$689	\$271
Operating Income (loss):	-\$14.018	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	335.50%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$362.678	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1.116	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vienna City		
Unit Code:	044/040/30	County:	Johnson
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,095,464		
Equalized Assessed Valuation:	\$10,359,793		
Population:	1,697		
Employees:			
Full Time:			14
Part Time:			15
Salaries Paid:			\$678,678

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 17:	\$1,453,100	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$856	\$648	\$503
Revenue Collected During FY 17:	\$1,125,124	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$972,652	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$663	\$832	\$667
Per Capita Expenditures:	\$573	\$808	\$653
Revenues over (under) Expenditures:	\$152,472	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	165.07%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$1,605,572	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$946	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$506,921	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$1,098,651	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,459,600	\$12,910,874	\$2,695,169
Per Capita Debt:	\$860	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$4,306,516	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2,538	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,151,048	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,136,730	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$678	\$519	\$373
Per Capita Expenditures:	\$670	\$488	\$359
Operating Income (loss):	\$14,318	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	380.11%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$4,320,834	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2,546	\$1,691	\$1,326



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$8,987,946	
Equalized Assessed Valuation:	\$20,358,323	
Population:	2,222	
Employees:		
Full Time:	11	
Part Time:	46	
Salaries Paid:	\$631,724	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$1,396,039	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$628	\$648	\$503
Revenue Collected During FY 17:	\$1,502,147	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$2,317,278	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$676	\$832	\$667
Per Capita Expenditures:	\$1,043	\$808	\$653
Revenues over (under) Expenditures:	-\$815,131	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	25.07%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$580,909	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$261	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,475	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$178,062	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$459,583	\$12,910,874	\$2,695,169
Per Capita Debt:	\$207	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,488,132	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,570	\$1,649	\$1,307
Revenue Collected During FY 17:	\$996,434	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,022,558	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$448	\$519	\$373
Per Capita Expenditures:	\$460	\$488	\$359
Operating Income (loss):	-\$26,124	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	338.56%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,462,007	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,558	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,690,493		
Equalized Assessed Valuation:	\$547,583,885		
Population:	21,904		
Employees:			
Full Time:			139
Part Time:			100
Salaries Paid:			\$12,003,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$9,821,988	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$448	\$648	\$503
Revenue Collected During FY 17:	\$25,532,509	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$23,147,463	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,166	\$832	\$667
Per Capita Expenditures:	\$1,057	\$808	\$653
Revenues over (under) Expenditures:	\$2,385,046	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	47.14%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$10,912,604	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$498	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,283,466	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$29,015,047	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$78,267,500	\$12,910,874	\$2,695,169
Per Capita Debt:	\$3,573	\$1,725	\$809
General Obligation Debt over EAV:	4.01%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$31,703,551	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,447	\$1,649	\$1,307
Revenue Collected During FY 17:	\$7,435,119	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$8,328,258	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$339	\$519	\$373
Per Capita Expenditures:	\$380	\$488	\$359
Operating Income (loss):	-\$893,139	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	371.25%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$30,918,745	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,412	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,168,508		
Equalized Assessed Valuation:	\$10,848,084		
Population:	955		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$176,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$503,338	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$527	\$1,004	\$585
Revenue Collected During FY 17:	\$420,810	\$291,808	\$120,451
Expenditures During FY 17:	\$304,213	\$277,854	\$113,672
Per Capita Revenue:	\$441	\$764	\$319
Per Capita Expenditures:	\$319	\$713	\$311
Revenues over (under) Expenditures:	\$116,597	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	168.56%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$512,775	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$537	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,278	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$391,497	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,265,185	\$389,938	\$25,360
Per Capita Debt:	\$1,325	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,210,513	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,315	\$2,407	\$1,005
Revenue Collected During FY 17:	\$287,765	\$251,128	\$92,185
Expenditures During FY 17:	\$244,234	\$254,709	\$100,336
Per Capita Revenue:	\$301	\$663	\$253
Per Capita Expenditures:	\$256	\$689	\$271
Operating Income (loss):	\$43,531	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	966.78%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$2,361,204	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2,472	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virден City
Unit Code:	056/120/30
County:	Macoupin
Fiscal Year End:	4/30/2017
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$27,599,000
Equalized Assessed Valuation:	\$29,461,046
Population:	3,393
Employees:	
Full Time:	63
Part Time:	
Salaries Paid:	\$986,536

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 17:	\$814,124	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$240	\$648	\$503
Revenue Collected During FY 17:	\$1,633,772	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,563,897	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$482	\$832	\$667
Per Capita Expenditures:	\$461	\$808	\$653
Revenues over (under) Expenditures:	\$69,875	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	73.52%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$1,149,842	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$339	\$674	\$514

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$104,219	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$1,043,149	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,013,145	\$12,910,874	\$2,695,169
Per Capita Debt:	\$299	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,325,248	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$391	\$1,649	\$1,307
Revenue Collected During FY 17:	\$685,791	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$822,672	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$202	\$519	\$373
Per Capita Expenditures:	\$242	\$488	\$359
Operating Income (loss):	-\$136,881	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	145.85%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,199,899	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$354	\$1,691	\$1,326



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 17:	\$359,690	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,103	\$1,004	\$585
Revenue Collected During FY 17:	\$111,083	\$291,808	\$120,451
Expenditures During FY 17:	\$77,989	\$277,854	\$113,672
Per Capita Revenue:	\$341	\$764	\$319
Per Capita Expenditures:	\$239	\$713	\$311
Revenues over (under) Expenditures:	\$33,094	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	503.64%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$392,784	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,205	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

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="8"/>
Part Time:	<input type="text" value="56"/>
Salaries Paid:	<input type="text" value="\$371,721"/>

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 17:	<input type="text" value="\$1,316,096"/>	<input type="text" value="\$3,826,822"/>	<input type="text" value="\$1,951,030"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$817"/>	<input type="text" value="\$648"/>	<input type="text" value="\$503"/>
Revenue Collected During FY 17:	<input type="text" value="\$912,201"/>	<input type="text" value="\$5,992,391"/>	<input type="text" value="\$2,691,928"/>
Expenditures During FY 17:	<input type="text" value="\$998,666"/>	<input type="text" value="\$5,837,950"/>	<input type="text" value="\$2,898,929"/>
Per Capita Revenue:	<input type="text" value="\$566"/>	<input type="text" value="\$832"/>	<input type="text" value="\$667"/>
Per Capita Expenditures:	<input type="text" value="\$620"/>	<input type="text" value="\$808"/>	<input type="text" value="\$653"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$86,465"/>	<input type="text" value="\$154,440"/>	<input type="text" value="\$41,576"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="124.76%"/>	<input type="text" value="92.81%"/>	<input type="text" value="76.27%"/>
Ending Fund Balance for FY 17:	<input type="text" value="\$1,245,907"/>	<input type="text" value="\$3,971,999"/>	<input type="text" value="\$1,945,526"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$773"/>	<input type="text" value="\$674"/>	<input type="text" value="\$514"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$24,639"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$32,073"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$688,315"/>	<input type="text" value="\$1,758,206"/>	<input type="text" value="\$647,964"/>
Total Unrestricted Net Assets:	<input type="text" value="\$557,592"/>	<input type="text" value="-\$5,057,401"/>	<input type="text" value="\$264,217"/>



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$9,041,464	\$12,910,874	\$2,695,169
Per Capita Debt:	\$5,612	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$8,872.173	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$5.507	\$1,649	\$1,307
Revenue Collected During FY 17:	\$933.070	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,420.281	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$579	\$519	\$373
Per Capita Expenditures:	\$882	\$488	\$359
Operating Income (loss):	-\$487.211	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	590.37%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$8,384.962	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$5.205	\$1,691	\$1,326



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,370,480**

Equalized Assessed Valuation: **\$135,661,415**

Population: **5,399**

Employees:

 Full Time: **6**

 Part Time:

 Salaries Paid: **\$392,329**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$6,081,074	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,126	\$648	\$503
Revenue Collected During FY 17:	\$2,479,421	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,698,720	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$459	\$832	\$667
Per Capita Expenditures:	\$315	\$808	\$653
Revenues over (under) Expenditures:	\$780,701	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	321.22%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$5,456,570	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,011	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,989,614	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$6,024,179	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$4,514,280	\$12,910,874	\$2,695,169
Per Capita Debt:	\$836	\$1,725	\$809
General Obligation Debt over EAV:	1.08%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$10,560,087	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,956	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,477,227	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,654,405	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$274	\$519	\$373
Per Capita Expenditures:	\$306	\$488	\$359
Operating Income (loss):	-\$177,178	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	639.50%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$10,579,937	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,960	\$1,691	\$1,326



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2017

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: 4/30/2017

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,128,750

Equalized Assessed Valuation: \$127,926,797

Population: 3,815

Employees:

Full Time:	5
Part Time:	13
Salaries Paid:	\$267,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$3,187,718	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$836	\$648	\$503
Revenue Collected During FY 17:	\$2,081,365	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,533,592	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$546	\$832	\$667
Per Capita Expenditures:	\$402	\$808	\$653
Revenues over (under) Expenditures:	\$547,773	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	243.84%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$3,739,517	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$980	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,216	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$3,518,727	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$	\$1,649	\$1,307
Revenue Collected During FY 17:	\$	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$	\$519	\$373
Per Capita Expenditures:	\$	\$488	\$359
Operating Income (loss):	\$	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	0.00%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waggoner Village		
Unit Code:	068/085/32	County:	Montgomery
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$178,000		
Equalized Assessed Valuation:	\$879,675		
Population:	248		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$25,949		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$130,457	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$526	\$1,004	\$585
Revenue Collected During FY 17:	\$55,181	\$291,808	\$120,451
Expenditures During FY 17:	\$64,641	\$277,854	\$113,672
Per Capita Revenue:	\$223	\$764	\$319
Per Capita Expenditures:	\$261	\$713	\$311
Revenues over (under) Expenditures:	-\$9,460	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	187.18%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$120,997	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$488	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,185	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$105,812	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$398,632	\$389,938	\$25,360
Per Capita Debt:	\$1,607	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$583.601	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2.353	\$2,407	\$1,005
Revenue Collected During FY 17:	\$98.181	\$251,128	\$92,185
Expenditures During FY 17:	\$109.927	\$254,709	\$100,336
Per Capita Revenue:	\$396	\$663	\$253
Per Capita Expenditures:	\$443	\$689	\$271
Operating Income (loss):	-\$11.746	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	520.21%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$571.855	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2.306	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$2,686,236	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,897	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,128,242	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$797	\$1,649	\$1,307
Revenue Collected During FY 17:	\$425,641	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$385,218	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$301	\$519	\$373
Per Capita Expenditures:	\$272	\$488	\$359
Operating Income (loss):	\$40,423	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	303.38%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,168,665	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$825	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walnut Hill Village		
Unit Code:	058/070/32	County:	Marion
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$396,000		
Equalized Assessed Valuation:	\$668,481		
Population:	108		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$15,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$28,584	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$265	\$1,004	\$585
Revenue Collected During FY 17:	\$42,770	\$291,808	\$120,451
Expenditures During FY 17:	\$42,909	\$277,854	\$113,672
Per Capita Revenue:	\$396	\$764	\$319
Per Capita Expenditures:	\$397	\$713	\$311
Revenues over (under) Expenditures:	-\$139	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	66.29%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$28,445	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$263	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,915	\$7,271	\$
Total Unreserved Funds:	\$56,465	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$357.705	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$3.312	\$2,407	\$1,005
Revenue Collected During FY 17:	\$206.552	\$251,128	\$92,185
Expenditures During FY 17:	\$198.589	\$254,709	\$100,336
Per Capita Revenue:	\$1.913	\$663	\$253
Per Capita Expenditures:	\$1.839	\$689	\$271
Operating Income (loss):	\$7.963	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	184.13%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$365.668	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$3.386	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walshville Village		
Unit Code:	068/090/32	County:	Montgomery
Fiscal Year End:	3/31/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$53,950		
Equalized Assessed Valuation:	\$407,818		
Population:	64		
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 17:	\$52,397	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$819	\$1,004	\$585
Revenue Collected During FY 17:	\$15,768	\$291,808	\$120,451
Expenditures During FY 17:	\$14,544	\$277,854	\$113,672
Per Capita Revenue:	\$246	\$764	\$319
Per Capita Expenditures:	\$227	\$713	\$311
Revenues over (under) Expenditures:	\$1,224	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	368.68%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$53,621	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$838	\$1,044	\$584
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,510	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$34,112	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$70,172	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$162	\$1,004	\$585
Revenue Collected During FY 17:	\$117,021	\$291,808	\$120,451
Expenditures During FY 17:	\$55,691	\$277,854	\$113,672
Per Capita Revenue:	\$270	\$764	\$319
Per Capita Expenditures:	\$128	\$713	\$311
Revenues over (under) Expenditures:	\$61,330	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	236.13%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$131,502	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$303	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,724	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$108,777	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$480,860	\$389,938	\$25,360
Per Capita Debt:	\$1,108	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,891,185	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$4,358	\$2,407	\$1,005
Revenue Collected During FY 17:	\$376,921	\$251,128	\$92,185
Expenditures During FY 17:	\$413,826	\$254,709	\$100,336
Per Capita Revenue:	\$868	\$663	\$253
Per Capita Expenditures:	\$954	\$689	\$271
Operating Income (loss):	-\$36,905	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	448.08%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,854,280	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$4,273	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$1,294,481	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,092	\$648	\$503
Revenue Collected During FY 17:	\$512,696	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$444,619	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$433	\$832	\$667
Per Capita Expenditures:	\$375	\$808	\$653
Revenues over (under) Expenditures:	\$68,077	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	306.44%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$1,362,494	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,150	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$850,675	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$511,819	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,075,135	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$907	\$1,649	\$1,307
Revenue Collected During FY 17:	\$299,774	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$302,806	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$253	\$519	\$373
Per Capita Expenditures:	\$256	\$488	\$359
Operating Income (loss):	-\$3,032	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	354.08%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,072,167	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$905	\$1,691	\$1,326



FISCAL YEAR 2017

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:	6/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$604,908	
Equalized Assessed Valuation:	\$6,692,839	
Population:	558	
Employees:		
Full Time:	2	
Part Time:	21	
Salaries Paid:	\$76,553	

Blended Component Units

Empty table area

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$242,346	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$434	\$1,004	\$585
Revenue Collected During FY 17:	\$274,163	\$291,808	\$120,451
Expenditures During FY 17:	\$223,848	\$277,854	\$113,672
Per Capita Revenue:	\$491	\$764	\$319
Per Capita Expenditures:	\$401	\$713	\$311
Revenues over (under) Expenditures:	\$50,315	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	131.70%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$294,798	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$528	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,658	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$240,140	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$35,656	\$389,938	\$25,360
Per Capita Debt:	\$64	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$135.502	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$243	\$2,407	\$1,005
Revenue Collected During FY 17:	\$112.759	\$251,128	\$92,185
Expenditures During FY 17:	\$86.522	\$254,709	\$100,336
Per Capita Revenue:	\$202	\$663	\$253
Per Capita Expenditures:	\$155	\$689	\$271
Operating Income (loss):	\$26.237	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	184.46%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$159.602	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$286	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,347,307		
Equalized Assessed Valuation:	\$14,194,149		
Population:	1,428		
Employees:			
Full Time:	8		
Part Time:	14		
Salaries Paid:	\$425,269		

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 17:	\$790,513	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$554	\$648	\$503
Revenue Collected During FY 17:	\$815,866	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$847,508	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$571	\$832	\$667
Per Capita Expenditures:	\$593	\$808	\$653
Revenues over (under) Expenditures:	-\$31,642	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	90.35%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$765,699	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$536	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$483,496	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$282,203	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$830,744	\$12,910,874	\$2,695,169
Per Capita Debt:	\$582	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,757,251	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,231	\$1,649	\$1,307
Revenue Collected During FY 17:	\$618,395	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$457,481	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$433	\$519	\$373
Per Capita Expenditures:	\$320	\$488	\$359
Operating Income (loss):	\$160,914	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	417.80%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,911,337	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,338	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrensburg Village		
Unit Code:	055/060/32	County:	Macon
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,306,207		
Equalized Assessed Valuation:	\$12,244,349		
Population:	1,152		
Employees:			
Full Time:	6		
Part Time:	19		
Salaries Paid:	\$283,235		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	-\$48,617	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	-\$42	\$648	\$503
Revenue Collected During FY 17:	\$452,591	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$502,055	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$393	\$832	\$667
Per Capita Expenditures:	\$436	\$808	\$653
Revenues over (under) Expenditures:	-\$49,464	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	-15.65%	92.81%	76.27%
Ending Fund Balance for FY 17:	-\$78,559	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	-\$68	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,917	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$84,476	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,450,527	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,259	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,559,482	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,354	\$1,649	\$1,307
Revenue Collected During FY 17:	\$389,627	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$429,972	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$338	\$519	\$373
Per Capita Expenditures:	\$373	\$488	\$359
Operating Income (loss):	-\$40,345	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	356.80%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,534,127	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,332	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrenville City		
Unit Code:	022/105/30	County:	Dupage
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,481,582		
Equalized Assessed Valuation:	\$405,289,997		
Population:	13,140		
Employees:			
Full Time:	72		
Part Time:	37		
Salaries Paid:	\$6,493,725		

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 17:	\$10,603,279	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$807	\$648	\$503
Revenue Collected During FY 17:	\$12,208,833	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$11,120,917	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$929	\$832	\$667
Per Capita Expenditures:	\$846	\$808	\$653
Revenues over (under) Expenditures:	\$1,087,916	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	138.92%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$15,448,988	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,176	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$847,019	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$2,353,176	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$12,508,427	\$12,910,874	\$2,695,169
Per Capita Debt:	\$952	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$23,479,350	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,787	\$1,649	\$1,307
Revenue Collected During FY 17:	\$3,437,592	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$4,547,179	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$262	\$519	\$373
Per Capita Expenditures:	\$346	\$488	\$359
Operating Income (loss):	-\$1,109,587	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	491.95%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$22,369,763	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,702	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,119,933		
Equalized Assessed Valuation:	\$14,422,064		
Population:	1,607		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$304,804		

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 17:	\$711,168	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$443	\$648	\$503
Revenue Collected During FY 17:	\$682,967	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$597,671	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$425	\$832	\$667
Per Capita Expenditures:	\$372	\$808	\$653
Revenues over (under) Expenditures:	\$85,296	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	134.23%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$802,264	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$499	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$562,208	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$367,939	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,025,000	\$12,910,874	\$2,695,169
Per Capita Debt:	\$638	\$1,725	\$809
General Obligation Debt over EAV:	2.32%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,079,972	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1.294	\$1,649	\$1,307
Revenue Collected During FY 17:	\$456,810	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$512,762	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$284	\$519	\$373
Per Capita Expenditures:	\$319	\$488	\$359
Operating Income (loss):	-\$55,952	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	396.99%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$2,035,620	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1.267	\$1,691	\$1,326



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Washburn Village**

Unit Code: 102/075/32 County: Woodford

Fiscal Year End: 4/30/2017

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,208,935

Equalized Assessed Valuation: \$9,541,497

Population: 1,119

Employees:

Full Time: 3

Part Time: 17

Salaries Paid: \$180,976

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 17:	\$470,998	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$421	\$648	\$503
Revenue Collected During FY 17:	\$557,528	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$478,490	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$498	\$832	\$667
Per Capita Expenditures:	\$428	\$808	\$653
Revenues over (under) Expenditures:	\$79,038	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	90.73%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$434,129	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$388	\$674	\$514
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,579	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$269,550	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$2,375,000	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,122	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,498.673	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2.233	\$1,649	\$1,307
Revenue Collected During FY 17:	\$384.502	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$434.216	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$344	\$519	\$373
Per Capita Expenditures:	\$388	\$488	\$359
Operating Income (loss):	-\$49.714	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	590.69%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$2,564.866	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2.292	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washington City		
Unit Code:	090/085/30	County:	Tazewell
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,824,094		
Equalized Assessed Valuation:	\$343,361,222		
Population:	16,851		
Employees:			
Full Time:			61
Part Time:			33
Salaries Paid:			\$4,371,933

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$16,330,302	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$969	\$648	\$503
Revenue Collected During FY 17:	\$12,021,754	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$10,562,201	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$713	\$832	\$667
Per Capita Expenditures:	\$627	\$808	\$653
Revenues over (under) Expenditures:	\$1,459,553	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	171.09%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$18,071,391	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,072	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,749,113	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$10,885,676	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$16,139,991	\$12,910,874	\$2,695,169
Per Capita Debt:	\$958	\$1,725	\$809
General Obligation Debt over EAV:	0.04%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$35,298,705	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2.095	\$1,649	\$1,307
Revenue Collected During FY 17:	\$4,371,574	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$3,635,671	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$259	\$519	\$373
Per Capita Expenditures:	\$216	\$488	\$359
Operating Income (loss):	\$735,903	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	987.52%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$35,902,880	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2.131	\$1,691	\$1,326



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,879,600		
Equalized Assessed Valuation:	\$6,712,669		
Population:	850		
Employees:	Full Time:	2	
	Part Time:	11	
	Salaries Paid:	\$67,372	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$756,087	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$890	\$1,004	\$585
Revenue Collected During FY 17:	\$287,185	\$291,808	\$120,451
Expenditures During FY 17:	\$214,950	\$277,854	\$113,672
Per Capita Revenue:	\$338	\$764	\$319
Per Capita Expenditures:	\$253	\$713	\$311
Revenues over (under) Expenditures:	\$72,235	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	385.36%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$828,322	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$974	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,118	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$775,204	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$185,199	\$389,938	\$25,360
Per Capita Debt:	\$218	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,050,326	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,236	\$2,407	\$1,005
Revenue Collected During FY 17:	\$164,721	\$251,128	\$92,185
Expenditures During FY 17:	\$145,153	\$254,709	\$100,336
Per Capita Revenue:	\$194	\$663	\$253
Per Capita Expenditures:	\$171	\$689	\$271
Operating Income (loss):	\$19,568	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	737.08%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,069,894	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,259	\$2,394	\$1,045



