



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,865,377		
Equalized Assessed Valuation:	\$1,567,171,397		
Population:	107,303		
Employees:			
Full Time:			483
Part Time:			43
Salaries Paid:			\$22,975,639

#### Blended Component Units

Number Submitted = 1  
 Decatur Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,375,546	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$283	\$400	\$393
Revenue Collected During FY 15:	\$51,487,637	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$52,988,216	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$480	\$484	\$478
Per Capita Expenditures:	\$494	\$493	\$462
Revenues over (under) Expenditures:	-\$1,500,579	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	54.07%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$28,650,267	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$267	\$390	\$385

##### 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:	\$18,536,827	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$891,882	\$3,488,613	\$2,599,337



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,192,562	\$7,875,960	\$980,000
Per Capita Debt:	\$11	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,252,303	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$30	\$40	\$
Revenue Collected During FY 15:	\$4,645,933	\$1,883,877	\$
Expenditures During FY 15:	\$3,470,239	\$2,107,914	\$
Per Capita Revenue:	\$43	\$43	\$
Per Capita Expenditures:	\$32	\$43	\$
Operating Income (loss):	\$1,175,694	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	127.60%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,427,997	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$41	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$16,128,725	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$347	\$400	\$393
Revenue Collected During FY 15:	\$13,391,683	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,275,030	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$288	\$484	\$478
Per Capita Expenditures:	\$329	\$493	\$462
Revenues over (under) Expenditures:	-\$1,883,347	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	93.31%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,253,478	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$307	\$390	\$385

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,223,985	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$7,029,493	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$535,948	\$7,875,960	\$980,000
Per Capita Debt:	\$12	\$90	\$27
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$122,277,363	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$459	\$400	\$393
Revenue Collected During FY 15:	\$105,651,573	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$100,743,840	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$397	\$484	\$478
Per Capita Expenditures:	\$378	\$493	\$462
Revenues over (under) Expenditures:	\$4,907,733	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	123.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$124,029,351	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$466	\$390	\$385

##### 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:	\$104,307,594	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$26,926,061	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,775,653	\$7,875,960	\$980,000
Per Capita Debt:	\$10	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$22,973,876	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$86	\$40	\$
Revenue Collected During FY 15:	\$3,433,276	\$1,883,877	\$
Expenditures During FY 15:	\$2,933,648	\$2,107,914	\$
Per Capita Revenue:	\$13	\$43	\$
Per Capita Expenditures:	\$11	\$43	\$
Operating Income (loss):	\$499,628	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	802.19%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$23,533,488	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$88	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$7,530,494	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$195	\$400	\$393
Revenue Collected During FY 15:	\$11,357,497	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,076,644	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$294	\$484	\$478
Per Capita Expenditures:	\$287	\$493	\$462
Revenues over (under) Expenditures:	\$280,853	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.16%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$7,217,257	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$187	\$390	\$385

##### 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:	\$6,308,507	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,066,833	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,220,780	\$7,875,960	\$980,000
Per Capita Debt:	\$84	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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="44"/>
Part Time:	<input type="text" value="40"/>
Salaries Paid:	<input type="text" value="\$1,847,123"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,480,526	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$526	\$400	\$393
Revenue Collected During FY 15:	\$6,795,835	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,888,350	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$551	\$484	\$478
Per Capita Expenditures:	\$559	\$493	\$462
Revenues over (under) Expenditures:	-\$92,515	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	92.76%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,389,413	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$518	\$390	\$385

##### 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:	\$2,817,413	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$337,125	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$297,339	\$7,875,960	\$980,000
Per Capita Debt:	\$24	\$90	\$27
General Obligation Debt over EAV:	0.02%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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="69"/>
Part Time:	<input type="text" value="42"/>
Salaries Paid:	<input type="text" value="\$3,665,219"/>

