



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **Hamilton**

Fiscal Year End: **3/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$671,589**

Equalized Assessed Valuation: **\$2,972,094**

Population: **500**

Employees:

    Full Time: **5**

    Part Time:

    Salaries Paid: **\$103,865**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$271,110	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$542	\$866	\$533
Revenue Collected During FY 15:	\$138,165	\$288,431	\$121,355
Expenditures During FY 15:	\$126,251	\$274,051	\$113,026
Per Capita Revenue:	\$276	\$714	\$328
Per Capita Expenditures:	\$253	\$690	\$307
Revenues over (under) Expenditures:	\$11,914	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	171.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$216,132	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$432	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,782	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$198,350	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$502.005	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.004	\$2,382	\$952
Revenue Collected During FY 15:	\$377.484	\$255,721	\$88,075
Expenditures During FY 15:	\$370.150	\$244,740	\$95,060
Per Capita Revenue:	\$755	\$672	\$238
Per Capita Expenditures:	\$740	\$680	\$254
Operating Income (loss):	\$7.334	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	137.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$509.339	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.019	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dakota Village**

Unit Code: 089/015/32 County: Stephenson

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$202,450

Equalized Assessed Valuation: \$4,205,076

Population: 475

Employees:

    Full Time:

    Part Time: 17

    Salaries Paid: \$30,452

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$584,922	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,231	\$866	\$533
Revenue Collected During FY 15:	\$208,756	\$288,431	\$121,355
Expenditures During FY 15:	\$247,871	\$274,051	\$113,026
Per Capita Revenue:	\$439	\$714	\$328
Per Capita Expenditures:	\$522	\$690	\$307
Revenues over (under) Expenditures:	-\$39,115	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	219.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$544,257	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,146	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,532	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$464,725	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$154,240	\$417,897	\$29,671
Per Capita Debt:	\$325	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,195,378	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,517	\$2,382	\$952
Revenue Collected During FY 15:	\$128,253	\$255,721	\$88,075
Expenditures During FY 15:	\$86,251	\$244,740	\$95,060
Per Capita Revenue:	\$270	\$672	\$238
Per Capita Expenditures:	\$182	\$680	\$254
Operating Income (loss):	\$42,002	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1436.42%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,238,930	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,608	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$962,601	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$987	\$866	\$533
Revenue Collected During FY 15:	\$351,979	\$288,431	\$121,355
Expenditures During FY 15:	\$309,686	\$274,051	\$113,026
Per Capita Revenue:	\$361	\$714	\$328
Per Capita Expenditures:	\$318	\$690	\$307
Revenues over (under) Expenditures:	\$42,293	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	274.11%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$848,883	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$871	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,451	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$688,432	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,200,039	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,231	\$2,382	\$952
Revenue Collected During FY 15:	\$190,058	\$255,721	\$88,075
Expenditures During FY 15:	\$320,244	\$244,740	\$95,060
Per Capita Revenue:	\$195	\$672	\$238
Per Capita Expenditures:	\$328	\$680	\$254
Operating Income (loss):	-\$130,186	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	382.79%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,225,864	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,257	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32** County: **Moultrie**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$408,000**

Equalized Assessed Valuation: **\$5,247,807**

Population: **600**

Employees:

    Full Time: **2**

    Part Time: **8**

    Salaries Paid: **\$59,275**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$298,372	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$497	\$866	\$533
Revenue Collected During FY 15:	\$186,921	\$288,431	\$121,355
Expenditures During FY 15:	\$132,798	\$274,051	\$113,026
Per Capita Revenue:	\$312	\$714	\$328
Per Capita Expenditures:	\$221	\$690	\$307
Revenues over (under) Expenditures:	\$54,123	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	265.44%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$352,495	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$587	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,741	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$226,754	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$15,000	\$417,897	\$29,671
Per Capita Debt:	\$25	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,837	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5	\$2,382	\$952
Revenue Collected During FY 15:	\$136,972	\$255,721	\$88,075
Expenditures During FY 15:	\$85,345	\$244,740	\$95,060
Per Capita Revenue:	\$228	\$672	\$238
Per Capita Expenditures:	\$142	\$680	\$254
Operating Income (loss):	\$51,627	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	63.82%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$54,464	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$91	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32** County: **Bureau**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,001,269**

Equalized Assessed Valuation: **\$5,170,990**

Population: **717**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$62,618**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$826,280	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,152	\$866	\$533
Revenue Collected During FY 15:	\$459,607	\$288,431	\$121,355
Expenditures During FY 15:	\$360,740	\$274,051	\$113,026
Per Capita Revenue:	\$641	\$714	\$328
Per Capita Expenditures:	\$503	\$690	\$307
Revenues over (under) Expenditures:	\$98,867	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	256.46%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$925,147	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,290	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$548,264	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$376,883	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$525,888	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$733	\$2,382	\$952
Revenue Collected During FY 15:	\$197,170	\$255,721	\$88,075
Expenditures During FY 15:	\$183,073	\$244,740	\$95,060
Per Capita Revenue:	\$275	\$672	\$238
Per Capita Expenditures:	\$255	\$680	\$254
Operating Income (loss):	\$14,097	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	294.96%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$539,985	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$753	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32** County: **Clinton**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$444,100**

Equalized Assessed Valuation: **\$7,058,271**

Population: **486**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$17,304**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$306,643	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$631	\$866	\$533
Revenue Collected During FY 15:	\$138,023	\$288,431	\$121,355
Expenditures During FY 15:	\$63,920	\$274,051	\$113,026
Per Capita Revenue:	\$284	\$714	\$328
Per Capita Expenditures:	\$132	\$690	\$307
Revenues over (under) Expenditures:	\$74,103	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	595.66%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$380,746	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$783	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,288	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$315,458	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$918,136	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,889	\$2,382	\$952
Revenue Collected During FY 15:	\$137,105	\$255,721	\$88,075
Expenditures During FY 15:	\$155,390	\$244,740	\$95,060
Per Capita Revenue:	\$282	\$672	\$238
Per Capita Expenditures:	\$320	\$680	\$254
Operating Income (loss):	-\$18,285	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	579.09%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$899,851	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,852	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **Lasalle**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$54,900**

Equalized Assessed Valuation: **\$1,105,893**

Population: **159**

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:	\$86,899	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$547	\$866	\$533
Revenue Collected During FY 15:	\$44,828	\$288,431	\$121,355
Expenditures During FY 15:	\$38,358	\$274,051	\$113,026
Per Capita Revenue:	\$282	\$714	\$328
Per Capita Expenditures:	\$241	\$690	\$307
Revenues over (under) Expenditures:	\$6,470	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	243.41%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$93,369	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$587	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$61,538	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32** County: **Iroquois**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$378,423**

Equalized Assessed Valuation: **\$4,559,022**

Population: **587**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$25,555**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$461,407	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$786	\$866	\$533
Revenue Collected During FY 15:	\$186,427	\$288,431	\$121,355
Expenditures During FY 15:	\$114,544	\$274,051	\$113,026
Per Capita Revenue:	\$318	\$714	\$328
Per Capita Expenditures:	\$195	\$690	\$307
Revenues over (under) Expenditures:	\$71,883	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	465.58%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$533,290	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$909	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$533,290	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$530,781	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$904	\$2,382	\$952
Revenue Collected During FY 15:	\$43,383	\$255,721	\$88,075
Expenditures During FY 15:	\$56,637	\$244,740	\$95,060
Per Capita Revenue:	\$74	\$672	\$238
Per Capita Expenditures:	\$96	\$680	\$254
Operating Income (loss):	-\$13,254	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	913.76%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$517,527	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$882	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32** County: **McLean**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,260,775**

Equalized Assessed Valuation: **\$15,344,844**

Population: **1,154**

Employees:

    Full Time: **4**

    Part Time: **11**

    Salaries Paid: **\$271,530**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$463,418	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$402	\$612	\$463
Revenue Collected During FY 15:	\$539,488	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$519,345	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$467	\$821	\$659
Per Capita Expenditures:	\$450	\$803	\$645
Revenues over (under) Expenditures:	\$20,143	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	93.11%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$483,561	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$419	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,728	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$167,150	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,720	\$9,823,032	\$2,646,376
Per Capita Debt:	\$24	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,417,293	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,228	\$1,618	\$1,243
Revenue Collected During FY 15:	\$380,771	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$417,591	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$330	\$487	\$345
Per Capita Expenditures:	\$362	\$471	\$335
Operating Income (loss):	-\$36,820	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	330.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,380,473	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,196	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,137,308	\$108,290,695	\$65,832,873
Per Capita Debt:	\$342	\$2,035	\$1,592
General Obligation Debt over EAV:	2.45%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,575,246	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$294	\$1,364	\$1,150
Revenue Collected During FY 15:	\$6,432,535	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$5,334,556	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$198	\$438	\$323
Per Capita Expenditures:	\$164	\$428	\$330
Operating Income (loss):	\$1,097,979	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	196.35%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$10,474,333	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$322	\$1,361	\$1,123



STATE OF ILLINOIS  
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## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name:	<b>Darien City</b>		
Unit Code:	022/040/30	County:	Dupage
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,258,621		
Equalized Assessed Valuation:	\$771,902,246		
Population:	22,086		
Employees:			
Full Time:		65	
Part Time:		20	
Salaries Paid:		\$6,432,588	

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 15:	\$4,115,532	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$186	\$612	\$463
Revenue Collected During FY 15:	\$14,605,395	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$11,284,567	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$661	\$821	\$659
Per Capita Expenditures:	\$511	\$803	\$645
Revenues over (under) Expenditures:	\$3,320,828	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	27.65%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,120,437	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$141	\$640	\$482

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$480,241	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$8,132,090	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,962,735	\$9,823,032	\$2,646,376
Per Capita Debt:	\$225	\$1,434	\$715
General Obligation Debt over EAV:	0.55%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,518,557	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$250	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,635,487	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,885,987	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$300	\$487	\$345
Per Capita Expenditures:	\$312	\$471	\$335
Operating Income (loss):	-\$250,500	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	76.50%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,268,057	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$239	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32** County: **Stephenson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,740,825**

Equalized Assessed Valuation: **\$2,672,503**

Population: **677**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$73,228**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,181,256	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,745	\$866	\$533
Revenue Collected During FY 15:	\$627,518	\$288,431	\$121,355
Expenditures During FY 15:	\$565,565	\$274,051	\$113,026
Per Capita Revenue:	\$927	\$714	\$328
Per Capita Expenditures:	\$835	\$690	\$307
Revenues over (under) Expenditures:	\$61,953	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	219.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,239,303	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,831	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$899,916	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$350,794	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,816,611	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,683	\$2,382	\$952
Revenue Collected During FY 15:	\$172,887	\$255,721	\$88,075
Expenditures During FY 15:	\$141,883	\$244,740	\$95,060
Per Capita Revenue:	\$255	\$672	\$238
Per Capita Expenditures:	\$210	\$680	\$254
Operating Income (loss):	\$31,004	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1304.96%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,851,521	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,735	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **Ogle**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,739,694**

Equalized Assessed Valuation: **\$30,110,609**

Population: **1,848**

Employees:

    Full Time: **6**

    Part Time: **12**

    Salaries Paid: **\$595,087**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,949,299	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,596	\$612	\$463
Revenue Collected During FY 15:	\$601,391	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,563,266	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$325	\$821	\$659
Per Capita Expenditures:	\$1,928	\$803	\$645
Revenues over (under) Expenditures:	-\$2,961,875	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	17.82%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$634,894	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$344	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$611,583	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$23,311	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,015,921	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,879	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,285,757	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$5.025	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,269,529	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,327,971	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$2,310	\$487	\$345
Per Capita Expenditures:	\$1,260	\$471	\$335
Operating Income (loss):	\$1,941,558	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	454.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,579,845	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$5.725	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dawson Village**

Unit Code: 083/040/32 County: Sangamon

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$971,447

Equalized Assessed Valuation: \$5,298,926

Population: 509

Employees:

    Full Time: 3

    Part Time: 1

    Salaries Paid: \$133,319

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,083	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$210	\$866	\$533
Revenue Collected During FY 15:	\$140,179	\$288,431	\$121,355
Expenditures During FY 15:	\$145,564	\$274,051	\$113,026
Per Capita Revenue:	\$275	\$714	\$328
Per Capita Expenditures:	\$286	\$690	\$307
Revenues over (under) Expenditures:	-\$5,385	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	80.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$116,975	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$230	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,133	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$66,842	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$523,762	\$417,897	\$29,671
Per Capita Debt:	\$1,029	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$341,020	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$670	\$2,382	\$952
Revenue Collected During FY 15:	\$311,909	\$255,721	\$88,075
Expenditures During FY 15:	\$312,762	\$244,740	\$95,060
Per Capita Revenue:	\$613	\$672	\$238
Per Capita Expenditures:	\$614	\$680	\$254
Operating Income (loss):	-\$853	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	108.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$339,567	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$667	\$2,364	\$984