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waterloo City		
Unit Code:	067/035/30	County:	Monroe
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,536,820		
Equalized Assessed Valuation:	\$231,318,703		
Population:	10,879		
Employees:			
Full Time:	56		
Part Time:	51		
Salaries Paid:	\$4,324,955		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$8,888,370	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$817	\$648	\$503
Revenue Collected During FY 17:	\$7,484,583	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$7,277,367	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$688	\$832	\$667
Per Capita Expenditures:	\$669	\$808	\$653
Revenues over (under) Expenditures:	\$207,216	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	124.98%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$9,095,586	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$836	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,561,489	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$5,916,908	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$7,103,315	\$12,910,874	\$2,695,169
Per Capita Debt:	\$653	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$49,003,911	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$4.504	\$1,649	\$1,307
Revenue Collected During FY 17:	\$18,688,430	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$16,716,896	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$1.718	\$519	\$373
Per Capita Expenditures:	\$1.537	\$488	\$359
Operating Income (loss):	\$1,971,534	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	307.54%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$51,411,347	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$4.726	\$1,691	\$1,326



FISCAL YEAR 2017

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 17:	\$5,840,655	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,142	\$648	\$503
Revenue Collected During FY 17:	\$4,463,321	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$4,352,881	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$873	\$832	\$667
Per Capita Expenditures:	\$851	\$808	\$653
Revenues over (under) Expenditures:	\$110,440	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	135.37%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$5,892,480	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,152	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,131,568	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$3,010,564	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$6,044,500	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,182	\$1,725	\$809
General Obligation Debt over EAV:	11.37%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$815.490	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$159	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,419.859	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,578.336	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$278	\$519	\$373
Per Capita Expenditures:	\$309	\$488	\$359
Operating Income (loss):	-\$158.477	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	45.34%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$715.628	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$140	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **Effingham**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$436,690**

Equalized Assessed Valuation: **\$6,026,861**

Population: **754**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$37,577**

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 17:	\$866,274	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,149	\$1,004	\$585
Revenue Collected During FY 17:	\$167,905	\$291,808	\$120,451
Expenditures During FY 17:	\$132,604	\$277,854	\$113,672
Per Capita Revenue:	\$223	\$764	\$319
Per Capita Expenditures:	\$176	\$713	\$311
Revenues over (under) Expenditures:	\$35,301	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	674.64%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$894,598	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,186	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$245,890	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$699,928	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$57,640	\$389,938	\$25,360
Per Capita Debt:	\$76	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,995,857	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2,647	\$2,407	\$1,005
Revenue Collected During FY 17:	\$183,504	\$251,128	\$92,185
Expenditures During FY 17:	\$213,805	\$254,709	\$100,336
Per Capita Revenue:	\$243	\$663	\$253
Per Capita Expenditures:	\$284	\$689	\$271
Operating Income (loss):	-\$30,301	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	922.59%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,972,533	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2,616	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,148,241		
Equalized Assessed Valuation:	\$364,164,516		
Population:	13,758		
Employees:			
Full Time:	57		
Part Time:	9		
Salaries Paid:	\$5,582,138		

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 17:	\$4,431,117	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$322	\$648	\$503
Revenue Collected During FY 17:	\$9,418,335	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$10,333,253	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$685	\$832	\$667
Per Capita Expenditures:	\$751	\$808	\$653
Revenues over (under) Expenditures:	-\$914,918	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	35.36%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$3,653,721	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$266	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,245,482	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$8,923,903	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$37,920,848	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,756	\$1,725	\$809
General Obligation Debt over EAV:	3.42%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$45,895,298	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$3.336	\$1,649	\$1,307
Revenue Collected During FY 17:	\$5,441,938	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$5,293,881	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$396	\$519	\$373
Per Capita Expenditures:	\$385	\$488	\$359
Operating Income (loss):	\$148,057	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	867.15%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$45,905,833	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$3.337	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$145,825,698		
Equalized Assessed Valuation:	\$941,513,258		
Population:	88,182		
Employees:			
Full Time:	459		
Part Time:	9		
Salaries Paid:	\$38,030,767		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$40,125,968	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$455	\$508	\$474
Revenue Collected During FY 17:	\$83,023,687	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$82,453,925	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$942	\$1,100	\$1,058
Per Capita Expenditures:	\$935	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$569,762	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	49.26%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$40,613,080	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$461	\$512	\$497

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:	\$13,100,365	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	-\$173,505,648	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$318,493,805	\$127,449,562	\$75,620,772
Per Capita Debt:	\$3,612	\$2,363	\$1,782
General Obligation Debt over EAV:	6.92%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$64,147,867	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$727	\$1,421	\$1,109
Revenue Collected During FY 17:	\$14,250,602	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$10,573,447	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$162	\$463	\$328
Per Capita Expenditures:	\$120	\$427	\$319
Operating Income (loss):	\$3,677,155	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	636.62%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$67,313,087	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$763	\$1,456	\$1,227



FISCAL YEAR 2017

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 17:	\$421,506	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$322	\$648	\$503
Revenue Collected During FY 17:	\$539,413	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$500,862	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$413	\$832	\$667
Per Capita Expenditures:	\$383	\$808	\$653
Revenues over (under) Expenditures:	\$38,551	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	90.94%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$455,459	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$348	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$393,202	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$62,257	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$791,034	\$12,910,874	\$2,695,169
Per Capita Debt:	\$605	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,268,933	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,736	\$1,649	\$1,307
Revenue Collected During FY 17:	\$850,527	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$864,873	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$651	\$519	\$373
Per Capita Expenditures:	\$662	\$488	\$359
Operating Income (loss):	-\$14,346	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	261.22%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$2,259,185	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,729	\$1,691	\$1,326



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,520,104**

Equalized Assessed Valuation: **\$155,362,023**

Population: **2,431**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$632,344**

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 17:	\$2,060,174	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$847	\$648	\$503
Revenue Collected During FY 17:	\$1,654,807	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,626,708	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$681	\$832	\$667
Per Capita Expenditures:	\$669	\$808	\$653
Revenues over (under) Expenditures:	\$28,099	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	130.13%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$2,116,898	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$871	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$522,707	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$229,353	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$	\$1,649	\$1,307
Revenue Collected During FY 17:	\$	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$	\$519	\$373
Per Capita Expenditures:	\$	\$488	\$359
Operating Income (loss):	\$	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	0.00%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,344,670		
Equalized Assessed Valuation:	\$10,933,958		
Population:	1,013		
Employees:			
Full Time:	7		
Part Time:	17		
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 17:	\$643,503	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$635	\$648	\$503
Revenue Collected During FY 17:	\$531,588	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$593,528	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$525	\$832	\$667
Per Capita Expenditures:	\$586	\$808	\$653
Revenues over (under) Expenditures:	-\$61,940	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	103.04%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$611,563	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$604	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$750,674	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$894,305	\$12,910,874	\$2,695,169
Per Capita Debt:	\$883	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,448,801	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$3.405	\$1,649	\$1,307
Revenue Collected During FY 17:	\$975,351	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$845,713	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$963	\$519	\$373
Per Capita Expenditures:	\$835	\$488	\$359
Operating Income (loss):	\$129,638	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	419.58%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,548,439	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$3.503	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waynesville Village											
Unit Code:	020/035/32	County:	Dewitt									
Fiscal Year End:	4/30/2017											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$329,700											
Equalized Assessed Valuation:	\$2,379,325											
Population:	424											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">21</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">\$53,760</td> </tr> </table>			Full Time:			Part Time:	21		Salaries Paid:	\$53,760	
Full Time:												
Part Time:	21											
Salaries Paid:	\$53,760											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$183,406	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$433	\$1,004	\$585
Revenue Collected During FY 17:	\$93,842	\$291,808	\$120,451
Expenditures During FY 17:	\$93,800	\$277,854	\$113,672
Per Capita Revenue:	\$221	\$764	\$319
Per Capita Expenditures:	\$221	\$713	\$311
Revenues over (under) Expenditures:	\$42	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	195.57%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$183,448	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$433	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,303	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$130,145	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$410,000	\$389,938	\$25,360
Per Capita Debt:	\$967	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$320.430	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$756	\$2,407	\$1,005
Revenue Collected During FY 17:	\$112.023	\$251,128	\$92,185
Expenditures During FY 17:	\$118.957	\$254,709	\$100,336
Per Capita Revenue:	\$264	\$663	\$253
Per Capita Expenditures:	\$281	\$689	\$271
Operating Income (loss):	-\$6.934	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	263.54%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$313.496	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$739	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,811,376		
Equalized Assessed Valuation:	\$3,484,792		
Population:	429		
Employees:			
Full Time:			1
Part Time:			9
Salaries Paid:			\$54,781

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$133,930	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$312	\$1,004	\$585
Revenue Collected During FY 17:	\$120,449	\$291,808	\$120,451
Expenditures During FY 17:	\$124,997	\$277,854	\$113,672
Per Capita Revenue:	\$281	\$764	\$319
Per Capita Expenditures:	\$291	\$713	\$311
Revenues over (under) Expenditures:	-\$4,548	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	91.79%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$114,735	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$267	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,162	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$72,970	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$32,812	\$389,938	\$25,360
Per Capita Debt:	\$76	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$345.095	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$804	\$2,407	\$1,005
Revenue Collected During FY 17:	\$135.745	\$251,128	\$92,185
Expenditures During FY 17:	\$142.474	\$254,709	\$100,336
Per Capita Revenue:	\$316	\$663	\$253
Per Capita Expenditures:	\$332	\$689	\$271
Operating Income (loss):	-\$6.729	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	247.77%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$353.013	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$823	\$2,394	\$1,045



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32 County: Iroquois

Fiscal Year End: 3/31/2017

Accounting Method: Cash With Assets

Appropriation or Budget: \$180,230

Equalized Assessed Valuation: \$1,127,568

Population: 264

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$16,552

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$71,913	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$272	\$1,004	\$585
Revenue Collected During FY 17:	\$66,375	\$291,808	\$120,451
Expenditures During FY 17:	\$88,533	\$277,854	\$113,672
Per Capita Revenue:	\$251	\$764	\$319
Per Capita Expenditures:	\$335	\$713	\$311
Revenues over (under) Expenditures:	-\$22,158	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	46.62%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$41,278	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$156	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,024	\$7,271	\$
Total Unreserved Funds:	\$15,254	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$155,000	\$389,938	\$25,360
Per Capita Debt:	\$587	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	-\$6.197	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	-\$23	\$2,407	\$1,005
Revenue Collected During FY 17:	\$31.403	\$251,128	\$92,185
Expenditures During FY 17:	\$36.424	\$254,709	\$100,336
Per Capita Revenue:	\$119	\$663	\$253
Per Capita Expenditures:	\$138	\$689	\$271
Operating Income (loss):	-\$5.021	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	10.89%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$3.967	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$15	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wenona City		
Unit Code:	059/040/30	County:	Marshall
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,584,995		
Equalized Assessed Valuation:	\$4,022,988		
Population:	1,056		
Employees:			
Full Time:	6		
Part Time:	25		
Salaries Paid:	\$282,943		