**Blended Component Units**

Number Submitted = 1  
 Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	<input type="text" value="\$9,696,716"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$708"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$8,685,148"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$8,575,657"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$634"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$626"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$109,491"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="114.35%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$9,806,207"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$716"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$4,114,571"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,161,091"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,224,715	\$7,875,960	\$980,000
Per Capita Debt:	\$89	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$661,944	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$48	\$40	\$
Revenue Collected During FY 15:	\$305,095	\$1,883,877	\$
Expenditures During FY 15:	\$333,175	\$2,107,914	\$
Per Capita Revenue:	\$22	\$43	\$
Per Capita Expenditures:	\$24	\$43	\$
Operating Income (loss):	-\$28,080	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	190.25%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$633,864	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$46	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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="73"/>
Part Time:	<input type="text" value="10"/>
Salaries Paid:	<input type="text" value="\$2,984,664"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,097,852	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$548	\$400	\$393
Revenue Collected During FY 15:	\$8,493,448	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,993,377	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$575	\$484	\$478
Per Capita Expenditures:	\$541	\$493	\$462
Revenues over (under) Expenditures:	\$500,071	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	104.48%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$8,351,835	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$566	\$390	\$385

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,105,482	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,458,034	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,803,680	\$7,875,960	\$980,000
Per Capita Debt:	\$122	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$8,491,980	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$266	\$400	\$393
Revenue Collected During FY 15:	\$13,309,502	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$12,251,887	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$417	\$484	\$478
Per Capita Expenditures:	\$384	\$493	\$462
Revenues over (under) Expenditures:	\$1,057,615	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	77.10%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,446,148	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$296	\$390	\$385

##### 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:	\$6,994,073	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$5,101,950	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,781,321	\$7,875,960	\$980,000
Per Capita Debt:	\$150	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,030,950	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$158	\$40	\$
Revenue Collected During FY 15:	\$6,090,207	\$1,883,877	\$
Expenditures During FY 15:	\$5,811,925	\$2,107,914	\$
Per Capita Revenue:	\$191	\$43	\$
Per Capita Expenditures:	\$182	\$43	\$
Operating Income (loss):	\$278,282	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	86.92%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$5,051,530	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$158	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$296,660,623		
Equalized Assessed Valuation:	\$6,934,119,488		
Population:	307,343		
Employees:			
Full Time:	1,044		
Part Time:	85		
Salaries Paid:	\$65,652,495		

#### Blended Component Units

Number Submitted = 1  
 McHenry County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$152,610,478	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$497	\$323	\$343
Revenue Collected During FY 15:	\$150,399,657	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$154,172,198	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$489	\$436	\$451
Per Capita Expenditures:	\$502	\$419	\$414
Revenues over (under) Expenditures:	-\$3,772,541	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	91.16%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$140,539,944	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$457	\$320	\$350

##### 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:	\$95,857,810	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$25,775,187	\$37,139,415	\$35,906,962



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$80,116,610	\$254,624,558	\$263,070,489
Per Capita Debt:	\$261	\$443	\$455
General Obligation Debt over EAV:	0.39%	0.76%	0.64%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$58,811,639	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$191	\$123	\$75
Revenue Collected During FY 15:	\$16,016,845	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$13,721,635	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$52	\$33	\$39
Per Capita Expenditures:	\$45	\$33	\$35
Operating Income (loss):	\$2,295,210	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	446.88%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$61,318,825	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$200	\$126	\$72



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$34,725,443	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$201	\$400	\$393
Revenue Collected During FY 15:	\$82,825,754	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$80,000,964	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$478	\$484	\$478
Per Capita Expenditures:	\$462	\$493	\$462
Revenues over (under) Expenditures:	\$2,824,790	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	45.96%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$36,764,779	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$212	\$390	\$385