STATE OF ILLINOIS  
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# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **De Pue Village**

Unit Code: 006/035/32 County: Bureau

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,594,730

Equalized Assessed Valuation: \$6,216,905

Population: 1,850

Employees:

Full Time:	7
Part Time:	19
Salaries Paid:	\$341,373

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$859,441	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$465	\$612	\$463
Revenue Collected During FY 15:	\$1,307,889	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,379,234	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$707	\$821	\$659
Per Capita Expenditures:	\$746	\$803	\$645
Revenues over (under) Expenditures:	-\$71,345	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.44%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$847,403	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$458	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$884,658	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$769,078	\$9,823,032	\$2,646,376
Per Capita Debt:	\$416	\$1,434	\$715
General Obligation Debt over EAV:	5.63%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$293,723	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$159	\$1,618	\$1,243
Revenue Collected During FY 15:	\$508,594	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$524,867	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$275	\$487	\$345
Per Capita Expenditures:	\$284	\$471	\$335
Operating Income (loss):	-\$16,273	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	36.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$194,143	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$105	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **Jackson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,555,900**

Equalized Assessed Valuation: **\$10,836,465**

Population: **1,632**

Employees:

    Full Time: **7**

    Part Time: **9**

    Salaries Paid: **\$290,976**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$402,610	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$247	\$612	\$463
Revenue Collected During FY 15:	\$603,002	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$539,675	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$369	\$821	\$659
Per Capita Expenditures:	\$331	\$803	\$645
Revenues over (under) Expenditures:	\$63,327	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	86.03%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$464,293	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$284	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,827	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$346,029	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,484,438	\$9,823,032	\$2,646,376
Per Capita Debt:	\$910	\$1,434	\$715
General Obligation Debt over EAV:	13.57%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,967,028	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,818	\$1,618	\$1,243
Revenue Collected During FY 15:	\$528,825	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$647,198	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$324	\$487	\$345
Per Capita Expenditures:	\$397	\$471	\$335
Operating Income (loss):	-\$118,373	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	440.41%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,850,299	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,747	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,190,630	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$173	\$494	\$440
Revenue Collected During FY 15:	\$69,933,615	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$71,790,218	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$919	\$1,072	\$1,060
Per Capita Expenditures:	\$943	\$1,025	\$976
Revenues over (under) Expenditures:	-\$1,856,603	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	17.77%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$12,757,830	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$168	\$494	\$453

##### 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:	\$9,386,456	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$105,290,440	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$154,000,190	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,023	\$2,035	\$1,592
General Obligation Debt over EAV:	11.63%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,700,596	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$154	\$1,364	\$1,150
Revenue Collected During FY 15:	\$40,573,607	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$31,655,152	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$533	\$438	\$323
Per Capita Expenditures:	\$416	\$428	\$330
Operating Income (loss):	\$8,918,455	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	57.58%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$18,226,359	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$239	\$1,361	\$1,123



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32** County: **Tazewell**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,963,200**

Equalized Assessed Valuation: **\$6,213,437**

Population: **704**

Employees:

    Full Time: **3**

    Part Time: **15**

    Salaries Paid: **\$211,527**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,259,968	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,790	\$866	\$533
Revenue Collected During FY 15:	\$946,646	\$288,431	\$121,355
Expenditures During FY 15:	\$597,714	\$274,051	\$113,026
Per Capita Revenue:	\$1,345	\$714	\$328
Per Capita Expenditures:	\$849	\$690	\$307
Revenues over (under) Expenditures:	\$348,932	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	235.56%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,407,952	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,000	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,627	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$256,534	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$136,812	\$417,897	\$29,671
Per Capita Debt:	\$194	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,122,115	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.594	\$2,382	\$952
Revenue Collected During FY 15:	\$159,954	\$255,721	\$88,075
Expenditures During FY 15:	\$201,688	\$244,740	\$95,060
Per Capita Revenue:	\$227	\$672	\$238
Per Capita Expenditures:	\$286	\$680	\$254
Operating Income (loss):	-\$41,734	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	642.74%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,296,329	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.841	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32** County: **Whiteside**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,050**

Equalized Assessed Valuation: **\$527,244**

Population: **48**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$2,383**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$36,975	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$770	\$866	\$533
Revenue Collected During FY 15:	\$14,774	\$288,431	\$121,355
Expenditures During FY 15:	\$9,927	\$274,051	\$113,026
Per Capita Revenue:	\$308	\$714	\$328
Per Capita Expenditures:	\$207	\$690	\$307
Revenues over (under) Expenditures:	\$4,847	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	421.30%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$41,822	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$871	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,406	\$5,333	\$
Total Unreserved Funds:	\$30,416	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32** County: **Lake**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,314,505**

Equalized Assessed Valuation: **\$237,406,759**

Population: **3,228**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$356,870**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,915,767	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$903	\$612	\$463
Revenue Collected During FY 15:	\$4,681,089	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,264,090	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,450	\$821	\$659
Per Capita Expenditures:	\$1,321	\$803	\$645
Revenues over (under) Expenditures:	\$416,999	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	78.16%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,332,891	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,032	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$407,421	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,918,496	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,974	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8.106	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3	\$1,618	\$1,243
Revenue Collected During FY 15:	\$442.736	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$461.688	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$137	\$487	\$345
Per Capita Expenditures:	\$143	\$471	\$335
Operating Income (loss):	-\$18.952	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	-2.38%	396.90%	331.94%
Ending Retained Earnings for FY 15:	-\$10.971	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	-\$3	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: 049/018/32 County: Lake

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$53,196,564

Equalized Assessed Valuation: \$1,227,301,586

Population: 18,476

Employees:

Full Time: 110

Part Time: 12

Salaries Paid: \$10,602,706

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,836,927	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,290	\$612	\$463
Revenue Collected During FY 15:	\$19,698,896	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$19,908,225	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,066	\$821	\$659
Per Capita Expenditures:	\$1,078	\$803	\$645
Revenues over (under) Expenditures:	-\$209,329	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	112.77%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$22,450,420	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,215	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,444,461	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$14,539,564	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$61,070,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,305	\$1,434	\$715
General Obligation Debt over EAV:	4.98%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$29,057,168	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,573	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,648,210	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,768,945	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$576	\$487	\$345
Per Capita Expenditures:	\$583	\$471	\$335
Operating Income (loss):	-\$120,735	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	275.56%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$29,674,995	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,606	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30** County: **Dekalb**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,477,996**

Equalized Assessed Valuation: **\$464,966,381**

Population: **44,054**

Employees:

    Full Time: **199**

    Part Time: **55**

    Salaries Paid: **\$17,845,124**

#### 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 15:	\$17,691,721	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$402	\$494	\$440
Revenue Collected During FY 15:	\$46,694,837	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$41,918,147	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,060	\$1,072	\$1,060
Per Capita Expenditures:	\$952	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,776,690	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	49.97%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$20,945,989	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$475	\$494	\$453

##### 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:	\$12,897,923	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$69,597,568	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$117,428,113	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,666	\$2,035	\$1,592
General Obligation Debt over EAV:	6.27%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$53,920,184	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,224	\$1,364	\$1,150
Revenue Collected During FY 15:	\$8,046,813	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$7,619,817	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$183	\$438	\$323
Per Capita Expenditures:	\$173	\$428	\$330
Operating Income (loss):	\$426,996	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	746.88%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$56,910,678	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,292	\$1,361	\$1,123



STATE OF ILLINOIS  
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## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	Deland Village		
<b>Unit Code:</b>	074/030/32	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$553,831		
<b>Equalized Assessed Valuation:</b>	\$3,975,111		
<b>Population:</b>	446		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$45,192	

### Blended Component Units

--

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$250,878	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$563	\$866	\$533
Revenue Collected During FY 15:	\$135,497	\$288,431	\$121,355
Expenditures During FY 15:	\$117,557	\$274,051	\$113,026
Per Capita Revenue:	\$304	\$714	\$328
Per Capita Expenditures:	\$264	\$690	\$307
Revenues over (under) Expenditures:	\$17,940	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	228.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$268,362	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$602	\$920	\$549

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,506	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$219,856	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$118,153	\$417,897	\$29,671
Per Capita Debt:	\$265	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$368,853	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$827	\$2,382	\$952
Revenue Collected During FY 15:	\$161,756	\$255,721	\$88,075
Expenditures During FY 15:	\$134,117	\$244,740	\$95,060
Per Capita Revenue:	\$363	\$672	\$238
Per Capita Expenditures:	\$301	\$680	\$254
Operating Income (loss):	\$27,639	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	295.97%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$396,948	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$890	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$322,888	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$192	\$612	\$463
Revenue Collected During FY 15:	\$772,584	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$685,085	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$460	\$821	\$659
Per Capita Expenditures:	\$408	\$803	\$645
Revenues over (under) Expenditures:	\$87,499	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	64.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$443,025	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$264	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,532	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$251,493	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,200,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$714	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,849,786	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.101	\$1,618	\$1,243
Revenue Collected During FY 15:	\$638,006	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$425,847	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$380	\$487	\$345
Per Capita Expenditures:	\$253	\$471	\$335
Operating Income (loss):	\$212,159	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	473.16%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,014,945	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.199	\$1,649	\$1,285



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$59,029,684	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$1,011	\$494	\$440
Revenue Collected During FY 15:	\$106,381,334	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$96,022,730	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,823	\$1,072	\$1,060
Per Capita Expenditures:	\$1,645	\$1,025	\$976
Revenues over (under) Expenditures:	\$10,358,604	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	60.11%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$57,721,940	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$989	\$494	\$453

**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:	\$7,229,324	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$60,572,629	-\$39,339,571	-\$8,099,011



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 15:	\$194,191,878	\$108,290,695	\$65,832,873
Per Capita Debt:	\$3,327	\$2,035	\$1,592
General Obligation Debt over EAV:	2.16%	5.44%	3.76%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 15:	\$29,446,244	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$505	\$1,364	\$1,150
Revenue Collected During FY 15:	\$14,995,701	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$19,141,650	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$257	\$438	\$323
Per Capita Expenditures:	\$328	\$428	\$330
Operating Income (loss):	-\$4,145,949	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	162.08%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$31,024,879	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$532	\$1,361	\$1,123



# FISCAL YEAR 2015

## 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 15:	\$73,613	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$887	\$866	\$533
Revenue Collected During FY 15:	\$19,434	\$288,431	\$121,355
Expenditures During FY 15:	\$12,619	\$274,051	\$113,026
Per Capita Revenue:	\$234	\$714	\$328
Per Capita Expenditures:	\$152	\$690	\$307
Revenues over (under) Expenditures:	\$6,815	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	637.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$80,428	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$969	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$98,565	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$48,765	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$265	\$866	\$533
Revenue Collected During FY 15:	\$66,588	\$288,431	\$121,355
Expenditures During FY 15:	\$55,160	\$274,051	\$113,026
Per Capita Revenue:	\$362	\$714	\$328
Per Capita Expenditures:	\$300	\$690	\$307
Revenues over (under) Expenditures:	\$11,428	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	61.95%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$34,173	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$186	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,739	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$11,363	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$73,143	\$417,897	\$29,671
Per Capita Debt:	\$398	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$324,612	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,764	\$2,382	\$952
Revenue Collected During FY 15:	\$48,192	\$255,721	\$88,075
Expenditures During FY 15:	\$53,712	\$244,740	\$95,060
Per Capita Revenue:	\$262	\$672	\$238
Per Capita Expenditures:	\$292	\$680	\$254
Operating Income (loss):	-\$5,520	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	642.52%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$345,112	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,876	\$2,364	\$984



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

### Local Government Profile

Unit Name:	Diamond Village		
Unit Code:	032/030/32	County:	Grundy
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,486,290		
Equalized Assessed Valuation:	\$40,140,311		
Population:	2,500		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$363,540		

### Blended Component Units

--

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,355,882	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$942	\$612	\$463
Revenue Collected During FY 15:	\$1,742,756	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,411,032	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$697	\$821	\$659
Per Capita Expenditures:	\$564	\$803	\$645
Revenues over (under) Expenditures:	\$331,724	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	184.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,597,606	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,039	\$640	\$482

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,118	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,569,488	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,750,424	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,700	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,104,447	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,242	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,178,334	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,292,886	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$471	\$487	\$345
Per Capita Expenditures:	\$517	\$471	\$335
Operating Income (loss):	-\$114,552	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	238.22%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,079,895	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,232	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 County: Effingham