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 17:	\$84,191	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$80	\$648	\$503
Revenue Collected During FY 17:	\$1,292,499	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$598,353	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,224	\$832	\$667
Per Capita Expenditures:	\$567	\$808	\$653
Revenues over (under) Expenditures:	\$694,146	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	27.26%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$163,137	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$154	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,668	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$58,469	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,070,000	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,013	\$1,725	\$809
General Obligation Debt over EAV:	26.60%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,269,825	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2,149	\$1,649	\$1,307
Revenue Collected During FY 17:	\$381,499	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$481,090	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$361	\$519	\$373
Per Capita Expenditures:	\$456	\$488	\$359
Operating Income (loss):	-\$99,591	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	443.83%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$2,135,234	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2,022	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wenonah Village**

Unit Code: **068/095/32** County: **Montgomery**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,070**

Equalized Assessed Valuation: **\$543,389**

Population: **36**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$1,320**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$53,902	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,497	\$1,004	\$585
Revenue Collected During FY 17:	\$7,238	\$291,808	\$120,451
Expenditures During FY 17:	\$9,070	\$277,854	\$113,672
Per Capita Revenue:	\$201	\$764	\$319
Per Capita Expenditures:	\$252	\$713	\$311
Revenues over (under) Expenditures:	-\$1,832	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	574.09%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$52,070	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,446	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$6,300	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Brooklyn Village		
Unit Code:	052/065/32	County:	Lee
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,350		
Equalized Assessed Valuation:	\$1,387,845		
Population:	142		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$11,145	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$213,849	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,506	\$1,004	\$585
Revenue Collected During FY 17:	\$40,269	\$291,808	\$120,451
Expenditures During FY 17:	\$26,059	\$277,854	\$113,672
Per Capita Revenue:	\$284	\$764	\$319
Per Capita Expenditures:	\$184	\$713	\$311
Revenues over (under) Expenditures:	\$14,210	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	875.16%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$228,059	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,606	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,810	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$181,249	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$172.717	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1.216	\$2,407	\$1,005
Revenue Collected During FY 17:	\$38.324	\$251,128	\$92,185
Expenditures During FY 17:	\$37.740	\$254,709	\$100,336
Per Capita Revenue:	\$270	\$663	\$253
Per Capita Expenditures:	\$266	\$689	\$271
Operating Income (loss):	\$584	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	459.20%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$173.301	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1.220	\$2,394	\$1,045



FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,325,425		
Equalized Assessed Valuation:	\$650,114,517		
Population:	27,086		
Employees:			
Full Time:	115		
Part Time:	1		
Salaries Paid:	\$10,692,202		

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 17:	\$15,921,040	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$588	\$508	\$474
Revenue Collected During FY 17:	\$17,212,759	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$18,980,596	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$635	\$1,100	\$1,058
Per Capita Expenditures:	\$701	\$1,050	\$1,038
Revenues over (under) Expenditures:	-\$1,767,837	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	74.57%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$14,153,203	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$523	\$512	\$497

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:	\$2,216,378	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	-\$12,294,029	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$41,198,527	\$127,449,562	\$75,620,772
Per Capita Debt:	\$1,521	\$2,363	\$1,782
General Obligation Debt over EAV:	0.00%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$105,815,170	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$3.907	\$1,421	\$1,109
Revenue Collected During FY 17:	\$11,171,332	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$12,382,937	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$412	\$463	\$328
Per Capita Expenditures:	\$457	\$427	\$319
Operating Income (loss):	-\$1,211,605	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	849.95%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$105,249,026	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$3.886	\$1,456	\$1,227



FISCAL YEAR 2017

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:	4/30/2017
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$5,234,500
Equalized Assessed Valuation:	\$13,557,844
Population:	650
Employees:	
Full Time:	67
Part Time:	25
Salaries Paid:	\$912,389

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$4,328,758	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$6,660	\$1,004	\$585
Revenue Collected During FY 17:	\$2,514,171	\$291,808	\$120,451
Expenditures During FY 17:	\$2,106,117	\$277,854	\$113,672
Per Capita Revenue:	\$3,868	\$764	\$319
Per Capita Expenditures:	\$3,240	\$713	\$311
Revenues over (under) Expenditures:	\$408,054	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	224.91%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$4,736,812	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$7,287	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,617,740	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$1,732,517	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$270,171	\$389,938	\$25,360
Per Capita Debt:	\$416	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,219,550	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,876	\$2,407	\$1,005
Revenue Collected During FY 17:	\$326,287	\$251,128	\$92,185
Expenditures During FY 17:	\$370,230	\$254,709	\$100,336
Per Capita Revenue:	\$502	\$663	\$253
Per Capita Expenditures:	\$570	\$689	\$271
Operating Income (loss):	-\$43,943	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	346.79%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,283,919	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,975	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,410,413		
Equalized Assessed Valuation:	\$221,336,295		
Population:	7,331		
Employees:			
Full Time:	51		
Part Time:	60		
Salaries Paid:	\$5,158,943		

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fun
 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 17:	\$8,746,579	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,193	\$648	\$503
Revenue Collected During FY 17:	\$10,708,825	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$9,763,122	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,461	\$832	\$667
Per Capita Expenditures:	\$1,332	\$808	\$653
Revenues over (under) Expenditures:	\$945,703	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	92.15%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$8,997,179	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,227	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$171,074	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$2,256,182	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$29,987,208	\$12,910,874	\$2,695,169
Per Capita Debt:	\$4,090	\$1,725	\$809
General Obligation Debt over EAV:	5.25%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$20,481,496	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2,794	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,953,957	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$2,732,541	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$267	\$519	\$373
Per Capita Expenditures:	\$373	\$488	\$359
Operating Income (loss):	-\$778,584	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	718.85%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$19,642,912	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2,679	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,707,495		
Equalized Assessed Valuation:	\$49,052,711		
Population:	8,182		
Employees:			
Full Time:	48		
Part Time:	36		
Salaries Paid:	\$2,957,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$6,295,917	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$769	\$648	\$503
Revenue Collected During FY 17:	\$6,613,154	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$6,790,716	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$808	\$832	\$667
Per Capita Expenditures:	\$830	\$808	\$653
Revenues over (under) Expenditures:	-\$177,562	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	136.74%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$9,285,820	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,135	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,326,509	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$1,261,767	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$2,905,160	\$12,910,874	\$2,695,169
Per Capita Debt:	\$355	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$11,908,015	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1.455	\$1,649	\$1,307
Revenue Collected During FY 17:	\$5,776,219	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$2,114,639	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$706	\$519	\$373
Per Capita Expenditures:	\$258	\$488	\$359
Operating Income (loss):	\$3,661,580	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	758.68%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$16,043,325	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,961	\$1,691	\$1,326



FISCAL YEAR 2017

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="6"/>
Part Time:	<input type="text" value="19"/>
Salaries Paid:	<input type="text" value="\$280,323"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$5,479,711	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,164	\$648	\$503
Revenue Collected During FY 17:	\$1,967,590	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,650,757	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$418	\$832	\$667
Per Capita Expenditures:	\$351	\$808	\$653
Revenues over (under) Expenditures:	\$316,833	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	351.14%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$5,796,544	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,231	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,295,467	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$4,532,324	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$	\$1,649	\$1,307
Revenue Collected During FY 17:	\$	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$	\$519	\$373
Per Capita Expenditures:	\$	\$488	\$359
Operating Income (loss):	\$	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	0.00%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Point Village	
Unit Code:	034/080/32	County: Hancock
Fiscal Year End:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$202,625	
Equalized Assessed Valuation:	\$443,421	
Population:	178	
Employees:		
Full Time:		
Part Time:	10	
Salaries Paid:	\$11,803	

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 17:	\$108,643	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$610	\$1,004	\$585
Revenue Collected During FY 17:	\$34,498	\$291,808	\$120,451
Expenditures During FY 17:	\$36,140	\$277,854	\$113,672
Per Capita Revenue:	\$194	\$764	\$319
Per Capita Expenditures:	\$203	\$713	\$311
Revenues over (under) Expenditures:	-\$1,642	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	296.07%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$107,001	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$601	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,485	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$89,516	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$21,934	\$389,938	\$25,360
Per Capita Debt:	\$123	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$743.955	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$4.180	\$2,407	\$1,005
Revenue Collected During FY 17:	\$72.927	\$251,128	\$92,185
Expenditures During FY 17:	\$94.249	\$254,709	\$100,336
Per Capita Revenue:	\$410	\$663	\$253
Per Capita Expenditures:	\$529	\$689	\$271
Operating Income (loss):	-\$21.322	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	766.73%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$722.633	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$4.060	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$719,500		
Equalized Assessed Valuation:	\$3,926,555		
Population:	890		
Employees:			
	Full Time:	4	
	Part Time:	20	
	Salaries Paid:	\$197,108	

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 17:	\$307,827	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$346	\$1,004	\$585
Revenue Collected During FY 17:	\$376,454	\$291,808	\$120,451
Expenditures During FY 17:	\$359,010	\$277,854	\$113,672
Per Capita Revenue:	\$423	\$764	\$319
Per Capita Expenditures:	\$403	\$713	\$311
Revenues over (under) Expenditures:	\$17,444	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	92.33%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$331,471	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$372	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,099	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$192,372	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$172,000	\$389,938	\$25,360
Per Capita Debt:	\$193	\$960	\$71
General Obligation Debt over EAV:	3.59%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$773.891	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$870	\$2,407	\$1,005
Revenue Collected During FY 17:	\$264.224	\$251,128	\$92,185
Expenditures During FY 17:	\$249.588	\$254,709	\$100,336
Per Capita Revenue:	\$297	\$663	\$253
Per Capita Expenditures:	\$280	\$689	\$271
Operating Income (loss):	\$14.636	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	313.45%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$782.327	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$879	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$56,933,018	\$12,910,874	\$2,695,169
Per Capita Debt:	\$3,403	\$1,725	\$809
General Obligation Debt over EAV:	0.74%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$9,189,061	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$549	\$1,649	\$1,307
Revenue Collected During FY 17:	\$6,761,260	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$6,883,734	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$404	\$519	\$373
Per Capita Expenditures:	\$411	\$488	\$359
Operating Income (loss):	-\$122,474	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	131.71%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$9,066,587	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$542	\$1,691	\$1,326



FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,740,172		
Equalized Assessed Valuation:	\$619,757,713		
Population:	12,975		
Employees:			
Full Time:	64		
Part Time:	5		
Salaries Paid:	\$6,775,964		