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,631,994	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$9,039,203	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,423,980	\$7,875,960	\$980,000
Per Capita Debt:	\$26	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,269,170	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$59	\$40	\$
Revenue Collected During FY 15:	\$7,720,536	\$1,883,877	\$
Expenditures During FY 15:	\$8,736,775	\$2,107,914	\$
Per Capita Revenue:	\$45	\$43	\$
Per Capita Expenditures:	\$50	\$43	\$
Operating Income (loss):	-\$1,016,239	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	105.35%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$9,203,943	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$53	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:	Menard County		
Unit Code:	065/000/00	County:	Menard
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,742,617		
Equalized Assessed Valuation:	\$267,434,226		
Population:	12,486		
Employees:			
Full Time:			205
Part Time:			88
Salaries Paid:			\$6,331,802

#### Blended Component Units

Number Submitted = 1  
 Menard County Health Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,083,468	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$487	\$400	\$393
Revenue Collected During FY 15:	\$6,901,966	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,542,156	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$553	\$484	\$478
Per Capita Expenditures:	\$524	\$493	\$462
Revenues over (under) Expenditures:	\$359,810	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	99.41%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,503,278	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$521	\$390	\$385

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,754,384	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,680,229	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,107,446	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$569	\$40	\$
Revenue Collected During FY 15:	\$8,232,934	\$1,883,877	\$
Expenditures During FY 15:	\$7,152,893	\$2,107,914	\$
Per Capita Revenue:	\$659	\$43	\$
Per Capita Expenditures:	\$573	\$43	\$
Operating Income (loss):	\$1,080,041	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	109.84%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$7,857,038	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$629	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,319,137		
Equalized Assessed Valuation:	\$258,942,058		
Population:	16,434		
Employees:			
Full Time:			115
Part Time:			29
Salaries Paid:			\$1,268,794

#### Blended Component Units

Number Submitted = 1  
 Mercer County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,945,340	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$362	\$400	\$393
Revenue Collected During FY 15:	\$9,745,165	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,523,036	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$593	\$484	\$478
Per Capita Expenditures:	\$640	\$493	\$462
Revenues over (under) Expenditures:	-\$777,871	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	52.46%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,520,819	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$336	\$390	\$385

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,500,241	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,241,415	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,291,536	\$7,875,960	\$980,000
Per Capita Debt:	\$322	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$855,320	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$52	\$40	\$
Revenue Collected During FY 15:	\$811,993	\$1,883,877	\$
Expenditures During FY 15:	\$725,500	\$2,107,914	\$
Per Capita Revenue:	\$49	\$43	\$
Per Capita Expenditures:	\$44	\$43	\$
Operating Income (loss):	\$86,493	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	126.48%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$917,600	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$56	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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 15:	\$15,035,420	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$449	\$400	\$393
Revenue Collected During FY 15:	\$14,911,911	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,430,356	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$445	\$484	\$478
Per Capita Expenditures:	\$461	\$493	\$462
Revenues over (under) Expenditures:	-\$518,445	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	94.28%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,546,975	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$434	\$390	\$385

##### 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:	\$8,219,641	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,357,889	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,125,245	\$7,875,960	\$980,000
Per Capita Debt:	\$302	\$90	\$27
General Obligation Debt over EAV:	0.10%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,205,022	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$126	\$40	\$
Revenue Collected During FY 15:	\$11,471,600	\$1,883,877	\$
Expenditures During FY 15:	\$9,564,264	\$2,107,914	\$
Per Capita Revenue:	\$343	\$43	\$
Per Capita Expenditures:	\$286	\$43	\$
Operating Income (loss):	\$1,907,336	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	50.04%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,785,808	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$143	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### 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="79"/>
Part Time:	<input type="text" value="37"/>
Salaries Paid:	<input type="text" value="\$2,718,346"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,173,140	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$413	\$400	\$393
Revenue Collected During FY 15:	\$7,250,430	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,170,793	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$486	\$484	\$478
Per Capita Expenditures:	\$480	\$493	\$462
Revenues over (under) Expenditures:	\$79,637	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	87.20%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,252,777	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$419	\$390	\$385

##### 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:	\$2,875,427	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,377,350	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$308,000	\$7,875,960	\$980,000
Per Capita Debt:	\$21	\$90	\$27
General Obligation Debt over EAV:	0.13%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$