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,166,300

Equalized Assessed Valuation: \$8,660,329

Population: 617

Employees:

    Full Time: 1

    Part Time: 14

    Salaries Paid: \$130,309

#### 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 15:	\$2,886,109	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$4,678	\$866	\$533
Revenue Collected During FY 15:	\$837,893	\$288,431	\$121,355
Expenditures During FY 15:	\$1,735,677	\$274,051	\$113,026
Per Capita Revenue:	\$1,358	\$714	\$328
Per Capita Expenditures:	\$2,813	\$690	\$307
Revenues over (under) Expenditures:	-\$897,784	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	182.06%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$3,159,956	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$5,121	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$332,660	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$385,034	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,200,258	\$417,897	\$29,671
Per Capita Debt:	\$1,945	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$649,188	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.052	\$2,382	\$952
Revenue Collected During FY 15:	\$182,908	\$255,721	\$88,075
Expenditures During FY 15:	\$273,201	\$244,740	\$95,060
Per Capita Revenue:	\$296	\$672	\$238
Per Capita Expenditures:	\$443	\$680	\$254
Operating Income (loss):	-\$90,293	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	204.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$558,895	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$906	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$446,740	\$9,823,032	\$2,646,376
Per Capita Debt:	\$381	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,630,315	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,391	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,194,162	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,251,098	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,019	\$487	\$345
Per Capita Expenditures:	\$1,067	\$471	\$335
Operating Income (loss):	-\$56,936	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	122.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,527,041	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,303	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$133,399	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$267	\$866	\$533
Revenue Collected During FY 15:	\$148,424	\$288,431	\$121,355
Expenditures During FY 15:	\$161,974	\$274,051	\$113,026
Per Capita Revenue:	\$297	\$714	\$328
Per Capita Expenditures:	\$324	\$690	\$307
Revenues over (under) Expenditures:	-\$13,550	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	73.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$119,849	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$240	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	-\$13,550	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dixon City**

Unit Code: **052/025/30** County: **Lee**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,930,914**

Equalized Assessed Valuation: **\$173,941,155**

Population: **15,500**

Employees:

**Full Time:** **110**

**Part Time:** **30**

**Salaries Paid:** **\$6,432,474**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$14,879,808	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$960	\$612	\$463
Revenue Collected During FY 15:	\$13,344,919	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$15,318,458	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$861	\$821	\$659
Per Capita Expenditures:	\$988	\$803	\$645
Revenues over (under) Expenditures:	-\$1,973,539	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	52.79%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,087,347	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$522	\$640	\$482

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,881,699	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,205,650	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$19,782,106	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,276	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,514,173	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.001	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,357,070	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,182,507	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$346	\$487	\$345
Per Capita Expenditures:	\$334	\$471	\$335
Operating Income (loss):	\$174,563	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	302.72%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$15,688,736	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.012	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Dolton Village		
Unit Code:	016/150/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,767,304		
Equalized Assessed Valuation:	\$190,000,611		
Population:	23,307		
Employees:			
Full Time:			98
Part Time:			55
Salaries Paid:			\$8,737,784

#### 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 15:	\$10,623,541	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$456	\$612	\$463
Revenue Collected During FY 15:	\$20,982,919	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$21,683,618	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$900	\$821	\$659
Per Capita Expenditures:	\$930	\$803	\$645
Revenues over (under) Expenditures:	-\$700,699	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$13,275,342	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$570	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,847,854	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$16,558,928	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$32,613,815	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,399	\$1,434	\$715
General Obligation Debt over EAV:	15.35%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,146,956	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$49	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,271,374	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,344,196	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$269	\$487	\$345
Per Capita Expenditures:	\$358	\$471	\$335
Operating Income (loss):	-\$2,072,822	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	-11.10%	396.90%	331.94%
Ending Retained Earnings for FY 15:	-\$925,866	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	-\$40	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32** County: **Union**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$769,600**

Equalized Assessed Valuation: **\$3,679,043**

Population: **726**

Employees:

    Full Time: **3**

    Part Time: **11**

    Salaries Paid: **\$170,312**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$206	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$	\$866	\$533
Revenue Collected During FY 15:	\$284,650	\$288,431	\$121,355
Expenditures During FY 15:	\$279,910	\$274,051	\$113,026
Per Capita Revenue:	\$392	\$714	\$328
Per Capita Expenditures:	\$386	\$690	\$307
Revenues over (under) Expenditures:	\$4,740	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1.62%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$4,534	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$6	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,799	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$90,066	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,159,604	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,597	\$2,382	\$952
Revenue Collected During FY 15:	\$269,863	\$255,721	\$88,075
Expenditures During FY 15:	\$334,427	\$244,740	\$95,060
Per Capita Revenue:	\$372	\$672	\$238
Per Capita Expenditures:	\$461	\$680	\$254
Operating Income (loss):	-\$64,564	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	327.44%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,095,040	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,508	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$60,615	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$289	\$866	\$533
Revenue Collected During FY 15:	\$92,014	\$288,431	\$121,355
Expenditures During FY 15:	\$82,466	\$274,051	\$113,026
Per Capita Revenue:	\$438	\$714	\$328
Per Capita Expenditures:	\$393	\$690	\$307
Revenues over (under) Expenditures:	\$9,548	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	85.08%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$70,163	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$334	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,216	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$53,947	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$400,000	\$417,897	\$29,671
Per Capita Debt:	\$1,905	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,200,486	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5,717	\$2,382	\$952
Revenue Collected During FY 15:	\$119,425	\$255,721	\$88,075
Expenditures During FY 15:	\$155,269	\$244,740	\$95,060
Per Capita Revenue:	\$569	\$672	\$238
Per Capita Expenditures:	\$739	\$680	\$254
Operating Income (loss):	-\$35,844	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	750.08%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,164,642	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$5,546	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **Iroquois**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$165,809**

Equalized Assessed Valuation: **\$1,914,975**

Population: **304**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$16,201**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$224,223	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$738	\$866	\$533
Revenue Collected During FY 15:	\$64,509	\$288,431	\$121,355
Expenditures During FY 15:	\$48,757	\$274,051	\$113,026
Per Capita Revenue:	\$212	\$714	\$328
Per Capita Expenditures:	\$160	\$690	\$307
Revenues over (under) Expenditures:	\$15,752	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	492.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$239,975	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$789	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$239,975	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,475	\$417,897	\$29,671
Per Capita Debt:	\$97	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$34,123	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	-\$112	\$2,382	\$952
Revenue Collected During FY 15:	\$41,500	\$255,721	\$88,075
Expenditures During FY 15:	\$54,124	\$244,740	\$95,060
Per Capita Revenue:	\$137	\$672	\$238
Per Capita Expenditures:	\$178	\$680	\$254
Operating Income (loss):	-\$12,624	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	-86.37%	404.56%	332.12%
Ending Retained Earnings for FY 15:	-\$46,747	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	-\$154	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$46,910	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$311	\$866	\$533
Revenue Collected During FY 15:	\$32,441	\$288,431	\$121,355
Expenditures During FY 15:	\$27,647	\$274,051	\$113,026
Per Capita Revenue:	\$215	\$714	\$328
Per Capita Expenditures:	\$183	\$690	\$307
Revenues over (under) Expenditures:	\$4,794	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	187.01%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$51,704	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$342	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,914	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$39,790	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$281,463	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,864	\$2,382	\$952
Revenue Collected During FY 15:	\$91,419	\$255,721	\$88,075
Expenditures During FY 15:	\$96,101	\$244,740	\$95,060
Per Capita Revenue:	\$605	\$672	\$238
Per Capita Expenditures:	\$636	\$680	\$254
Operating Income (loss):	-\$4,682	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	288.01%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$276,781	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,833	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$101,930	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$593	\$866	\$533
Revenue Collected During FY 15:	\$55,312	\$288,431	\$121,355
Expenditures During FY 15:	\$32,745	\$274,051	\$113,026
Per Capita Revenue:	\$322	\$714	\$328
Per Capita Expenditures:	\$190	\$690	\$307
Revenues over (under) Expenditures:	\$22,567	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	406.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$132,987	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$773	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,491	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$135,297	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$98,222	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$571	\$2,382	\$952
Revenue Collected During FY 15:	\$34,127	\$255,721	\$88,075
Expenditures During FY 15:	\$41,411	\$244,740	\$95,060
Per Capita Revenue:	\$198	\$672	\$238
Per Capita Expenditures:	\$241	\$680	\$254
Operating Income (loss):	-\$7,284	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	219.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$90,938	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$529	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **Jackson**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$689,212**

Equalized Assessed Valuation: **\$711,238**

Population: **441**

Employees:

    Full Time: **3**

    Part Time: **3**

    Salaries Paid: **\$108,013**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$401,056	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$909	\$866	\$533
Revenue Collected During FY 15:	\$245,736	\$288,431	\$121,355
Expenditures During FY 15:	\$330,017	\$274,051	\$113,026
Per Capita Revenue:	\$557	\$714	\$328
Per Capita Expenditures:	\$748	\$690	\$307
Revenues over (under) Expenditures:	-\$84,281	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	95.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$316,775	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$718	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,460	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$191,269	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$691.895	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.569	\$2,382	\$952
Revenue Collected During FY 15:	\$353.602	\$255,721	\$88,075
Expenditures During FY 15:	\$354.567	\$244,740	\$95,060
Per Capita Revenue:	\$802	\$672	\$238
Per Capita Expenditures:	\$804	\$680	\$254
Operating Income (loss):	-\$965	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	194.87%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$690.930	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.567	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **Dupage**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$135,140,840**

Equalized Assessed Valuation: **\$2,163,725,584**

Population: **49,670**

Employees:

**Full Time:** **300**

**Part Time:** **62**

**Salaries Paid:** **\$28,153,723**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,946,277	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$502	\$494	\$440
Revenue Collected During FY 15:	\$51,588,105	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$47,038,606	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,039	\$1,072	\$1,060
Per Capita Expenditures:	\$947	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,549,499	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	56.39%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$26,525,888	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$534	\$494	\$453

##### 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:	\$8,382,621	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$62,584,771	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$79,365,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,598	\$2,035	\$1,592
General Obligation Debt over EAV:	3.67%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$49,737,901	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.001	\$1,364	\$1,150
Revenue Collected During FY 15:	\$22,113,866	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$18,533,267	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$445	\$438	\$323
Per Capita Expenditures:	\$373	\$428	\$330
Operating Income (loss):	\$3,580,599	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	286.07%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$53,018,500	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.067	\$1,361	\$1,123



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **McLean**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,455,040**

Equalized Assessed Valuation: **\$14,969,237**

Population: **1,005**

Employees:

    Full Time: **1**

    Part Time: **24**

    Salaries Paid: **\$143,292**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$747,370	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$744	\$612	\$463
Revenue Collected During FY 15:	\$666,796	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$439,460	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$663	\$821	\$659
Per Capita Expenditures:	\$437	\$803	\$645
Revenues over (under) Expenditures:	\$227,336	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	189.82%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$834,174	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$830	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$594,535	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$239,639	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,206,913	\$9,823,032	\$2,646,376
Per Capita Debt:	\$5,181	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,609,556	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$5.582	\$1,618	\$1,243
Revenue Collected During FY 15:	\$261,443	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$472,906	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$260	\$487	\$345
Per Capita Expenditures:	\$471	\$471	\$335
Operating Income (loss):	-\$211,463	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1618.55%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,654,241	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$7.616	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **Washington**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,085**

Equalized Assessed Valuation: **\$1,724,166**

Population: **205**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$16,160**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$81,056	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$395	\$866	\$533
Revenue Collected During FY 15:	\$75,167	\$288,431	\$121,355
Expenditures During FY 15:	\$42,130	\$274,051	\$113,026
Per Capita Revenue:	\$367	\$714	\$328
Per Capita Expenditures:	\$206	\$690	\$307
Revenues over (under) Expenditures:	\$33,037	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	270.81%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$114,093	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$557	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,156	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$101,937	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$73,000	\$417,897	\$29,671
Per Capita Debt:	\$356	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$589,333	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.875	\$2,382	\$952
Revenue Collected During FY 15:	\$70,383	\$255,721	\$88,075
Expenditures During FY 15:	\$109,968	\$244,740	\$95,060
Per Capita Revenue:	\$343	\$672	\$238
Per Capita Expenditures:	\$536	\$680	\$254
Operating Income (loss):	-\$39,585	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	499.92%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$549,748	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2.682	\$2,364	\$984



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **Perry**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,727,161**