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 17:	\$5,852,141	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$451	\$648	\$503
Revenue Collected During FY 17:	\$13,223,341	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$12,279,266	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,019	\$832	\$667
Per Capita Expenditures:	\$946	\$808	\$653
Revenues over (under) Expenditures:	\$944,075	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	51.36%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$6,306,288	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$486	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,761,522	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$6,669,816	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$38,803,478	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,991	\$1,725	\$809
General Obligation Debt over EAV:	1.66%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$6,500.184	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$501	\$1,649	\$1,307
Revenue Collected During FY 17:	\$4,958.310	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$4,470.938	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$382	\$519	\$373
Per Capita Expenditures:	\$345	\$488	\$359
Operating Income (loss):	\$487.372	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	188.73%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$8,438.055	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$650	\$1,691	\$1,326



FISCAL YEAR 2017

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 17:	\$151,524	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$252	\$1,004	\$585
Revenue Collected During FY 17:	\$293,242	\$291,808	\$120,451
Expenditures During FY 17:	\$313,983	\$277,854	\$113,672
Per Capita Revenue:	\$488	\$764	\$319
Per Capita Expenditures:	\$522	\$713	\$311
Revenues over (under) Expenditures:	-\$20,741	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	41.00%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$128,720	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$214	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,207	\$141,116	\$32,456
Total Unrestricted Net Assets:	-\$216,831	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$164,421	\$389,938	\$25,360
Per Capita Debt:	\$274	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$527.612	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$878	\$2,407	\$1,005
Revenue Collected During FY 17:	\$105.967	\$251,128	\$92,185
Expenditures During FY 17:	\$93.709	\$254,709	\$100,336
Per Capita Revenue:	\$176	\$663	\$253
Per Capita Expenditures:	\$156	\$689	\$271
Operating Income (loss):	\$12.258	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	578.31%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$541.933	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$902	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$49,200,709	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,993	\$1,725	\$809
General Obligation Debt over EAV:	1.13%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$15,486,121	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$627	\$1,649	\$1,307
Revenue Collected During FY 17:	\$7,237,905	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$6,661,612	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$293	\$519	\$373
Per Capita Expenditures:	\$270	\$488	\$359
Operating Income (loss):	\$576,293	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	236.30%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$15,741,414	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$638	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westville Village	
Unit Code:	092/105/32	County: Vermilion
Fiscal Year End:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,582,721	
Equalized Assessed Valuation:	\$21,148,107	
Population:	3,202	
Employees:	Full Time:	14
	Part Time:	20
	Salaries Paid:	\$549,838

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$297,356	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$93	\$648	\$503
Revenue Collected During FY 17:	\$892,795	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$756,759	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$279	\$832	\$667
Per Capita Expenditures:	\$236	\$808	\$653
Revenues over (under) Expenditures:	\$136,036	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	48.68%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$368,354	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$115	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,409	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$285,945	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$451,508	\$12,910,874	\$2,695,169
Per Capita Debt:	\$141	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,556,538	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,111	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,676,353	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,669,734	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$524	\$519	\$373
Per Capita Expenditures:	\$521	\$488	\$359
Operating Income (loss):	\$6,619	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	217.29%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,628,195	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1,133	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$96,203,246		
Equalized Assessed Valuation:	\$2,006,801,333		
Population:	53,715		
Employees:			
Full Time:			231
Part Time:			54
Salaries Paid:			\$21,865,807

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$20,788,000	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$387	\$508	\$474
Revenue Collected During FY 17:	\$47,354,242	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$40,700,058	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$882	\$1,100	\$1,058
Per Capita Expenditures:	\$758	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$6,654,184	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	56.97%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$23,186,729	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$432	\$512	\$497

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,341,502	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	-\$12,624,266	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$23,920,000	\$127,449,562	\$75,620,772
Per Capita Debt:	\$445	\$2,363	\$1,782
General Obligation Debt over EAV:	1.19%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$49,968,623	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$930	\$1,421	\$1,109
Revenue Collected During FY 17:	\$17,898,860	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$18,271,336	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$333	\$463	\$328
Per Capita Expenditures:	\$340	\$427	\$319
Operating Income (loss):	-\$372,476	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	276.19%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$50,463,036	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$939	\$1,456	\$1,227



FISCAL YEAR 2017

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 17:	\$142,509	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,198	\$1,004	\$585
Revenue Collected During FY 17:	\$28,175	\$291,808	\$120,451
Expenditures During FY 17:	\$25,909	\$277,854	\$113,672
Per Capita Revenue:	\$237	\$764	\$319
Per Capita Expenditures:	\$218	\$713	\$311
Revenues over (under) Expenditures:	\$2,266	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	558.78%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$144,775	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,217	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,785	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$140,990	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$59,169,497	\$127,449,562	\$75,620,772
Per Capita Debt:	\$1,572	\$2,363	\$1,782
General Obligation Debt over EAV:	5.58%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$53,071,390	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$1,410	\$1,421	\$1,109
Revenue Collected During FY 17:	\$9,784,332	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$8,175,813	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$260	\$463	\$328
Per Capita Expenditures:	\$217	\$427	\$319
Operating Income (loss):	\$1,608,519	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	664.47%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$54,325,750	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$1,443	\$1,456	\$1,227



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 17:	\$108,536	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$464	\$1,004	\$585
Revenue Collected During FY 17:	\$53,277	\$291,808	\$120,451
Expenditures During FY 17:	\$49,795	\$277,854	\$113,672
Per Capita Revenue:	\$228	\$764	\$319
Per Capita Expenditures:	\$213	\$713	\$311
Revenues over (under) Expenditures:	\$3,482	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	224.96%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$112,018	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$479	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,146	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$10,872	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$194,000	\$389,938	\$25,360
Per Capita Debt:	\$829	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$516.752	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$2.208	\$2,407	\$1,005
Revenue Collected During FY 17:	\$125.494	\$251,128	\$92,185
Expenditures During FY 17:	\$155.112	\$254,709	\$100,336
Per Capita Revenue:	\$536	\$663	\$253
Per Capita Expenditures:	\$663	\$689	\$271
Operating Income (loss):	-\$29.618	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	314.05%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$487.134	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$2.082	\$2,394	\$1,045



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	White Hall City	
Unit Code:	031/045/30	County: Greene
Fiscal Year End:	4/30/2017	
Accounting Method:	Combination	
Appropriation or Budget:	\$5,065,000	
Equalized Assessed Valuation:	\$16,781,571	
Population:	2,520	
Employees:		
Full Time:		23
Part Time:		27
Salaries Paid:		\$865,316

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 17:	\$238,816	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$95	\$648	\$503
Revenue Collected During FY 17:	\$953,139	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$957,351	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$378	\$832	\$667
Per Capita Expenditures:	\$380	\$808	\$653
Revenues over (under) Expenditures:	-\$4,212	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	24.51%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$234,604	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$93	\$674	\$514
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,115	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$165,489	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$984,374	\$12,910,874	\$2,695,169
Per Capita Debt:	\$391	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,951.157	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1.568	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,790.615	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,684.506	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$711	\$519	\$373
Per Capita Expenditures:	\$668	\$488	\$359
Operating Income (loss):	\$106.109	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	240.86%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$4,057.266	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1.610	\$1,691	\$1,326



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$570,379**

Equalized Assessed Valuation: **\$6,094,765**

Population: **600**

Employees:

 Full Time: **2**

 Part Time: **13**

 Salaries Paid: **\$93,832**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$262,033	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$437	\$1,004	\$585
Revenue Collected During FY 17:	\$264,502	\$291,808	\$120,451
Expenditures During FY 17:	\$296,714	\$277,854	\$113,672
Per Capita Revenue:	\$441	\$764	\$319
Per Capita Expenditures:	\$495	\$713	\$311
Revenues over (under) Expenditures:	-\$32,212	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	91.78%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$272,321	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$454	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,000	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$218,321	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$226,865	\$389,938	\$25,360
Per Capita Debt:	\$378	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$729,423	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,216	\$2,407	\$1,005
Revenue Collected During FY 17:	\$208,103	\$251,128	\$92,185
Expenditures During FY 17:	\$183,195	\$254,709	\$100,336
Per Capita Revenue:	\$347	\$663	\$253
Per Capita Expenditures:	\$305	\$689	\$271
Operating Income (loss):	\$24,908	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	411.22%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$753,331	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,256	\$2,394	\$1,045



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,500**

Equalized Assessed Valuation: **\$1,195,460**

Population: **230**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$4,380**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$108,598	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$472	\$1,004	\$585
Revenue Collected During FY 17:	\$54,915	\$291,808	\$120,451
Expenditures During FY 17:	\$31,843	\$277,854	\$113,672
Per Capita Revenue:	\$239	\$764	\$319
Per Capita Expenditures:	\$138	\$713	\$311
Revenues over (under) Expenditures:	\$23,072	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	413.50%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$131,670	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$572	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,678	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$121,992	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$3,150,631	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,135	\$1,725	\$809
General Obligation Debt over EAV:	9.17%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$4,758,137	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$3.224	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,835,341	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$2,074,261	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$1.243	\$519	\$373
Per Capita Expenditures:	\$1.405	\$488	\$359
Operating Income (loss):	-\$238,920	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	217.87%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$4,519,217	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$3.062	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Willisville Village**

Unit Code: **073/035/32** County: **Perry**

Fiscal Year End: **4/30/2017**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,665,512**

Equalized Assessed Valuation: **\$2,418,981**

Population: **694**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$115,882**

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 17:	\$168,031	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$242	\$1,004	\$585
Revenue Collected During FY 17:	\$245,097	\$291,808	\$120,451
Expenditures During FY 17:	\$231,917	\$277,854	\$113,672
Per Capita Revenue:	\$353	\$764	\$319
Per Capita Expenditures:	\$334	\$713	\$311
Revenues over (under) Expenditures:	\$13,180	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	71.67%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$166,211	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$239	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,974	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$126,237	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$378.161	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$545	\$2,407	\$1,005
Revenue Collected During FY 17:	\$173.077	\$251,128	\$92,185
Expenditures During FY 17:	\$178.074	\$254,709	\$100,336
Per Capita Revenue:	\$249	\$663	\$253
Per Capita Expenditures:	\$257	\$689	\$271
Operating Income (loss):	-\$4.997	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	217.98%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$388.164	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$559	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$302,716	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,316	\$1,004	\$585
Revenue Collected During FY 17:	\$77,136	\$291,808	\$120,451
Expenditures During FY 17:	\$66,390	\$277,854	\$113,672
Per Capita Revenue:	\$335	\$764	\$319
Per Capita Expenditures:	\$289	\$713	\$311
Revenues over (under) Expenditures:	\$10,746	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	472.15%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$313,462	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,363	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,278	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$301,185	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$140,000	\$389,938	\$25,360
Per Capita Debt:	\$609	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,026,748	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$4,464	\$2,407	\$1,005
Revenue Collected During FY 17:	\$67,779	\$251,128	\$92,185
Expenditures During FY 17:	\$100,462	\$254,709	\$100,336
Per Capita Revenue:	\$295	\$663	\$253
Per Capita Expenditures:	\$437	\$689	\$271
Operating Income (loss):	-\$32,683	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	989.49%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$994,065	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$4,322	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$698,833	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$124	\$648	\$503
Revenue Collected During FY 17:	\$5,347,567	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$6,264,703	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$947	\$832	\$667
Per Capita Expenditures:	\$1,109	\$808	\$653
Revenues over (under) Expenditures:	-\$917,136	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	1.09%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$68,296	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$12	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,035,851	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$22,095,635	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$14,783,880	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,618	\$1,725	\$809
General Obligation Debt over EAV:	4.54%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,165,772	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$561	\$1,649	\$1,307
Revenue Collected During FY 17:	\$576,544	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$408,592	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$102	\$519	\$373
Per Capita Expenditures:	\$72	\$488	\$359
Operating Income (loss):	\$167,952	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	805.58%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,291,524	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$583	\$1,691	\$1,326



