



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **Gallatin**

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,898,194**

Equalized Assessed Valuation: **\$55,119,530**

Population: **5,589**

Employees:

Full Time: **25**

Part Time: **13**

Salaries Paid: **\$938,932**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,907,184	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$699	\$724	\$699
Revenue Collected During FY 14:	\$3,402,788	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$3,463,860	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$609	\$768	\$664
Per Capita Expenditures:	\$620	\$715	\$620
Revenues over (under) Expenditures:	-\$61,072	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	109.18%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$3,781,856	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$677	\$790	\$785

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:	\$2,371,724	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$482,676	\$1,226,297	\$1,248,546



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$104,160	\$719,658	\$56,418
Per Capita Debt:	\$19	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,940,283		
Equalized Assessed Valuation:	\$166,047,854		
Population:	13,434		
Employees:			
Full Time:			55
Part Time:			11
Salaries Paid:			\$2,526,535

Blended Component Units
Number Submitted = 1
Greene County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,166,865	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$459	\$398	\$395
Revenue Collected During FY 14:	\$6,926,833	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$6,794,404	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$516	\$487	\$482
Per Capita Expenditures:	\$506	\$485	\$477
Revenues over (under) Expenditures:	\$132,429	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	92.76%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,302,373	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$469	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,130,928	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,074,824	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$72,819	\$7,098,103	\$1,109,046
Per Capita Debt:	\$5	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,195,726	\$7,098,103	\$1,109,046
Per Capita Debt:	\$104	\$91	\$36
General Obligation Debt over EAV:	0.27%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$46,040	\$719,658	\$56,418
Per Capita Debt:	\$5	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,162,619		
Equalized Assessed Valuation:	\$348,001,974		
Population:	18,564		
Employees:			
Full Time:			108
Part Time:			54
Salaries Paid:			\$4,510,629

Blended Component Units

Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,065,608	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$273	\$398	\$395
Revenue Collected During FY 14:	\$10,588,446	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$9,966,219	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$570	\$487	\$482
Per Capita Expenditures:	\$537	\$485	\$477
Revenues over (under) Expenditures:	\$622,227	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	57.58%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$5,738,835	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$309	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,607,616	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,825,882	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$182,203	\$7,098,103	\$1,109,046
Per Capita Debt:	\$10	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$251,890	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$14	\$40	\$
Revenue Collected During FY 14:	\$586,452	\$1,950,022	\$
Expenditures During FY 14:	\$622,798	\$2,113,567	\$
Per Capita Revenue:	\$32	\$41	\$
Per Capita Expenditures:	\$34	\$42	\$
Operating Income (loss):	-\$36,346	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	34.61%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$215,544	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$12	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$30,998	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$8	\$38	\$
Revenue Collected During FY 14:	\$57,709	\$272,503	\$
Expenditures During FY 14:	\$60,107	\$258,259	\$
Per Capita Revenue:	\$14	\$49	\$
Per Capita Expenditures:	\$15	\$46	\$
Operating Income (loss):	-\$2,398	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	101.40%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$60,949	\$256,750	\$
Per Capita Ending Retained Earnings:	\$15	\$45	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$295,000	\$719,658	\$56,418
Per Capita Debt:	\$43	\$116	\$7
General Obligation Debt over EAV:	0.23%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,403,818	\$7,098,103	\$1,109,046
Per Capita Debt:	\$48	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,738,132	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$136	\$40	\$
Revenue Collected During FY 14:	\$5,217,786	\$1,950,022	\$
Expenditures During FY 14:	\$5,072,397	\$2,113,567	\$
Per Capita Revenue:	\$105	\$41	\$
Per Capita Expenditures:	\$102	\$42	\$
Operating Income (loss):	\$145,389	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	135.19%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$6,857,373	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$138	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,071,238		
Equalized Assessed Valuation:	\$482,665,935		
Population:	28,982		
Employees:			
Full Time:			98
Part Time:			52
Salaries Paid:			\$4,509,848

Blended Component Units
Number Submitted = 2
FORD-IROQUOIS PUBLIC HEALTH DEPART
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,800,155	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$338	\$398	\$395
Revenue Collected During FY 14:	\$13,253,924	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$13,298,838	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$457	\$487	\$482
Per Capita Expenditures:	\$459	\$485	\$477
Revenues over (under) Expenditures:	-\$44,914	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	78.86%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$10,487,633	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$362	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,029,650	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,515,039	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$503,381	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$17	\$40	\$
Revenue Collected During FY 14:	\$522,633	\$1,950,022	\$
Expenditures During FY 14:	\$353,865	\$2,113,567	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$12	\$42	\$
Operating Income (loss):	\$168,768	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	125.61%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$444,486	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$15	\$39	\$