Equalized Assessed Valuation: **\$42,978,394**

Population: **6,084**

Employees:

Full Time:	54
Part Time:	77
Salaries Paid:	\$2,629,107

**Blended Component Units**


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,742,720	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$286	\$612	\$463
Revenue Collected During FY 15:	\$5,728,647	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,583,445	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$942	\$821	\$659
Per Capita Expenditures:	\$918	\$803	\$645
Revenues over (under) Expenditures:	\$145,202	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	46.06%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,571,725	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$423	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,773,368	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$798,357	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,340,276	\$9,823,032	\$2,646,376
Per Capita Debt:	\$878	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,402,756	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$559	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,629,759	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,687,986	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$432	\$487	\$345
Per Capita Expenditures:	\$442	\$471	\$335
Operating Income (loss):	-\$58,227	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	129.14%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,471,162	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$571	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32** County: **Fulton**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$110,000**

Equalized Assessed Valuation: **\$2,359,910**

Population: **262**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$4,349**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$136,949	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$523	\$866	\$533
Revenue Collected During FY 15:	\$116,799	\$288,431	\$121,355
Expenditures During FY 15:	\$92,727	\$274,051	\$113,026
Per Capita Revenue:	\$446	\$714	\$328
Per Capita Expenditures:	\$354	\$690	\$307
Revenues over (under) Expenditures:	\$24,072	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	173.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$161,021	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$615	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$161,021	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,491,395	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,798	\$1,618	\$1,243
Revenue Collected During FY 15:	\$443,101	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$345,552	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$320	\$487	\$345
Per Capita Expenditures:	\$249	\$471	\$335
Operating Income (loss):	\$97,549	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	749.22%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,588,944	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,868	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Dupo Village**

Unit Code: 088/040/32      County: St. Clair

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,123,567

Equalized Assessed Valuation: \$35,383,494

Population: 4,138

Employees:

    Full Time: 22

    Part Time: 10

    Salaries Paid: \$1,323,522

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,322,273	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$803	\$612	\$463
Revenue Collected During FY 15:	\$2,584,255	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,302,074	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$625	\$821	\$659
Per Capita Expenditures:	\$556	\$803	\$645
Revenues over (under) Expenditures:	\$282,181	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	154.14%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,548,436	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$858	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,140,426	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$808,211	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$961,085	\$9,823,032	\$2,646,376
Per Capita Debt:	\$232	\$1,434	\$715
General Obligation Debt over EAV:	1.48%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,052,329	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,704	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,092,572	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,656,974	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$747	\$487	\$345
Per Capita Expenditures:	\$642	\$471	\$335
Operating Income (loss):	\$435,598	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	281.65%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,483,464	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,808	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **Winnebago**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,205,677**

Equalized Assessed Valuation: **\$16,422,405**

Population: **1,443**

Employees:

Full Time:	4
Part Time:	11
Salaries Paid:	\$249,674

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,137,121	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$788	\$612	\$463
Revenue Collected During FY 15:	\$589,941	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$560,319	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$409	\$821	\$659
Per Capita Expenditures:	\$388	\$803	\$645
Revenues over (under) Expenditures:	\$29,622	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	208.23%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,166,743	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$809	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$204,873	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$961,870	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,444,021	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,001	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,850,152	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,282	\$1,618	\$1,243
Revenue Collected During FY 15:	\$490,482	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$448,603	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$340	\$487	\$345
Per Capita Expenditures:	\$311	\$471	\$335
Operating Income (loss):	\$41,879	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	421.76%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,892,031	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,311	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,657,436	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,093	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,238,182	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,464	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,749,284	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,392,309	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$411	\$487	\$345
Per Capita Expenditures:	\$327	\$471	\$335
Operating Income (loss):	\$356,975	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	475.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,620,828	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,554	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **Macoupin**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$100,000**

Equalized Assessed Valuation: **\$960,339**

Population: **127**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$7,499**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,558	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$146	\$866	\$533
Revenue Collected During FY 15:	\$25,199	\$288,431	\$121,355
Expenditures During FY 15:	\$25,005	\$274,051	\$113,026
Per Capita Revenue:	\$198	\$714	\$328
Per Capita Expenditures:	\$197	\$690	\$307
Revenues over (under) Expenditures:	\$194	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	92.39%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$23,102	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$182	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,936	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$13,166	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$574,710	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.525	\$2,382	\$952
Revenue Collected During FY 15:	\$38,539	\$255,721	\$88,075
Expenditures During FY 15:	\$58,817	\$244,740	\$95,060
Per Capita Revenue:	\$303	\$672	\$238
Per Capita Expenditures:	\$463	\$680	\$254
Operating Income (loss):	-\$20,278	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	935.24%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$550,082	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.331	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$431,886	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$254	\$612	\$463
Revenue Collected During FY 15:	\$954,351	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$849,359	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$561	\$821	\$659
Per Capita Expenditures:	\$499	\$803	\$645
Revenues over (under) Expenditures:	\$104,992	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.78%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$533,203	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$313	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,404	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$278,709	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,215,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$714	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,509,950	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,651	\$1,618	\$1,243
Revenue Collected During FY 15:	\$725,731	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$679,912	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$427	\$487	\$345
Per Capita Expenditures:	\$400	\$471	\$335
Operating Income (loss):	\$45,819	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	670.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,559,444	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,680	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Alton Village	
Unit Code:	057/030/32	County: Madison
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$12,889,000	
Equalized Assessed Valuation:	\$70,425,781	
Population:	6,215	
Employees:		
Full Time:		50
Part Time:		22
Salaries Paid:	\$3,957,883	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,200,394	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$676	\$612	\$463
Revenue Collected During FY 15:	\$5,968,519	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,303,529	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$960	\$821	\$659
Per Capita Expenditures:	\$1,014	\$803	\$645
Revenues over (under) Expenditures:	-\$335,010	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,856,470	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$621	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,408,648	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$2,400,517	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,735,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$762	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,692,963	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,077	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,695,949	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,129,259	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$273	\$487	\$345
Per Capita Expenditures:	\$343	\$471	\$335
Operating Income (loss):	-\$433,310	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	294.40%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,268,567	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,009	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$178,236	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,681	\$866	\$533
Revenue Collected During FY 15:	\$33,673	\$288,431	\$121,355
Expenditures During FY 15:	\$27,893	\$274,051	\$113,026
Per Capita Revenue:	\$318	\$714	\$328
Per Capita Expenditures:	\$263	\$690	\$307
Revenues over (under) Expenditures:	\$5,780	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	659.72%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$184,016	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,736	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,083	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$148,933	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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="2"/>
Part Time:	<input type="text" value="11"/>
Salaries Paid:	<input type="text" value="\$71,862"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$185,457	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$482	\$866	\$533
Revenue Collected During FY 15:	\$178,303	\$288,431	\$121,355
Expenditures During FY 15:	\$188,941	\$274,051	\$113,026
Per Capita Revenue:	\$463	\$714	\$328
Per Capita Expenditures:	\$491	\$690	\$307
Revenues over (under) Expenditures:	-\$10,638	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	92.53%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$174,819	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$454	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,944	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$123,875	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$271,000	\$417,897	\$29,671
Per Capita Debt:	\$704	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$662,632	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,721	\$2,382	\$952
Revenue Collected During FY 15:	\$34,611	\$255,721	\$88,075
Expenditures During FY 15:	\$53,473	\$244,740	\$95,060
Per Capita Revenue:	\$90	\$672	\$238
Per Capita Expenditures:	\$139	\$680	\$254
Operating Income (loss):	-\$18,862	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1203.92%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$643,770	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,672	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$164,670	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$330	\$866	\$533
Revenue Collected During FY 15:	\$242,679	\$288,431	\$121,355
Expenditures During FY 15:	\$240,706	\$274,051	\$113,026
Per Capita Revenue:	\$486	\$714	\$328
Per Capita Expenditures:	\$482	\$690	\$307
Revenues over (under) Expenditures:	\$1,973	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	69.23%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$166,643	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$334	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$166,643	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$192,172	\$417,897	\$29,671
Per Capita Debt:	\$385	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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="12"/>
Part Time:	<input type="text" value="25"/>
Salaries Paid:	<input type="text" value="\$682,178"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$541,054	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$318	\$612	\$463
Revenue Collected During FY 15:	\$1,637,283	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,674,818	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$961	\$821	\$659
Per Capita Expenditures:	\$983	\$803	\$645
Revenues over (under) Expenditures:	-\$37,535	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	34.83%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$583,258	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$342	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$182,264	\$7,168	\$
Total Unreserved Funds:	\$400,992	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,133	\$9,823,032	\$2,646,376
Per Capita Debt:	\$106	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$265,945	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$156	\$1,618	\$1,243
Revenue Collected During FY 15:	\$542,359	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$487,974	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$318	\$487	\$345
Per Capita Expenditures:	\$286	\$471	\$335
Operating Income (loss):	\$54,385	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	62.64%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$305,686	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$179	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$8,987,060	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$3,142	\$612	\$463
Revenue Collected During FY 15:	\$8,181,369	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,882,593	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$2,861	\$821	\$659
Per Capita Expenditures:	\$3,455	\$803	\$645
Revenues over (under) Expenditures:	-\$1,701,224	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.04%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,031,900	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$2,109	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,107,383	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$11,531,854	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,143,107	\$9,823,032	\$2,646,376
Per Capita Debt:	\$9,840	\$1,434	\$715
General Obligation Debt over EAV:	8.27%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,449,505	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.003	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,227,648	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,533,232	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$779	\$487	\$345
Per Capita Expenditures:	\$886	\$471	\$335
Operating Income (loss):	-\$305,584	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	465.68%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,796,828	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.125	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$137,818	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$170	\$866	\$533
Revenue Collected During FY 15:	\$327,477	\$288,431	\$121,355
Expenditures During FY 15:	\$537,369	\$274,051	\$113,026
Per Capita Revenue:	\$403	\$714	\$328
Per Capita Expenditures:	\$662	\$690	\$307
Revenues over (under) Expenditures:	-\$209,892	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	28.88%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$155,219	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$191	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,293	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$83,926	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,690,540	\$417,897	\$29,671
Per Capita Debt:	\$2,082	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$872.450	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.074	\$2,382	\$952
Revenue Collected During FY 15:	\$721.169	\$255,721	\$88,075
Expenditures During FY 15:	\$285.940	\$244,740	\$95,060
Per Capita Revenue:	\$888	\$672	\$238
Per Capita Expenditures:	\$352	\$680	\$254
Operating Income (loss):	\$435.229	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	377.84%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,080.386	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.331	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$527,422	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,953	\$866	\$533
Revenue Collected During FY 15:	\$71,023	\$288,431	\$121,355
Expenditures During FY 15:	\$57,064	\$274,051	\$113,026
Per Capita Revenue:	\$263	\$714	\$328
Per Capita Expenditures:	\$211	\$690	\$307
Revenues over (under) Expenditures:	\$13,959	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	948.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$541,381	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,005	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,512	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$533,869	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$134,000	\$417,897	\$29,671
Per Capita Debt:	\$496	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$324,730	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.203	\$2,382	\$952
Revenue Collected During FY 15:	\$25.435	\$255,721	\$88,075
Expenditures During FY 15:	\$35.211	\$244,740	\$95,060
Per Capita Revenue:	\$94	\$672	\$238
Per Capita Expenditures:	\$130	\$680	\$254
Operating Income (loss):	-\$9.776	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	894.48%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$314,954	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.166	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$627,848	\$9,823,032	\$2,646,376
Per Capita Debt:	\$407	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,586,623	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4,269	\$1,618	\$1,243
Revenue Collected During FY 15:	\$954,261	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,122,414	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$618	\$487	\$345
Per Capita Expenditures:	\$727	\$471	\$335
Operating Income (loss):	-\$168,153	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	571.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,418,470	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4,160	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$59,377,890	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,787	\$1,434	\$715
General Obligation Debt over EAV:	11.05%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$32,266,899	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,515	\$1,618	\$1,243
Revenue Collected During FY 15:	\$11,914,650	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,942,906	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$559	\$487	\$345
Per Capita Expenditures:	\$514	\$471	\$335
Operating Income (loss):	\$971,744	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	316.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$34,687,567	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,628	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	East Peoria City		
Unit Code:	090/030/30	County:	Tazewell
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,900,898		
Equalized Assessed Valuation:	\$432,907,928		
Population:	23,402		
Employees:			
Full Time:			187
Part Time:			115
Salaries Paid:			\$12,570,344