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,924,036		
Equalized Assessed Valuation:	\$297,109,467		
Population:	8,540		
Employees:			
Full Time:	38		
Part Time:	8		
Salaries Paid:	\$3,768,870		

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 17:	\$6,628,122	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$776	\$648	\$503
Revenue Collected During FY 17:	\$9,169,686	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$8,840,426	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,074	\$832	\$667
Per Capita Expenditures:	\$1,035	\$808	\$653
Revenues over (under) Expenditures:	\$329,260	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	75.72%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$6,694,305	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$784	\$674	\$514
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$681,450	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$1,109,203	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$15,618,266	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,829	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$5,143,423	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$602	\$1,649	\$1,307
Revenue Collected During FY 17:	\$3,378,101	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$3,277,907	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$396	\$519	\$373
Per Capita Expenditures:	\$384	\$488	\$359
Operating Income (loss):	\$100,194	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	158.53%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$5,196,566	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$608	\$1,691	\$1,326



FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,688,645		
Equalized Assessed Valuation:	\$1,923,791,160		
Population:	27,087		
Employees:			
Full Time:	207		
Part Time:	73		
Salaries Paid:	\$20,322,901		

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 17:	\$14,720,105	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$543	\$508	\$474
Revenue Collected During FY 17:	\$37,924,597	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$37,047,129	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$1,400	\$1,100	\$1,058
Per Capita Expenditures:	\$1,368	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$877,468	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	44.68%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$16,552,573	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$611	\$512	\$497

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:	\$2,269,063	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	-\$39,793,063	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$130,949,251	\$127,449,562	\$75,620,772
Per Capita Debt:	\$4,834	\$2,363	\$1,782
General Obligation Debt over EAV:	3.96%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$55,447,500	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$2.047	\$1,421	\$1,109
Revenue Collected During FY 17:	\$14,904,431	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$10,614,236	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$550	\$463	\$328
Per Capita Expenditures:	\$392	\$427	\$319
Operating Income (loss):	\$4,290,195	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	553.39%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$58,737,695	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$2.168	\$1,456	\$1,227



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wilmington City		
Unit Code:	099/120/30	County:	Will
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,632,180		
Equalized Assessed Valuation:	\$127,437,230		
Population:	5,724		
Employees:			
Full Time:		41	
Part Time:		23	
Salaries Paid:		\$2,714,502	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$413,481	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$72	\$648	\$503
Revenue Collected During FY 17:	\$6,559,238	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$6,095,421	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,146	\$832	\$667
Per Capita Expenditures:	\$1,065	\$808	\$653
Revenues over (under) Expenditures:	\$463,817	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	14.39%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$877,298	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$153	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$543,042	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$2,329,292	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$11,255,583	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,966	\$1,725	\$809
General Obligation Debt over EAV:	8.09%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$10,687,043	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1,867	\$1,649	\$1,307
Revenue Collected During FY 17:	\$4,252,550	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$3,411,349	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$743	\$519	\$373
Per Capita Expenditures:	\$596	\$488	\$359
Operating Income (loss):	\$841,201	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	337.94%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$11,528,244	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2,014	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wilsonville Village**

Unit Code: **056/130/32** County: **Macoupin**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$370,000**

Equalized Assessed Valuation: **\$2,527,436**

Population: **580**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$44,297**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$216,176	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$373	\$1,004	\$585
Revenue Collected During FY 17:	\$138,756	\$291,808	\$120,451
Expenditures During FY 17:	\$181,437	\$277,854	\$113,672
Per Capita Revenue:	\$239	\$764	\$319
Per Capita Expenditures:	\$313	\$713	\$311
Revenues over (under) Expenditures:	-\$42,681	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	96.74%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$175,518	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$303	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,113	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$121,405	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,046,164	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,804	\$2,407	\$1,005
Revenue Collected During FY 17:	\$122,393	\$251,128	\$92,185
Expenditures During FY 17:	\$180,549	\$254,709	\$100,336
Per Capita Revenue:	\$211	\$663	\$253
Per Capita Expenditures:	\$311	\$689	\$271
Operating Income (loss):	-\$58,156	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	546.10%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$985,985	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,700	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$8,991,850	
Equalized Assessed Valuation:	\$13,359,150	
Population:	1,503	
Employees:		
Full Time:	10	
Part Time:	59	
Salaries Paid:	\$578,675	

Blended Component Units

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$802,418	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$534	\$648	\$503
Revenue Collected During FY 17:	\$888,313	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$833,933	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$591	\$832	\$667
Per Capita Expenditures:	\$555	\$808	\$653
Revenues over (under) Expenditures:	\$54,380	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	102.74%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$856,798	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$570	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$382,563	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$474,235	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$3,038,539	\$12,910,874	\$2,695,169
Per Capita Debt:	\$2,022	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$3,797,971	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2,527	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,110,552	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$1,137,285	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$739	\$519	\$373
Per Capita Expenditures:	\$757	\$488	\$359
Operating Income (loss):	-\$26,733	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	351.50%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,997,525	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2,660	\$1,691	\$1,326



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Combination		
Appropriation or Budget:	\$2,007,300		
Equalized Assessed Valuation:	\$9,156,599		
Population:	1,125		
Employees:			
	Full Time:		4
	Part Time:		35
	Salaries Paid:		\$224,806

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$446,510	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$397	\$648	\$503
Revenue Collected During FY 17:	\$458,106	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$381,966	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$407	\$832	\$667
Per Capita Expenditures:	\$340	\$808	\$653
Revenues over (under) Expenditures:	\$76,140	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	147.23%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$562,368	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$500	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,069	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$438,299	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$791.449	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$704	\$1,649	\$1,307
Revenue Collected During FY 17:	\$470.744	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$271.985	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$418	\$519	\$373
Per Capita Expenditures:	\$242	\$488	\$359
Operating Income (loss):	\$198.759	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	349.46%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$950.490	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$845	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Windsor Village	
Unit Code:	066/055/32	County: Mercer
Fiscal Year End:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,592,476	
Equalized Assessed Valuation:	\$6,635,259	
Population:	748	
Employees:	Full Time:	1
	Part Time:	21
	Salaries Paid:	\$82,960

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$248,903	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$333	\$1,004	\$585
Revenue Collected During FY 17:	\$208,193	\$291,808	\$120,451
Expenditures During FY 17:	\$172,985	\$277,854	\$113,672
Per Capita Revenue:	\$278	\$764	\$319
Per Capita Expenditures:	\$231	\$713	\$311
Revenues over (under) Expenditures:	\$35,208	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	151.58%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$262,216	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$351	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,109	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$102,107	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$35,986	\$389,938	\$25,360
Per Capita Debt:	\$48	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$327.883	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$438	\$2,407	\$1,005
Revenue Collected During FY 17:	\$82.784	\$251,128	\$92,185
Expenditures During FY 17:	\$59.889	\$254,709	\$100,336
Per Capita Revenue:	\$111	\$663	\$253
Per Capita Expenditures:	\$80	\$689	\$271
Operating Income (loss):	\$22.895	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	622.27%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$372.673	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$498	\$2,394	\$1,045



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$16,695,690
Equalized Assessed Valuation:	\$336,053,821
Population:	9,820
Employees:	
Full Time:	33
Part Time:	3
Salaries Paid:	\$2,972,151

Blended Component Units	

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 17:	\$2,889,160	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$294	\$648	\$503
Revenue Collected During FY 17:	\$6,282,814	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$4,640,930	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$640	\$832	\$667
Per Capita Expenditures:	\$473	\$808	\$653
Revenues over (under) Expenditures:	\$1,641,884	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	80.07%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$3,716,044	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$378	\$674	\$514

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,189,501	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$7,015,593	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$8,143,004	\$12,910,874	\$2,695,169
Per Capita Debt:	\$829	\$1,725	\$809
General Obligation Debt over EAV:	0.05%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$14,762,937	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1.503	\$1,649	\$1,307
Revenue Collected During FY 17:	\$6,866,723	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$4,873,340	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$699	\$519	\$373
Per Capita Expenditures:	\$496	\$488	\$359
Operating Income (loss):	\$1,993,383	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	343.73%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$16,751,320	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1.706	\$1,691	\$1,326



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnebago Village		
Unit Code:	101/055/32	County:	Winnebago
Fiscal Year End:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,993,152		
Equalized Assessed Valuation:	\$44,384,130		
Population:	3,101		
Employees:			
Full Time:	12		
Part Time:	18		
Salaries Paid:	\$729,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$831,869	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$268	\$648	\$503
Revenue Collected During FY 17:	\$1,610,898	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,575,070	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$519	\$832	\$667
Per Capita Expenditures:	\$508	\$808	\$653
Revenues over (under) Expenditures:	\$35,828	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	55.09%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$867,697	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$280	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$304,392	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$425,464	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,469,039	\$12,910,874	\$2,695,169
Per Capita Debt:	\$474	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,568,172	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$828	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,302,584	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$785,290	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$420	\$519	\$373
Per Capita Expenditures:	\$253	\$488	\$359
Operating Income (loss):	\$517,294	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	392.91%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$3,085,466	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$995	\$1,691	\$1,326



FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,499,711		
Equalized Assessed Valuation:	\$1,440,939,345		
Population:	12,437		
Employees:			
Full Time:	142		
Part Time:	12		
Salaries Paid:	\$15,575,521		

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 17:	\$22,981,996	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$1,848	\$648	\$503
Revenue Collected During FY 17:	\$23,797,241	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$23,981,555	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,913	\$832	\$667
Per Capita Expenditures:	\$1,928	\$808	\$653
Revenues over (under) Expenditures:	-\$184,314	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	98.46%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$23,612,708	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$1,899	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,938,353	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$10,808,641	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$19,532,117	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,570	\$1,725	\$809
General Obligation Debt over EAV:	1.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$53,929,241	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$4.336	\$1,649	\$1,307
Revenue Collected During FY 17:	\$25,440,546	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$23,718,158	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$2.046	\$519	\$373
Per Capita Expenditures:	\$1.907	\$488	\$359
Operating Income (loss):	\$1,722,388	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	230.88%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$54,761,603	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$4.403	\$1,691	\$1,326



FISCAL YEAR 2017

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="9"/>
Salaries Paid:	<input type="text" value="\$44,155"/>