#### Blended Component Units

Number Submitted = 2  
 Firefighter's Pension Fund  
 Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,415,306	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$659	\$612	\$463
Revenue Collected During FY 15:	\$36,005,082	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$35,073,701	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,539	\$821	\$659
Per Capita Expenditures:	\$1,499	\$803	\$645
Revenues over (under) Expenditures:	\$931,381	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	42.38%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$14,865,841	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$635	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,985,129	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$31,862,344	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$112,150,522	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,792	\$1,434	\$715
General Obligation Debt over EAV:	22.49%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$28,863,156	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,233	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,758,489	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$9,217,779	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$374	\$487	\$345
Per Capita Expenditures:	\$394	\$471	\$335
Operating Income (loss):	-\$459,290	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	314.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$28,987,200	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,239	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$309,630	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,002	\$866	\$533
Revenue Collected During FY 15:	\$138,643	\$288,431	\$121,355
Expenditures During FY 15:	\$188,156	\$274,051	\$113,026
Per Capita Revenue:	\$449	\$714	\$328
Per Capita Expenditures:	\$609	\$690	\$307
Revenues over (under) Expenditures:	-\$49,513	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	161.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$303,613	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$983	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,283	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$143,330	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$148,950	\$417,897	\$29,671
Per Capita Debt:	\$482	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$274,945	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$890	\$2,382	\$952
Revenue Collected During FY 15:	\$105,350	\$255,721	\$88,075
Expenditures During FY 15:	\$74,118	\$244,740	\$95,060
Per Capita Revenue:	\$341	\$672	\$238
Per Capita Expenditures:	\$240	\$680	\$254
Operating Income (loss):	\$31,232	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	414.29%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$307,065	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$994	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Edgewood Village**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,112,700**

Equalized Assessed Valuation: **\$2,780,162**

Population: **520**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$74,982**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$153,231	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$295	\$866	\$533
Revenue Collected During FY 15:	\$177,757	\$288,431	\$121,355
Expenditures During FY 15:	\$220,098	\$274,051	\$113,026
Per Capita Revenue:	\$342	\$714	\$328
Per Capita Expenditures:	\$423	\$690	\$307
Revenues over (under) Expenditures:	-\$42,341	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	52.43%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$115,390	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$222	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,349	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$93,041	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$193,000	\$417,897	\$29,671
Per Capita Debt:	\$371	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$446,857	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$859	\$2,382	\$952
Revenue Collected During FY 15:	\$447,509	\$255,721	\$88,075
Expenditures During FY 15:	\$158,294	\$244,740	\$95,060
Per Capita Revenue:	\$861	\$672	\$238
Per Capita Expenditures:	\$304	\$680	\$254
Operating Income (loss):	\$289,215	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	465.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$736,072	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,416	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,099,893	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,020	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,689,468	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,495	\$1,618	\$1,243
Revenue Collected During FY 15:	\$785,830	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$802,704	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$729	\$487	\$345
Per Capita Expenditures:	\$745	\$471	\$335
Operating Income (loss):	-\$16,874	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	332.95%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,672,594	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,479	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Edwardsville City		
Unit Code:	057/035/30	County:	Madison
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,894,656		
Equalized Assessed Valuation:	\$610,879,864		
Population:	26,631		
Employees:			
Full Time:	164		
Part Time:	136		
Salaries Paid:	\$11,952,291		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,887,006	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$559	\$494	\$440
Revenue Collected During FY 15:	\$24,562,839	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$23,837,630	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$922	\$1,072	\$1,060
Per Capita Expenditures:	\$895	\$1,025	\$976
Revenues over (under) Expenditures:	\$725,209	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	65.72%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$15,666,950	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$588	\$494	\$453

##### 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:	\$4,797,280	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$7,756,498	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$22,191,237	\$108,290,695	\$65,832,873
Per Capita Debt:	\$833	\$2,035	\$1,592
General Obligation Debt over EAV:	2.51%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$24,550,311	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$922	\$1,364	\$1,150
Revenue Collected During FY 15:	\$9,288,105	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$9,015,881	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$349	\$438	\$323
Per Capita Expenditures:	\$339	\$428	\$330
Operating Income (loss):	\$272,224	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	274.71%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$24,767,800	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$930	\$1,361	\$1,123



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$13,458,868	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,070	\$612	\$463
Revenue Collected During FY 15:	\$17,060,578	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$14,773,418	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,356	\$821	\$659
Per Capita Expenditures:	\$1,175	\$803	\$645
Revenues over (under) Expenditures:	\$2,287,160	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	121.40%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$17,934,943	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,426	\$640	\$482

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$12,083,050	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,747,089	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,405,971	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,145	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,046,923	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,071	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,441,646	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,175,421	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$433	\$487	\$345
Per Capita Expenditures:	\$411	\$471	\$335
Operating Income (loss):	\$266,225	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	518.61%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$26,840,041	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,134	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$49,749	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$638	\$866	\$533
Revenue Collected During FY 15:	\$14,354	\$288,431	\$121,355
Expenditures During FY 15:	\$10,117	\$274,051	\$113,026
Per Capita Revenue:	\$184	\$714	\$328
Per Capita Expenditures:	\$130	\$690	\$307
Revenues over (under) Expenditures:	\$4,237	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	533.62%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$53,986	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$692	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$53,986	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,263,879	\$9,823,032	\$2,646,376
Per Capita Debt:	\$448	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,612,037	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,633	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,049,748	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$745,296	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$372	\$487	\$345
Per Capita Expenditures:	\$264	\$471	\$335
Operating Income (loss):	\$304,452	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	659.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,916,489	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,741	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Elburn Village		
Unit Code:	045/035/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,189,680		
Equalized Assessed Valuation:	\$145,845,542		
Population:	5,602		
Employees:			
Full Time:			20
Part Time:			36
Salaries Paid:			\$1,587,173

#### 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 15:	\$3,139,590	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$560	\$612	\$463
Revenue Collected During FY 15:	\$3,506,505	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,710,401	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$626	\$821	\$659
Per Capita Expenditures:	\$484	\$803	\$645
Revenues over (under) Expenditures:	\$796,104	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	145.21%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,935,694	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$703	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,136,054	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,304,200	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,655,786	\$9,823,032	\$2,646,376
Per Capita Debt:	\$296	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,116,898	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,698	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,317,885	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,571,987	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$414	\$487	\$345
Per Capita Expenditures:	\$281	\$471	\$335
Operating Income (loss):	\$745,898	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1009.09%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$15,862,796	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,832	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,615,030	\$9,823,032	\$2,646,376
Per Capita Debt:	\$391	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,034,372	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,462	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,617,898	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,706,801	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$392	\$487	\$345
Per Capita Expenditures:	\$414	\$471	\$335
Operating Income (loss):	-\$88,903	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	352.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,008,994	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,456	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$115,271	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$546	\$866	\$533
Revenue Collected During FY 15:	\$45,471	\$288,431	\$121,355
Expenditures During FY 15:	\$37,397	\$274,051	\$113,026
Per Capita Revenue:	\$216	\$714	\$328
Per Capita Expenditures:	\$177	\$690	\$307
Revenues over (under) Expenditures:	\$8,074	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	334.66%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$125,152	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$593	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,311	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$106,841	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$194,868	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$924	\$2,382	\$952
Revenue Collected During FY 15:	\$26,732	\$255,721	\$88,075
Expenditures During FY 15:	\$30,873	\$244,740	\$95,060
Per Capita Revenue:	\$127	\$672	\$238
Per Capita Expenditures:	\$146	\$680	\$254
Operating Income (loss):	-\$4,141	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	617.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$190,727	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$904	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Elgin City		
Unit Code:	045/040/30	County:	Kane
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$290,535,730		
Equalized Assessed Valuation:	\$2,010,093,379		
Population:	111,117		
Employees:			
Full Time:			648
Part Time:			256
Salaries Paid:			\$65,935,409

#### Blended Component Units

Number Submitted = 3  
 Elgin Retiree Health  
 Firefighters Pension Retirement System  
 Police Pension Retirement System

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$88,336,546	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$795	\$494	\$440
Revenue Collected During FY 15:	\$130,233,280	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$135,501,150	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,172	\$1,072	\$1,060
Per Capita Expenditures:	\$1,219	\$1,025	\$976
Revenues over (under) Expenditures:	-\$5,267,870	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	58.41%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$79,142,796	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$712	\$494	\$453

##### 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:	\$16,938,214	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$130,714,118	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$74,955,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$675	\$2,035	\$1,592
General Obligation Debt over EAV:	3.73%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$279,553,657	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$2,516	\$1,364	\$1,150
Revenue Collected During FY 15:	\$31,823,937	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$32,084,446	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$286	\$438	\$323
Per Capita Expenditures:	\$289	\$428	\$330
Operating Income (loss):	-\$260,509	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	882.86%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$283,261,363	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$2,549	\$1,361	\$1,123



# FISCAL YEAR 2015

## 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 15:	\$229,269	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$300	\$866	\$533
Revenue Collected During FY 15:	\$468,423	\$288,431	\$121,355
Expenditures During FY 15:	\$468,209	\$274,051	\$113,026
Per Capita Revenue:	\$612	\$714	\$328
Per Capita Expenditures:	\$612	\$690	\$307
Revenues over (under) Expenditures:	\$214	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	48.72%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$228,100	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$298	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,041	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$81,755	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,613,456	\$417,897	\$29,671
Per Capita Debt:	\$2,109	\$998	\$81
General Obligation Debt over EAV:	5.31%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,302,802	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,317	\$2,382	\$952
Revenue Collected During FY 15:	\$408,962	\$255,721	\$88,075
Expenditures During FY 15:	\$451,828	\$244,740	\$95,060
Per Capita Revenue:	\$535	\$672	\$238
Per Capita Expenditures:	\$591	\$680	\$254
Operating Income (loss):	-\$42,866	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	721.50%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$3,259,936	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,261	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$45,978	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$154	\$866	\$533
Revenue Collected During FY 15:	\$111,677	\$288,431	\$121,355
Expenditures During FY 15:	\$152,178	\$274,051	\$113,026
Per Capita Revenue:	\$374	\$714	\$328
Per Capita Expenditures:	\$509	\$690	\$307
Revenues over (under) Expenditures:	-\$40,501	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	67.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$102,300	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$342	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,239	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$3,237	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$264,500	\$417,897	\$29,671
Per Capita Debt:	\$885	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$742.631	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.484	\$2,382	\$952
Revenue Collected During FY 15:	\$464.018	\$255,721	\$88,075
Expenditures During FY 15:	\$123.193	\$244,740	\$95,060
Per Capita Revenue:	\$1.552	\$672	\$238
Per Capita Expenditures:	\$412	\$680	\$254
Operating Income (loss):	\$340.825	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	822.80%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,013.628	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.390	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$82,433,496	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,498	\$2,035	\$1,592
General Obligation Debt over EAV:	4.60%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$33,352,938	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,011	\$1,364	\$1,150
Revenue Collected During FY 15:	\$19,053,242	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$16,087,554	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$577	\$438	\$323
Per Capita Expenditures:	\$488	\$428	\$330
Operating Income (loss):	\$2,965,688	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	207.93%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$33,451,261	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,014	\$1,361	\$1,123



# FISCAL YEAR 2015

## 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 15:	\$363,448	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$897	\$866	\$533
Revenue Collected During FY 15:	\$231,841	\$288,431	\$121,355
Expenditures During FY 15:	\$247,189	\$274,051	\$113,026
Per Capita Revenue:	\$572	\$714	\$328
Per Capita Expenditures:	\$610	\$690	\$307
Revenues over (under) Expenditures:	-\$15,348	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	140.82%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$348,100	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$860	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$377,617	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$895,605	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,490,496	\$417,897	\$29,671
Per Capita Debt:	\$3,680	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$169,136	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$418	\$2,382	\$952
Revenue Collected During FY 15:	\$104,005	\$255,721	\$88,075
Expenditures During FY 15:	\$86,968	\$244,740	\$95,060
Per Capita Revenue:	\$257	\$672	\$238
Per Capita Expenditures:	\$215	\$680	\$254
Operating Income (loss):	\$17,037	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	214.07%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$186,173	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$460	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$98,417