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 17:	\$616,916	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,788	\$1,004	\$585
Revenue Collected During FY 17:	\$277,487	\$291,808	\$120,451
Expenditures During FY 17:	\$193,731	\$277,854	\$113,672
Per Capita Revenue:	\$804	\$764	\$319
Per Capita Expenditures:	\$562	\$713	\$311
Revenues over (under) Expenditures:	\$83,756	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	307.27%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$595,274	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,725	\$1,044	\$584

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$471,906	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$123,368	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$199,053	\$389,938	\$25,360
Per Capita Debt:	\$577	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,249,996	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$3.623	\$2,407	\$1,005
Revenue Collected During FY 17:	\$74,779	\$251,128	\$92,185
Expenditures During FY 17:	\$117,099	\$254,709	\$100,336
Per Capita Revenue:	\$217	\$663	\$253
Per Capita Expenditures:	\$339	\$689	\$271
Operating Income (loss):	-\$42,320	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	1121.34%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$1,313,074	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$3.806	\$2,394	\$1,045



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	4/30/2017	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$7,506,909	
Equalized Assessed Valuation:	\$118,748,485	
Population:	6,700	
Employees:		
Full Time:	30	
Part Time:	110	
Salaries Paid:	\$2,800,277	

Blended Component Units

--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$429,298	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$64	\$648	\$503
Revenue Collected During FY 17:	\$5,467,898	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$5,514,381	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$816	\$832	\$667
Per Capita Expenditures:	\$823	\$808	\$653
Revenues over (under) Expenditures:	-\$46,483	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	12.44%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$685,970	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$102	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$412,735	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$273,235	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,612,991	\$12,910,874	\$2,695,169
Per Capita Debt:	\$241	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,021,786	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$302	\$1,649	\$1,307
Revenue Collected During FY 17:	\$813,893	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$969,968	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$121	\$519	\$373
Per Capita Expenditures:	\$145	\$488	\$359
Operating Income (loss):	-\$156,075	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	195.91%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,900,311	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$284	\$1,691	\$1,326



FISCAL YEAR 2017

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 17:	\$100,633	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$111	\$1,004	\$585
Revenue Collected During FY 17:	\$377,345	\$291,808	\$120,451
Expenditures During FY 17:	\$419,420	\$277,854	\$113,672
Per Capita Revenue:	\$418	\$764	\$319
Per Capita Expenditures:	\$464	\$713	\$311
Revenues over (under) Expenditures:	-\$42,075	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	25.17%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$105,558	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$117	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,265	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$24,500	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$111,732	\$389,938	\$25,360
Per Capita Debt:	\$124	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,012,306	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,121	\$2,407	\$1,005
Revenue Collected During FY 17:	\$251,516	\$251,128	\$92,185
Expenditures During FY 17:	\$317,342	\$254,709	\$100,336
Per Capita Revenue:	\$279	\$663	\$253
Per Capita Expenditures:	\$351	\$689	\$271
Operating Income (loss):	-\$65,826	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	299.20%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$949,480	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,051	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wonder Lake Village		
Unit Code:	063/107/32	County:	Mchenry
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,886,000		
Equalized Assessed Valuation:	\$70,369,479		
Population:	3,971		
Employees:			
Full Time:	1		
Part Time:	46		
Salaries Paid:	\$309,422		

Blended Component Units

--	--	--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$1,352,335	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$341	\$648	\$503
Revenue Collected During FY 17:	\$1,326,966	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,223,206	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$334	\$832	\$667
Per Capita Expenditures:	\$308	\$808	\$653
Revenues over (under) Expenditures:	\$103,760	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	119.04%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$1,456,095	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$367	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,769	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$1,314,922	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$4,526,212	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,140	\$1,725	\$809
General Obligation Debt over EAV:	3.29%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,024,646	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$510	\$1,649	\$1,307
Revenue Collected During FY 17:	\$1,001,023	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$800,936	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$252	\$519	\$373
Per Capita Expenditures:	\$202	\$488	\$359
Operating Income (loss):	\$200,087	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	277.77%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$2,224,733	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$560	\$1,691	\$1,326



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **Dupage**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,926,735**

Equalized Assessed Valuation: **\$522,867,736**

Population: **13,770**

Employees:

 Full Time: **96**

 Part Time: **38**

 Salaries Paid: **\$8,099,932**

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 17:	\$11,049,993	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$802	\$648	\$503
Revenue Collected During FY 17:	\$13,577,010	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$12,768,950	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$986	\$832	\$667
Per Capita Expenditures:	\$927	\$808	\$653
Revenues over (under) Expenditures:	\$808,060	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	88.66%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$11,321,083	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$822	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,854,858	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$6,027,446	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$51,974,798	\$12,910,874	\$2,695,169
Per Capita Debt:	\$3,774	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$22,489,891	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$1.633	\$1,649	\$1,307
Revenue Collected During FY 17:	\$9,435,601	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$9,481,684	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$685	\$519	\$373
Per Capita Expenditures:	\$689	\$488	\$359
Operating Income (loss):	-\$46,083	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	233.99%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$22,186,308	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1.611	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	Madison
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,800,733		
Equalized Assessed Valuation:	\$118,323,541		
Population:	10,657		
Employees:			
Full Time:	65		
Part Time:	124		
Salaries Paid:	\$5,056,952		

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 17:	\$5,074,098	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$476	\$648	\$503
Revenue Collected During FY 17:	\$11,205,150	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$10,885,062	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$1,051	\$832	\$667
Per Capita Expenditures:	\$1,021	\$808	\$653
Revenues over (under) Expenditures:	\$320,088	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	53.45%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$5,817,950	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$546	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,036,613	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$12,621,565	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$8,031,966	\$12,910,874	\$2,695,169
Per Capita Debt:	\$754	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$22,008,480	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$2.065	\$1,649	\$1,307
Revenue Collected During FY 17:	\$5,262,376	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$5,190,825	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$494	\$519	\$373
Per Capita Expenditures:	\$487	\$488	\$359
Operating Income (loss):	\$71,551	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	425.10%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$22,066,327	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$2.071	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodhull Village		
Unit Code:	037/080/32	County:	Henry
Fiscal Year End:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,756,500		
Equalized Assessed Valuation:	\$12,496,713		
Population:	811		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$231,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$275,366	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$340	\$1,004	\$585
Revenue Collected During FY 17:	\$485,805	\$291,808	\$120,451
Expenditures During FY 17:	\$410,360	\$277,854	\$113,672
Per Capita Revenue:	\$599	\$764	\$319
Per Capita Expenditures:	\$506	\$713	\$311
Revenues over (under) Expenditures:	\$75,445	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	62.01%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$254,445	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$314	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,904	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$135,541	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$524,686	\$389,938	\$25,360
Per Capita Debt:	\$647	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$594.201	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$733	\$2,407	\$1,005
Revenue Collected During FY 17:	\$281.879	\$251,128	\$92,185
Expenditures During FY 17:	\$234.727	\$254,709	\$100,336
Per Capita Revenue:	\$348	\$663	\$253
Per Capita Expenditures:	\$289	\$689	\$271
Operating Income (loss):	\$47.152	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	314.29%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$737.719	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$910	\$2,394	\$1,045



FISCAL YEAR 2017

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: **4/30/2017**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1**

Equalized Assessed Valuation: **\$1,823,903**

Population: **324**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$25,273**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$204,178	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$630	\$1,004	\$585
Revenue Collected During FY 17:	\$80,389	\$291,808	\$120,451
Expenditures During FY 17:	\$76,612	\$277,854	\$113,672
Per Capita Revenue:	\$248	\$764	\$319
Per Capita Expenditures:	\$236	\$713	\$311
Revenues over (under) Expenditures:	\$3,777	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	271.44%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$207,955	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$642	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,830	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$178,125	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$28.106	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$87	\$2,407	\$1,005
Revenue Collected During FY 17:	\$46.735	\$251,128	\$92,185
Expenditures During FY 17:	\$52.633	\$254,709	\$100,336
Per Capita Revenue:	\$144	\$663	\$253
Per Capita Expenditures:	\$162	\$689	\$271
Operating Income (loss):	-\$5.898	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	42.19%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$22.208	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$69	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Woodlawn Village		
Unit Code:	041/050/32	County:	Jefferson
Fiscal Year End:	3/31/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,300		
Equalized Assessed Valuation:	\$4,028,997		
Population:	6,930		
Employees:			
	Full Time:		4
	Part Time:		10
	Salaries Paid:		\$227,649

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 17:	-\$47,180	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	-\$7	\$648	\$503
Revenue Collected During FY 17:	\$177,660	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$259,808	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$26	\$832	\$667
Per Capita Expenditures:	\$37	\$808	\$653
Revenues over (under) Expenditures:	-\$82,148	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	-49.78%	92.81%	76.27%
Ending Fund Balance for FY 17:	-\$129,328	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	-\$19	\$674	\$514
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,418	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$142,746	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,300,054	\$12,910,874	\$2,695,169
Per Capita Debt:	\$188	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,077,056	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$300	\$1,649	\$1,307
Revenue Collected During FY 17:	\$	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$732,098	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$	\$519	\$373
Per Capita Expenditures:	\$106	\$488	\$359
Operating Income (loss):	-\$732,098	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	183.71%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,344,958	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$194	\$1,691	\$1,326



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,761,955		
Equalized Assessed Valuation:	\$1,164,780,951		
Population:	32,971		
Employees:			
Full Time:	118		
Part Time:	8		
Salaries Paid:	\$11,457,214		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$30,335,479	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$920	\$508	\$474
Revenue Collected During FY 17:	\$22,394,750	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$22,390,643	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$679	\$1,100	\$1,058
Per Capita Expenditures:	\$679	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$4,107	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	134.24%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$30,057,154	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$912	\$512	\$497

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,906,351	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	\$10,337,416	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$55,388,001	\$127,449,562	\$75,620,772
Per Capita Debt:	\$1,680	\$2,363	\$1,782
General Obligation Debt over EAV:	1.36%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$15,319,497	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$465	\$1,421	\$1,109
Revenue Collected During FY 17:	\$10,015,363	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$9,351,050	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$304	\$463	\$328
Per Capita Expenditures:	\$284	\$427	\$319
Operating Income (loss):	\$664,313	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	178.61%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$16,701,848	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$507	\$1,456	\$1,227



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32** County: **Morgan**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$649,325**

Equalized Assessed Valuation: **\$5,030,162**

Population: **494**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$52,997**

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 17:	\$304,887	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$617	\$1,004	\$585
Revenue Collected During FY 17:	\$172,030	\$291,808	\$120,451
Expenditures During FY 17:	\$130,697	\$277,854	\$113,672
Per Capita Revenue:	\$348	\$764	\$319
Per Capita Expenditures:	\$265	\$713	\$311
Revenues over (under) Expenditures:	\$41,333	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	264.90%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$346,220	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$701	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,938	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$353,734	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$479,316	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$970	\$2,407	\$1,005
Revenue Collected During FY 17:	\$53,013	\$251,128	\$92,185
Expenditures During FY 17:	\$66,702	\$254,709	\$100,336
Per Capita Revenue:	\$107	\$663	\$253
Per Capita Expenditures:	\$135	\$689	\$271
Operating Income (loss):	-\$13,689	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	698.07%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$465,627	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$943	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,538,000		
Equalized Assessed Valuation:	\$418,916,324		
Population:	25,525		
Employees:			
Full Time:	152		
Part Time:	161		
Salaries Paid:	\$10,767,280		

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 17:	\$8,803,851	\$24,314,002	\$19,880,410
Per Capita Beginning Fund Balance:	\$345	\$508	\$474
Revenue Collected During FY 17:	\$20,455,118	\$55,504,188	\$42,799,636
Expenditures During FY 17:	\$18,452,180	\$53,292,858	\$40,244,792
Per Capita Revenue:	\$801	\$1,100	\$1,058
Per Capita Expenditures:	\$723	\$1,050	\$1,038
Revenues over (under) Expenditures:	\$2,002,938	\$2,211,330	\$1,405,055
Ratio of Fund Balance to Expenditures:	49.23%	51.74%	54.40%
Ending Fund Balance for FY 17:	\$9,083,356	\$24,374,607	\$21,434,406
Per Capita Ending Fund Balance:	\$356	\$512	\$497

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,114,317	\$9,378,890	\$7,415,677
Total Unrestricted Net Assets:	-\$14,130,885	-\$78,448,820	-\$41,351,375



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$14,360,177	\$127,449,562	\$75,620,772
Per Capita Debt:	\$563	\$2,363	\$1,782
General Obligation Debt over EAV:	0.37%	4.76%	3.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$35,768,506	\$70,834,595	\$47,747,792
Per Capita Beginning Retained Earnings for FY 17:	\$1,401	\$1,421	\$1,109
Revenue Collected During FY 17:	\$5,354,079	\$23,749,707	\$14,476,061
Expenditures During FY 17:	\$5,057,944	\$22,063,634	\$13,129,932
Per Capita Revenue:	\$210	\$463	\$328
Per Capita Expenditures:	\$198	\$427	\$319
Operating Income (loss):	\$296,135	\$1,686,073	\$810,051
Ratio of Retained Earnings to Expenditures:	712.55%	412.02%	343.64%
Ending Retained Earnings for FY 17:	\$36,040,183	\$72,395,528	\$48,435,774
Per Capita Ending Retained Earnings:	\$1,412	\$1,456	\$1,227



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$804,786	\$12,910,874	\$2,695,169
Per Capita Debt:	\$771	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$823.003	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$788	\$1,649	\$1,307
Revenue Collected During FY 17:	\$296.369	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$352.774	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$284	\$519	\$373
Per Capita Expenditures:	\$338	\$488	\$359
Operating Income (loss):	-\$56.405	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	217.31%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$766.598	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$734	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32** County: **Cook**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,866,219**

Equalized Assessed Valuation: **\$137,146,562**

Population: **10,845**

Employees:

 Full Time: **47**

 Part Time: **32**

 Salaries Paid: **\$4,222,441**

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 17:	\$2,567,652	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$237	\$648	\$503
Revenue Collected During FY 17:	\$9,607,760	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$9,396,146	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$886	\$832	\$667
Per Capita Expenditures:	\$866	\$808	\$653
Revenues over (under) Expenditures:	\$211,614	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	29.58%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$2,779,266	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$256	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$320,349	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$24,505,965	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$34,719,994	\$12,910,874	\$2,695,169
Per Capita Debt:	\$3,201	\$1,725	\$809
General Obligation Debt over EAV:	0.34%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$4,919,687	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$454	\$1,649	\$1,307
Revenue Collected During FY 17:	\$2,786,494	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$2,462,117	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$257	\$519	\$373
Per Capita Expenditures:	\$227	\$488	\$359
Operating Income (loss):	\$324,377	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	212.99%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$5,244,064	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$484	\$1,691	\$1,326



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Wyagnet Village**

Unit Code: **006/120/32** County: **Bureau**

Fiscal Year End: **4/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$975,165**

Equalized Assessed Valuation: **\$7,469,873**

Population: **991**

Employees:

 Full Time: **3**

 Part Time: **9**

 Salaries Paid: **\$189,451**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$377,466	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$381	\$1,004	\$585
Revenue Collected During FY 17:	\$359,745	\$291,808	\$120,451
Expenditures During FY 17:	\$278,315	\$277,854	\$113,672
Per Capita Revenue:	\$363	\$764	\$319
Per Capita Expenditures:	\$281	\$713	\$311
Revenues over (under) Expenditures:	\$81,430	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	121.08%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$336,984	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$340	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,614	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$84,370	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$286,975	\$389,938	\$25,360
Per Capita Debt:	\$290	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$346.773	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$350	\$2,407	\$1,005
Revenue Collected During FY 17:	\$363.310	\$251,128	\$92,185
Expenditures During FY 17:	\$336.179	\$254,709	\$100,336
Per Capita Revenue:	\$367	\$663	\$253
Per Capita Expenditures:	\$339	\$689	\$271
Operating Income (loss):	\$27.131	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	124.67%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$419.103	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$423	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$808,423	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$585	\$648	\$503
Revenue Collected During FY 17:	\$636,287	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$694,990	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$460	\$832	\$667
Per Capita Expenditures:	\$503	\$808	\$653
Revenues over (under) Expenditures:	-\$58,703	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	107.87%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$749,720	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$542	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$235,912	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	\$513,808	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$2,446,000	\$12,910,874	\$2,695,169
Per Capita Debt:	\$1,769	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$4,531.579	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$3.277	\$1,649	\$1,307
Revenue Collected During FY 17:	\$538.809	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$804.304	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$390	\$519	\$373
Per Capita Expenditures:	\$582	\$488	\$359
Operating Income (loss):	-\$265.495	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	530.41%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$4,266.084	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$3.085	\$1,691	\$1,326



FISCAL YEAR 2017

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 17:	\$701,325	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$1,794	\$1,004	\$585
Revenue Collected During FY 17:	\$240,214	\$291,808	\$120,451
Expenditures During FY 17:	\$251,238	\$277,854	\$113,672
Per Capita Revenue:	\$614	\$764	\$319
Per Capita Expenditures:	\$643	\$713	\$311
Revenues over (under) Expenditures:	-\$11,024	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	280.08%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$703,676	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$1,800	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$730,298	\$141,116	\$32,456
Total Unrestricted Net Assets:	-\$26,622	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$55,527	\$389,938	\$25,360
Per Capita Debt:	\$142	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$508,973	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$1,302	\$2,407	\$1,005
Revenue Collected During FY 17:	\$171,085	\$251,128	\$92,185
Expenditures During FY 17:	\$215,736	\$254,709	\$100,336
Per Capita Revenue:	\$438	\$663	\$253
Per Capita Expenditures:	\$552	\$689	\$271
Operating Income (loss):	-\$44,651	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	213.47%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$460,530	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,178	\$2,394	\$1,045



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$389,938	\$25,360
Per Capita Debt:	\$	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$	\$2,407	\$1,005
Revenue Collected During FY 17:	\$	\$251,128	\$92,185
Expenditures During FY 17:	\$	\$254,709	\$100,336
Per Capita Revenue:	\$	\$663	\$253
Per Capita Expenditures:	\$	\$689	\$271
Operating Income (loss):	\$	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	0.00%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$	\$2,394	\$1,045



FISCAL YEAR 2017

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 17:	\$434,305	\$377,486	\$196,078
Per Capita Beginning Fund Balance:	\$634	\$1,004	\$585
Revenue Collected During FY 17:	\$223,350	\$291,808	\$120,451
Expenditures During FY 17:	\$227,028	\$277,854	\$113,672
Per Capita Revenue:	\$326	\$764	\$319
Per Capita Expenditures:	\$331	\$713	\$311
Revenues over (under) Expenditures:	-\$3,678	\$13,954	\$4,015
Ratio of Fund Balance to Expenditures:	209.16%	303.48%	176.90%
Ending Fund Balance for FY 17:	\$474,845	\$383,106	\$198,809
Per Capita Ending Fund Balance:	\$693	\$1,044	\$584

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,271	\$
Total Unreserved Funds:	\$	\$27,834	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,256	\$141,116	\$32,456
Total Unrestricted Net Assets:	\$292,988	\$47,828	\$92,024



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$29,145	\$389,938	\$25,360
Per Capita Debt:	\$43	\$960	\$71
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$683,891	\$847,047	\$401,787
Per Capita Beginning Retained Earnings for FY 17:	\$998	\$2,407	\$1,005
Revenue Collected During FY 17:	\$242,573	\$251,128	\$92,185
Expenditures During FY 17:	\$284,279	\$254,709	\$100,336
Per Capita Revenue:	\$354	\$663	\$253
Per Capita Expenditures:	\$415	\$689	\$271
Operating Income (loss):	-\$41,706	-\$3,582	\$
Ratio of Retained Earnings to Expenditures:	265.36%	392.82%	324.76%
Ending Retained Earnings for FY 17:	\$754,355	\$854,006	\$418,155
Per Capita Ending Retained Earnings:	\$1,101	\$2,394	\$1,045



FISCAL YEAR 2017

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:	4/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,344,840		
Equalized Assessed Valuation:	\$6,741,895		
Population:	1,800		
Employees:			
Full Time:			14
Part Time:			18
Salaries Paid:			\$486,479

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$284,520	\$3,826,822	\$1,951,030
Per Capita Beginning Fund Balance:	\$158	\$648	\$503
Revenue Collected During FY 17:	\$1,179,282	\$5,992,391	\$2,691,928
Expenditures During FY 17:	\$1,047,533	\$5,837,950	\$2,898,929
Per Capita Revenue:	\$655	\$832	\$667
Per Capita Expenditures:	\$582	\$808	\$653
Revenues over (under) Expenditures:	\$131,749	\$154,440	\$41,576
Ratio of Fund Balance to Expenditures:	17.13%	92.81%	76.27%
Ending Fund Balance for FY 17:	\$179,450	\$3,971,999	\$1,945,526
Per Capita Ending Fund Balance:	\$100	\$674	\$514

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$24,639	\$
Total Unreserved Funds:	\$	\$32,073	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,816	\$1,758,206	\$647,964
Total Unrestricted Net Assets:	-\$88,366	-\$5,057,401	\$264,217



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$12,910,874	\$2,695,169
Per Capita Debt:	\$	\$1,725	\$809
General Obligation Debt over EAV:	0.00%	2.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$306.972	\$9,665,734	\$4,419,381
Per Capita Beginning Retained Earnings for FY 17:	\$171	\$1,649	\$1,307
Revenue Collected During FY 17:	\$422.728	\$3,203,561	\$1,305,134
Expenditures During FY 17:	\$434.336	\$2,969,023	\$1,291,426
Per Capita Revenue:	\$235	\$519	\$373
Per Capita Expenditures:	\$241	\$488	\$359
Operating Income (loss):	-\$11.608	\$234,538	\$31,998
Ratio of Retained Earnings to Expenditures:	452.27%	382.28%	326.48%
Ending Retained Earnings for FY 17:	\$1,964.389	\$9,911,891	\$4,465,021
Per Capita Ending Retained Earnings:	\$1.091	\$1,691	\$1,326