Equalized Assessed Valuation: \$2,208,913

Population: 295

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$24,450

#### 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 15:	\$148,846	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$505	\$866	\$533
Revenue Collected During FY 15:	\$178,237	\$288,431	\$121,355
Expenditures During FY 15:	\$88,241	\$274,051	\$113,026
Per Capita Revenue:	\$604	\$714	\$328
Per Capita Expenditures:	\$299	\$690	\$307
Revenues over (under) Expenditures:	\$89,996	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	270.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$238,842	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$810	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,232	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$153,610	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,810	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$47	\$2,382	\$952
Revenue Collected During FY 15:	\$32,785	\$255,721	\$88,075
Expenditures During FY 15:	\$36,744	\$244,740	\$95,060
Per Capita Revenue:	\$111	\$672	\$238
Per Capita Expenditures:	\$125	\$680	\$254
Operating Income (loss):	-\$3,959	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	26.81%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$9,851	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$33	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$270,932	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$751	\$866	\$533
Revenue Collected During FY 15:	\$176,519	\$288,431	\$121,355
Expenditures During FY 15:	\$188,811	\$274,051	\$113,026
Per Capita Revenue:	\$489	\$714	\$328
Per Capita Expenditures:	\$523	\$690	\$307
Revenues over (under) Expenditures:	-\$12,292	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	136.98%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$258,640	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$716	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,944	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$102,696	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$76,572	\$417,897	\$29,671
Per Capita Debt:	\$212	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,088,874	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,016	\$2,382	\$952
Revenue Collected During FY 15:	\$109,590	\$255,721	\$88,075
Expenditures During FY 15:	\$145,198	\$244,740	\$95,060
Per Capita Revenue:	\$304	\$672	\$238
Per Capita Expenditures:	\$402	\$680	\$254
Operating Income (loss):	-\$35,608	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	725.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,053,266	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,918	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$	\$866	\$533
Revenue Collected During FY 15:	\$24,391	\$288,431	\$121,355
Expenditures During FY 15:	\$16,362	\$274,051	\$113,026
Per Capita Revenue:	\$284	\$714	\$328
Per Capita Expenditures:	\$190	\$690	\$307
Revenues over (under) Expenditures:	\$8,029	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	49.07%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$8,029	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$93	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$28,313	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$44,681	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$229	\$866	\$533
Revenue Collected During FY 15:	\$118,234	\$288,431	\$121,355
Expenditures During FY 15:	\$104,329	\$274,051	\$113,026
Per Capita Revenue:	\$606	\$714	\$328
Per Capita Expenditures:	\$535	\$690	\$307
Revenues over (under) Expenditures:	\$13,905	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	42.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$44,186	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$227	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,537	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$41,858	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$431,114	\$417,897	\$29,671
Per Capita Debt:	\$2,211	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$802,877	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.117	\$2,382	\$952
Revenue Collected During FY 15:	\$44,663	\$255,721	\$88,075
Expenditures During FY 15:	\$90,700	\$244,740	\$95,060
Per Capita Revenue:	\$229	\$672	\$238
Per Capita Expenditures:	\$465	\$680	\$254
Operating Income (loss):	-\$46,037	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	850.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$771,240	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.955	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$31,396,822	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$706	\$494	\$440
Revenue Collected During FY 15:	\$54,901,377	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$51,575,253	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,235	\$1,072	\$1,060
Per Capita Expenditures:	\$1,160	\$1,025	\$976
Revenues over (under) Expenditures:	\$3,326,124	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	62.90%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$32,438,259	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$730	\$494	\$453

##### 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:	\$15,857,031	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$32,600,411	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$82,935,708	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,866	\$2,035	\$1,592
General Obligation Debt over EAV:	3.28%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$67,500,517	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,518	\$1,364	\$1,150
Revenue Collected During FY 15:	\$20,909,443	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$22,902,696	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$470	\$438	\$323
Per Capita Expenditures:	\$515	\$428	\$330
Operating Income (loss):	-\$1,993,253	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	274.59%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$62,888,273	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,415	\$1,361	\$1,123



# FISCAL YEAR 2015

## 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 15:	\$482,325	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$230	\$612	\$463
Revenue Collected During FY 15:	\$1,175,217	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,786,180	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$560	\$821	\$659
Per Capita Expenditures:	\$851	\$803	\$645
Revenues over (under) Expenditures:	-\$610,963	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	21.27%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$379,852	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$181	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,222	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$160,630	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$920,551	\$9,823,032	\$2,646,376
Per Capita Debt:	\$438	\$1,434	\$715
General Obligation Debt over EAV:	3.28%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,136,708	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,494	\$1,618	\$1,243
Revenue Collected During FY 15:	\$616,389	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$740,056	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$294	\$487	\$345
Per Capita Expenditures:	\$352	\$471	\$335
Operating Income (loss):	-\$123,667	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	405.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,004,551	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,431	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Elmwood Park Village		
Unit Code:	016/170/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,576,497		
Equalized Assessed Valuation:	\$404,518,516		
Population:	24,960		
Employees:			
Full Time:			124
Part Time:			184
Salaries Paid:			\$9,589,999

#### Blended Component Units

Number Submitted = 2  
 Fire Pension  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,768,795	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$512	\$612	\$463
Revenue Collected During FY 15:	\$21,888,255	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$20,869,103	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$877	\$821	\$659
Per Capita Expenditures:	\$836	\$803	\$645
Revenues over (under) Expenditures:	\$1,019,152	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	64.49%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$13,458,157	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$539	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,964,033	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,061,616	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$46,596,374	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,867	\$1,434	\$715
General Obligation Debt over EAV:	6.32%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,572,501	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$343	\$1,618	\$1,243
Revenue Collected During FY 15:	\$7,918,409	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,639,152	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$317	\$487	\$345
Per Capita Expenditures:	\$266	\$471	\$335
Operating Income (loss):	\$1,279,257	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	146.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,732,542	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$390	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$212,645	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$316	\$866	\$533
Revenue Collected During FY 15:	\$197,353	\$288,431	\$121,355
Expenditures During FY 15:	\$141,403	\$274,051	\$113,026
Per Capita Revenue:	\$293	\$714	\$328
Per Capita Expenditures:	\$210	\$690	\$307
Revenues over (under) Expenditures:	\$55,950	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	189.95%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$268,595	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$399	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,765	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$200,830	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$110,025	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$667	\$866	\$533
Revenue Collected During FY 15:	\$38,895	\$288,431	\$121,355
Expenditures During FY 15:	\$20,507	\$274,051	\$113,026
Per Capita Revenue:	\$236	\$714	\$328
Per Capita Expenditures:	\$124	\$690	\$307
Revenues over (under) Expenditures:	\$18,388	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	626.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$128,413	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$778	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,142	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$115,230	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$58,000	\$417,897	\$29,671
Per Capita Debt:	\$352	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$363,871	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.205	\$2,382	\$952
Revenue Collected During FY 15:	\$37,193	\$255,721	\$88,075
Expenditures During FY 15:	\$41,194	\$244,740	\$95,060
Per Capita Revenue:	\$225	\$672	\$238
Per Capita Expenditures:	\$250	\$680	\$254
Operating Income (loss):	-\$4,001	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	873.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$359,870	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2.181	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$3,118,407	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,368	\$612	\$463
Revenue Collected During FY 15:	\$2,948,599	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,947,376	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,294	\$821	\$659
Per Capita Expenditures:	\$1,293	\$803	\$645
Revenues over (under) Expenditures:	\$1,223	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	105.84%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,119,630	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,369	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,996,603	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$97,725,202	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$176,813,070	\$9,823,032	\$2,646,376
Per Capita Debt:	\$77,584	\$1,434	\$715
General Obligation Debt over EAV:	51.07%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,333,807	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,779	\$1,618	\$1,243
Revenue Collected During FY 15:	\$965,111	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,879,967	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$423	\$487	\$345
Per Capita Expenditures:	\$825	\$471	\$335
Operating Income (loss):	-\$914,856	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	288.25%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,418,951	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,378	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$263,037	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$542	\$2,382	\$952
Revenue Collected During FY 15:	\$91.337	\$255,721	\$88,075
Expenditures During FY 15:	\$51.790	\$244,740	\$95,060
Per Capita Revenue:	\$188	\$672	\$238
Per Capita Expenditures:	\$107	\$680	\$254
Operating Income (loss):	\$39.547	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	584.25%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$302.584	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$624	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$32,642	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$279	\$866	\$533
Revenue Collected During FY 15:	\$31,528	\$288,431	\$121,355
Expenditures During FY 15:	\$36,109	\$274,051	\$113,026
Per Capita Revenue:	\$269	\$714	\$328
Per Capita Expenditures:	\$309	\$690	\$307
Revenues over (under) Expenditures:	-\$4,581	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	85.42%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$30,843	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$264	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,139	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$6,706	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,440	\$417,897	\$29,671
Per Capita Debt:	\$98	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$41,620	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$356	\$2,382	\$952
Revenue Collected During FY 15:	\$27,636	\$255,721	\$88,075
Expenditures During FY 15:	\$48,321	\$244,740	\$95,060
Per Capita Revenue:	\$236	\$672	\$238
Per Capita Expenditures:	\$413	\$680	\$254
Operating Income (loss):	-\$20,685	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	37.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$18,153	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$155	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **Williamson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,552,938**

Equalized Assessed Valuation: **\$13,001,394**

Population: **1,146**

Employees:

    Full Time: **8**

    Part Time: **12**

    Salaries Paid: **\$365,883**

**Blended Component Units**

Number Submitted = 1

Volunteer Fire

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$77,076	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$67	\$612	\$463
Revenue Collected During FY 15:	\$764,396	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$755,213	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$667	\$821	\$659
Per Capita Expenditures:	\$659	\$803	\$645
Revenues over (under) Expenditures:	\$9,183	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	11.42%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$86,259	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$75	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,418	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$24,841	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,320,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,152	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,509,126	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,317	\$1,618	\$1,243
Revenue Collected During FY 15:	\$368,718	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$368,352	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$322	\$487	\$345
Per Capita Expenditures:	\$321	\$471	\$335
Operating Income (loss):	\$366	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	409.80%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,509,492	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,317	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **White**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,296,930**

Equalized Assessed Valuation: **\$2,464,675**

Population: **592**

Employees:

    Full Time: **4**

    Part Time: **1**

    Salaries Paid: **\$150,494**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$336,064	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$568	\$866	\$533
Revenue Collected During FY 15:	\$252,385	\$288,431	\$121,355
Expenditures During FY 15:	\$219,681	\$274,051	\$113,026
Per Capita Revenue:	\$426	\$714	\$328
Per Capita Expenditures:	\$371	\$690	\$307
Revenues over (under) Expenditures:	\$32,704	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	165.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$363,939	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$615	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,526	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$39,446	\$29,745	\$89,284



# 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	\$417,897	\$29,671
Per Capita Debt:	\$68	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$845,212	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,428	\$2,382	\$952
Revenue Collected During FY 15:	\$461,166	\$255,721	\$88,075
Expenditures During FY 15:	\$497,517	\$244,740	\$95,060
Per Capita Revenue:	\$779	\$672	\$238
Per Capita Expenditures:	\$840	\$680	\$254
Operating Income (loss):	-\$36,351	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	162.58%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$808,861	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,366	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,871,645	\$417,897	\$29,671
Per Capita Debt:	\$3,146	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,335,256	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,925	\$2,382	\$952
Revenue Collected During FY 15:	\$547,231	\$255,721	\$88,075
Expenditures During FY 15:	\$569,481	\$244,740	\$95,060
Per Capita Revenue:	\$920	\$672	\$238
Per Capita Expenditures:	\$957	\$680	\$254
Operating Income (loss):	-\$22,250	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	403.28%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,296,617	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,860	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$663,333	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$421	\$612	\$463
Revenue Collected During FY 15:	\$836,169	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$743,142	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$531	\$821	\$659
Per Capita Expenditures:	\$472	\$803	\$645
Revenues over (under) Expenditures:	\$93,027	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	101.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$751,943	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$478	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,186	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$706,757	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$171,415	\$9,823,032	\$2,646,376
Per Capita Debt:	\$109	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,177,009	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,383	\$1,618	\$1,243
Revenue Collected During FY 15:	\$379,182	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$297,851	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$241	\$487	\$345
Per Capita Expenditures:	\$189	\$471	\$335
Operating Income (loss):	\$81,331	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	759.69%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,262,757	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,438	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$180,177	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$228	\$866	\$533
Revenue Collected During FY 15:	\$201,779	\$288,431	\$121,355
Expenditures During FY 15:	\$168,100	\$274,051	\$113,026
Per Capita Revenue:	\$256	\$714	\$328
Per Capita Expenditures:	\$213	\$690	\$307
Revenues over (under) Expenditures:	\$33,679	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	127.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$213,856	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$271	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,556	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$139,300	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$761,854	\$417,897	\$29,671
Per Capita Debt:	\$966	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,324,398	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5.481	\$2,382	\$952
Revenue Collected During FY 15:	\$125,948	\$255,721	\$88,075
Expenditures During FY 15:	\$186,922	\$244,740	\$95,060
Per Capita Revenue:	\$160	\$672	\$238
Per Capita Expenditures:	\$237	\$680	\$254
Operating Income (loss):	-\$60,974	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	2280.86%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$4,263,424	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$5.404	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Eureka City		
Unit Code:	102/030/30	County:	Woodford
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,848,150		
Equalized Assessed Valuation:	\$67,887,003		
Population:	5,373		
Employees:			
Full Time:			17
Part Time:			38
Salaries Paid:			\$936,997

#### 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 15:	\$3,107,581	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$578	\$612	\$463
Revenue Collected During FY 15:	\$2,329,223	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,186,193	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$434	\$821	\$659
Per Capita Expenditures:	\$407	\$803	\$645
Revenues over (under) Expenditures:	\$143,030	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	147.12%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,216,382	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$599	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,046	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,953,336	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$582,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$108	\$1,434	\$715
General Obligation Debt over EAV:	0.86%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,879,183	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,280	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,334,302	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,238,239	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$248	\$487	\$345
Per Capita Expenditures:	\$230	\$471	\$335
Operating Income (loss):	\$96,063	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	563.66%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,979,475	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,299	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Evanston City		
Unit Code:	016/175/30	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$175,644,936		
Equalized Assessed Valuation:	\$2,196,021,525		
Population:	75,570		
Employees:			
Full Time:	1,283		
Part Time:	125		
Salaries Paid:	\$68,774,140		

#### Blended Component Units

Number Submitted = 1  
Town of the City of Evanston

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$31,074,031	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$411	\$494	\$440
Revenue Collected During FY 15:	\$109,473,023	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$112,193,753	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,449	\$1,072	\$1,060
Per Capita Expenditures:	\$1,485	\$1,025	\$976
Revenues over (under) Expenditures:	-\$2,720,730	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	18.12%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$20,325,209	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$269	\$494	\$453

##### 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:	\$16,408,973	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$136,006,587	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$405,087,075	\$108,290,695	\$65,832,873
Per Capita Debt:	\$5,360	\$2,035	\$1,592
General Obligation Debt over EAV:	6.63%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$270,593,691	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$3,581	\$1,364	\$1,150
Revenue Collected During FY 15:	\$38,728,650	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$30,368,340	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$512	\$438	\$323
Per Capita Expenditures:	\$402	\$428	\$330
Operating Income (loss):	\$8,360,310	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	916.77%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$278,406,893	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$3,684	\$1,361	\$1,123



# FISCAL YEAR 2015

## 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 15:	\$305,975	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$436	\$866	\$533
Revenue Collected During FY 15:	\$319,495	\$288,431	\$121,355
Expenditures During FY 15:	\$289,497	\$274,051	\$113,026
Per Capita Revenue:	\$456	\$714	\$328
Per Capita Expenditures:	\$413	\$690	\$307
Revenues over (under) Expenditures:	\$29,998	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	113.63%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$328,941	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$469	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265,327	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$63,614	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$135,000	\$417,897	\$29,671
Per Capita Debt:	\$193	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,928,806	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,752	\$2,382	\$952
Revenue Collected During FY 15:	\$185,377	\$255,721	\$88,075
Expenditures During FY 15:	\$259,619	\$244,740	\$95,060
Per Capita Revenue:	\$264	\$672	\$238
Per Capita Expenditures:	\$370	\$680	\$254
Operating Income (loss):	-\$74,242	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	717.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,861,596	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,656	\$2,364	\$984



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32** County: **Cook**

Fiscal Year End: **10/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,602,919**

Equalized Assessed Valuation: **\$358,956,113**

Population: **19,852**

Employees:

**Full Time:** **138**

**Part Time:** **317**

**Salaries Paid:** **\$13,499,375**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$13,630,725	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$687	\$612	\$463
Revenue Collected During FY 15:	\$27,316,792	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$25,690,771	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,376	\$821	\$659
Per Capita Expenditures:	\$1,294	\$803	\$645
Revenues over (under) Expenditures:	\$1,626,021	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	93.99%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$24,145,890	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,216	\$640	\$482

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$17,945,004	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$7,827,534	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,491,978	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,435	\$1,434	\$715
General Obligation Debt over EAV:	7.21%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,838,273	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$445	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,852,195	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,218,588	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$345	\$487	\$345
Per Capita Expenditures:	\$313	\$471	\$335
Operating Income (loss):	\$633,607	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	146.20%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,091,880	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$458	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$259,849	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$812	\$2,382	\$952
Revenue Collected During FY 15:	\$53,024	\$255,721	\$88,075
Expenditures During FY 15:	\$45,837	\$244,740	\$95,060
Per Capita Revenue:	\$166	\$672	\$238
Per Capita Expenditures:	\$143	\$680	\$254
Operating Income (loss):	\$7,187	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	582.58%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$267,036	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$834	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$17,833	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$255	\$866	\$533
Revenue Collected During FY 15:	\$11,031	\$288,431	\$121,355
Expenditures During FY 15:	\$5,831	\$274,051	\$113,026
Per Capita Revenue:	\$158	\$714	\$328
Per Capita Expenditures:	\$83	\$690	\$307
Revenues over (under) Expenditures:	\$5,200	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	395.01%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$23,033	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$329	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,725	\$5,333	\$
Total Unreserved Funds:	\$23,993	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Fairbury City		
Unit Code:	053/040/30	County:	Livingston
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,443,763		
Equalized Assessed Valuation:	\$52,514,796		
Population:	3,757		
Employees:			
Full Time:			25
Part Time:			80
Salaries Paid:			\$1,381,168

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,453,877	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$387	\$612	\$463
Revenue Collected During FY 15:	\$2,721,181	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,433,097	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$724	\$821	\$659
Per Capita Expenditures:	\$648	\$803	\$645
Revenues over (under) Expenditures:	\$288,084	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.91%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,530,676	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$407	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$940,743	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$801,985	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,888,555	\$9,823,032	\$2,646,376
Per Capita Debt:	\$503	\$1,434	\$715
General Obligation Debt over EAV:	0.91%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,100,601	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.091	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,060,889	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,127,425	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$282	\$487	\$345
Per Capita Expenditures:	\$300	\$471	\$335
Operating Income (loss):	-\$66,536	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	387.01%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,363,199	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.161	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Fairfield City		
Unit Code:	096/015/30	County:	Wayne
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,459,913		
Equalized Assessed Valuation:	\$41,859,810		
Population:	5,154		
Employees:			
Full Time:	75		
Part Time:	56		
Salaries Paid:	\$3,792,419		

#### Blended Component Units

Number Submitted = 4  
 Development Commission  
 Fire Pension  
 Library  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,567,801	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,080	\$612	\$463
Revenue Collected During FY 15:	\$5,310,899	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,485,193	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,030	\$821	\$659
Per Capita Expenditures:	\$1,258	\$803	\$645
Revenues over (under) Expenditures:	-\$1,174,294	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.50%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,739,142	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,114	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,984,494	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$775,291	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$19,980,375	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,877	\$1,434	\$715
General Obligation Debt over EAV:	25.06%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$12,860,423	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,495	\$1,618	\$1,243
Revenue Collected During FY 15:	\$13,124,263	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$12,601,988	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$2,546	\$487	\$345
Per Capita Expenditures:	\$2,445	\$471	\$335
Operating Income (loss):	\$522,275	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	119.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$15,025,815	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,915	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$184,588	\$9,823,032	\$2,646,376
Per Capita Debt:	\$70	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$126,328	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$48	\$1,618	\$1,243
Revenue Collected During FY 15:	\$35,556	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$18,238	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$13	\$487	\$345
Per Capita Expenditures:	\$7	\$471	\$335
Operating Income (loss):	\$17,318	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	787.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$143,646	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$55	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$343,148	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$536	\$866	\$533
Revenue Collected During FY 15:	\$249,777	\$288,431	\$121,355
Expenditures During FY 15:	\$263,035	\$274,051	\$113,026
Per Capita Revenue:	\$390	\$714	\$328
Per Capita Expenditures:	\$411	\$690	\$307
Revenues over (under) Expenditures:	-\$13,258	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	125.42%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$329,890	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$515	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,038	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$291,852	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$60,648	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$95	\$2,382	\$952
Revenue Collected During FY 15:	\$63,705	\$255,721	\$88,075
Expenditures During FY 15:	\$56,946	\$244,740	\$95,060
Per Capita Revenue:	\$100	\$672	\$238
Per Capita Expenditures:	\$89	\$680	\$254
Operating Income (loss):	\$6,759	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	118.37%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$67,407	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$105	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$294,027	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$596	\$866	\$533
Revenue Collected During FY 15:	\$195,752	\$288,431	\$121,355
Expenditures During FY 15:	\$135,922	\$274,051	\$113,026
Per Capita Revenue:	\$397	\$714	\$328
Per Capita Expenditures:	\$276	\$690	\$307
Revenues over (under) Expenditures:	\$59,830	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	247.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$336,792	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$683	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,850	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$150,942	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$587,000	\$417,897	\$29,671
Per Capita Debt:	\$1,191	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$807.116	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.637	\$2,382	\$952
Revenue Collected During FY 15:	\$170.917	\$255,721	\$88,075
Expenditures During FY 15:	\$207.739	\$244,740	\$95,060
Per Capita Revenue:	\$347	\$672	\$238
Per Capita Expenditures:	\$421	\$680	\$254
Operating Income (loss):	-\$36.822	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	379.01%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$787.359	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.597	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Fairview Heights City		
Unit Code:	088/060/30	County:	St. Clair
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,285,475		
Equalized Assessed Valuation:	\$384,461,139		
Population:	16,901		
Employees:			
Full Time:			104
Part Time:			32
Salaries Paid:			\$7,716,753

#### 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 15:	\$16,360,034	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$968	\$612	\$463
Revenue Collected During FY 15:	\$23,289,725	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$24,434,601	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,378	\$821	\$659
Per Capita Expenditures:	\$1,446	\$803	\$645
Revenues over (under) Expenditures:	-\$1,144,876	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	70.78%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$17,295,158	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,023	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,530,119	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$11,438,955	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,764,654	\$9,823,032	\$2,646,376
Per Capita Debt:	\$223	\$1,434	\$715
General Obligation Debt over EAV:	0.97%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$	\$471	\$335
Operating Income (loss):	\$	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$607,099	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,012	\$866	\$533
Revenue Collected During FY 15:	\$543,163	\$288,431	\$121,355
Expenditures During FY 15:	\$440,053	\$274,051	\$113,026
Per Capita Revenue:	\$905	\$714	\$328
Per Capita Expenditures:	\$733	\$690	\$307
Revenues over (under) Expenditures:	\$103,110	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	161.39%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$710,210	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,184	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$285,592	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$424,618	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$122,762	\$417,897	\$29,671
Per Capita Debt:	\$205	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,617,936	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,363	\$2,382	\$952
Revenue Collected During FY 15:	\$627,918	\$255,721	\$88,075
Expenditures During FY 15:	\$561,356	\$244,740	\$95,060
Per Capita Revenue:	\$1,047	\$672	\$238
Per Capita Expenditures:	\$936	\$680	\$254
Operating Income (loss):	\$66,562	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	478.22%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,684,498	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,474	\$2,364	\$984





## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,934,947	\$9,823,032	\$2,646,376
Per Capita Debt:	\$953	\$1,434	\$715
General Obligation Debt over EAV:	2.16%	3.20%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,816,222	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.358	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,397,290	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,399,288	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.674	\$487	\$345
Per Capita Expenditures:	\$1.675	\$471	\$335
Operating Income (loss):	-\$1,998	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	200.46%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,814,224	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.357	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: **068/030/32** County: **Montgomery**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,799,000**

Equalized Assessed Valuation: **\$4,859,231**

Population: **724**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$189,776**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$351,705	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$486	\$866	\$533
Revenue Collected During FY 15:	\$688,495	\$288,431	\$121,355
Expenditures During FY 15:	\$710,054	\$274,051	\$113,026
Per Capita Revenue:	\$951	\$714	\$328
Per Capita Expenditures:	\$981	\$690	\$307
Revenues over (under) Expenditures:	-\$21,559	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	38.47%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$273,180	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$377	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,919	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$122,261	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$596,300	\$417,897	\$29,671
Per Capita Debt:	\$824	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$658,714	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$910	\$2,382	\$952
Revenue Collected During FY 15:	\$176,502	\$255,721	\$88,075
Expenditures During FY 15:	\$262,346	\$244,740	\$95,060
Per Capita Revenue:	\$244	\$672	\$238
Per Capita Expenditures:	\$362	\$680	\$254
Operating Income (loss):	-\$85,844	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	240.08%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$629,836	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$870	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$674,011	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$275	\$612	\$463
Revenue Collected During FY 15:	\$1,427,595	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,600,614	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$583	\$821	\$659
Per Capita Expenditures:	\$654	\$803	\$645
Revenues over (under) Expenditures:	-\$173,019	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	37.16%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$594,793	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$243	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$804,609	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$309,186	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,978,006	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,625	\$1,434	\$715
General Obligation Debt over EAV:	15.56%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,474,978	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.011	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,040,118	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,070,029	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$425	\$487	\$345
Per Capita Expenditures:	\$437	\$471	\$335
Operating Income (loss):	-\$29,911	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	240.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,573,752	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.051	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$264,444	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$723	\$866	\$533
Revenue Collected During FY 15:	\$227,536	\$288,431	\$121,355
Expenditures During FY 15:	\$258,674	\$274,051	\$113,026
Per Capita Revenue:	\$622	\$714	\$328
Per Capita Expenditures:	\$707	\$690	\$307
Revenues over (under) Expenditures:	-\$31,138	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	90.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$233,306	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$637	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,617	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$37,689	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$558,000	\$417,897	\$29,671
Per Capita Debt:	\$1,525	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,020,238	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,788	\$2,382	\$952
Revenue Collected During FY 15:	\$223,588	\$255,721	\$88,075
Expenditures During FY 15:	\$218,800	\$244,740	\$95,060
Per Capita Revenue:	\$611	\$672	\$238
Per Capita Expenditures:	\$598	\$680	\$254
Operating Income (loss):	\$4,788	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	468.48%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,025,026	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,801	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$62,679	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$402	\$866	\$533
Revenue Collected During FY 15:	\$32,867	\$288,431	\$121,355
Expenditures During FY 15:	\$27,475	\$274,051	\$113,026
Per Capita Revenue:	\$211	\$714	\$328
Per Capita Expenditures:	\$176	\$690	\$307
Revenues over (under) Expenditures:	\$5,392	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	247.76%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$68,071	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$436	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,190	\$5,333	\$
Total Unreserved Funds:	\$57,882	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$41,439	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$364	\$866	\$533
Revenue Collected During FY 15:	\$18,292	\$288,431	\$121,355
Expenditures During FY 15:	\$24,882	\$274,051	\$113,026
Per Capita Revenue:	\$160	\$714	\$328
Per Capita Expenditures:	\$218	\$690	\$307
Revenues over (under) Expenditures:	-\$6,590	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	140.06%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$34,849	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$306	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$35,109	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$349,430	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,456	\$866	\$533
Revenue Collected During FY 15:	\$63,744	\$288,431	\$121,355
Expenditures During FY 15:	\$56,254	\$274,051	\$113,026
Per Capita Revenue:	\$266	\$714	\$328
Per Capita Expenditures:	\$234	\$690	\$307
Revenues over (under) Expenditures:	\$7,490	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	634.48%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$356,920	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,487	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,966	\$5,333	\$
Total Unreserved Funds:	\$348,954	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$235,793	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$982	\$2,382	\$952
Revenue Collected During FY 15:	\$63,529	\$255,721	\$88,075
Expenditures During FY 15:	\$57,977	\$244,740	\$95,060
Per Capita Revenue:	\$265	\$672	\$238
Per Capita Expenditures:	\$242	\$680	\$254
Operating Income (loss):	\$5,552	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	416.28%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$241,345	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,006	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$38,439	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$116	\$866	\$533
Revenue Collected During FY 15:	\$88,782	\$288,431	\$121,355
Expenditures During FY 15:	\$102,472	\$274,051	\$113,026
Per Capita Revenue:	\$269	\$714	\$328
Per Capita Expenditures:	\$311	\$690	\$307
Revenues over (under) Expenditures:	-\$13,690	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	24.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$24,784	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$75	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,451	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$6,333	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$334,598	\$417,897	\$29,671
Per Capita Debt:	\$1,014	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$828,229	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,510	\$2,382	\$952
Revenue Collected During FY 15:	\$86,231	\$255,721	\$88,075
Expenditures During FY 15:	\$165,948	\$244,740	\$95,060
Per Capita Revenue:	\$261	\$672	\$238
Per Capita Expenditures:	\$503	\$680	\$254
Operating Income (loss):	-\$79,717	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	451.03%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$748,477	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,268	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Findlay Village		
Unit Code:	086/015/32	County:	Shelby
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,541,704		
Equalized Assessed Valuation:	\$5,795,687		
Population:	672		
Employees:			
Full Time:			4
Part Time:			9
Salaries Paid:	\$184,131		

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$307,218	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$457	\$866	\$533
Revenue Collected During FY 15:	\$270,330	\$288,431	\$121,355
Expenditures During FY 15:	\$234,890	\$274,051	\$113,026
Per Capita Revenue:	\$402	\$714	\$328
Per Capita Expenditures:	\$350	\$690	\$307
Revenues over (under) Expenditures:	\$35,440	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	147.41%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$346,258	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$515	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,885	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$159,373	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$239,979	\$417,897	\$29,671
Per Capita Debt:	\$357	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,006,482	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.474	\$2,382	\$952
Revenue Collected During FY 15:	\$927,003	\$255,721	\$88,075
Expenditures During FY 15:	\$631,993	\$244,740	\$95,060
Per Capita Revenue:	\$1,379	\$672	\$238
Per Capita Expenditures:	\$940	\$680	\$254
Operating Income (loss):	\$295,010	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	521.82%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$3,297,892	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.908	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,661,400	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,399	\$1,434	\$715
General Obligation Debt over EAV:	9.87%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,042,018	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$532	\$1,618	\$1,243
Revenue Collected During FY 15:	\$543,864	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$546,897	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$277	\$487	\$345
Per Capita Expenditures:	\$279	\$471	\$335
Operating Income (loss):	-\$3,033	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	189.98%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,038,985	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$530	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$989,070	\$417,897	\$29,671
Per Capita Debt:	\$1,955	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$225,860	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$446	\$2,382	\$952
Revenue Collected During FY 15:	\$161,444	\$255,721	\$88,075
Expenditures During FY 15:	\$158,437	\$244,740	\$95,060
Per Capita Revenue:	\$319	\$672	\$238
Per Capita Expenditures:	\$313	\$680	\$254
Operating Income (loss):	\$3,007	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	139.56%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$221,119	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$437	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32** County: **Livingston**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,376,450**

Equalized Assessed Valuation: **\$11,373,643**

Population: **1,082**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$108,211**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$439,326	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$406	\$612	\$463
Revenue Collected During FY 15:	\$336,919	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$190,649	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$311	\$821	\$659
Per Capita Expenditures:	\$176	\$803	\$645
Revenues over (under) Expenditures:	\$146,270	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	294.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$560,844	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$518	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,372	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$405,975	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$403,568	\$9,823,032	\$2,646,376
Per Capita Debt:	\$373	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$517,553	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$478	\$1,618	\$1,243
Revenue Collected During FY 15:	\$325,314	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$367,089	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$301	\$487	\$345
Per Capita Expenditures:	\$339	\$471	\$335
Operating Income (loss):	-\$41,775	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	136.35%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$500,530	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$463	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$112,944	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$341	\$866	\$533
Revenue Collected During FY 15:	\$87,237	\$288,431	\$121,355
Expenditures During FY 15:	\$100,694	\$274,051	\$113,026
Per Capita Revenue:	\$264	\$714	\$328
Per Capita Expenditures:	\$304	\$690	\$307
Revenues over (under) Expenditures:	-\$13,457	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	98.80%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$99,487	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$301	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,225	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$77,262	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,148,126	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.469	\$2,382	\$952
Revenue Collected During FY 15:	\$388,829	\$255,721	\$88,075
Expenditures During FY 15:	\$332,025	\$244,740	\$95,060
Per Capita Revenue:	\$1.175	\$672	\$238
Per Capita Expenditures:	\$1.003	\$680	\$254
Operating Income (loss):	\$56,804	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	362.90%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,204,930	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.640	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="53"/>
Part Time:	<input type="text" value="3"/>
Salaries Paid:	<input type="text" value="\$3,276,130"/>

#### 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 15:	<input type="text" value="\$3,843,014"/>	<input type="text" value="\$3,635,463"/>	<input type="text" value="\$1,696,316"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$769"/>	<input type="text" value="\$612"/>	<input type="text" value="\$463"/>
Revenue Collected During FY 15:	<input type="text" value="\$4,167,264"/>	<input type="text" value="\$5,853,071"/>	<input type="text" value="\$2,702,448"/>
Expenditures During FY 15:	<input type="text" value="\$5,422,228"/>	<input type="text" value="\$5,684,734"/>	<input type="text" value="\$2,755,984"/>
Per Capita Revenue:	<input type="text" value="\$834"/>	<input type="text" value="\$821"/>	<input type="text" value="\$659"/>
Per Capita Expenditures:	<input type="text" value="\$1,085"/>	<input type="text" value="\$803"/>	<input type="text" value="\$645"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$1,254,964"/>	<input type="text" value="\$168,337"/>	<input type="text" value="\$63,466"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="73.98%"/>	<input type="text" value="91.97%"/>	<input type="text" value="75.16%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$4,011,410"/>	<input type="text" value="\$3,806,061"/>	<input type="text" value="\$1,800,119"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$803"/>	<input type="text" value="\$640"/>	<input type="text" value="\$482"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,168"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$19,360"/>	<input type="text" value="\$"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,941,096"/>	<input type="text" value="\$1,735,182"/>	<input type="text" value="\$659,629"/>
Total Unrestricted Net Assets:	<input type="text" value="\$721,467"/>	<input type="text" value="-\$472,792"/>	<input type="text" value="\$667,879"/>



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,248,613	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,053	\$1,434	\$715
General Obligation Debt over EAV:	42.27%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,954,323	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.394	\$1,618	\$1,243
Revenue Collected During FY 15:	\$19,171,075	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$16,370,538	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$3.837	\$487	\$345
Per Capita Expenditures:	\$3.277	\$471	\$335
Operating Income (loss):	\$2,800,537	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	161.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$26,433,457	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$5.291	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$43,691	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,150	\$866	\$533
Revenue Collected During FY 15:	\$15,820	\$288,431	\$121,355
Expenditures During FY 15:	\$15,926	\$274,051	\$113,026
Per Capita Revenue:	\$416	\$714	\$328
Per Capita Expenditures:	\$419	\$690	\$307
Revenues over (under) Expenditures:	-\$106	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	273.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$43,585	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,147	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$43,585	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$13,894,912	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,468	\$1,434	\$715
General Obligation Debt over EAV:	5.52%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,544,609	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,642	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,993,522	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,540,371	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$422	\$487	\$345
Per Capita Expenditures:	\$480	\$471	\$335
Operating Income (loss):	-\$546,849	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	358.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$16,275,751	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,720	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name: **Foosland Village**

Unit Code: **010/030/32** County: **Champaign**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,900**

Equalized Assessed Valuation: **\$584,960**

Population: **101**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$2,285**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$57,135	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$566	\$866	\$533
Revenue Collected During FY 15:	\$47,814	\$288,431	\$121,355
Expenditures During FY 15:	\$59,705	\$274,051	\$113,026
Per Capita Revenue:	\$473	\$714	\$328
Per Capita Expenditures:	\$591	\$690	\$307
Revenues over (under) Expenditures:	-\$11,891	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	75.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$45,244	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$448	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,742	\$5,333	\$
Total Unreserved Funds:	\$36,502	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ford Heights Village**

Unit Code: **016/155/32** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,316,479**

Equalized Assessed Valuation: **\$621,337**

Population: **2,782**

Employees:

**Full Time:** **11**

**Part Time:** **23**

**Salaries Paid:** **\$587,578**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$	\$612	\$463
Revenue Collected During FY 15:	\$2,313,447	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,660,959	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$832	\$821	\$659
Per Capita Expenditures:	\$597	\$803	\$645
Revenues over (under) Expenditures:	\$652,488	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	39.28%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$652,488	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$235	\$640	\$482

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$443,502	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,603,664	\$9,823,032	\$2,646,376
Per Capita Debt:	\$936	\$1,434	\$715
General Obligation Debt over EAV:	416.04%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$358.406	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$655.521	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$129	\$487	\$345
Per Capita Expenditures:	\$236	\$471	\$335
Operating Income (loss):	-\$297.115	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	-45.33%	396.90%	331.94%
Ending Retained Earnings for FY 15:	-\$297.115	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	-\$107	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$148,488	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$604	\$866	\$533
Revenue Collected During FY 15:	\$115,165	\$288,431	\$121,355
Expenditures During FY 15:	\$144,409	\$274,051	\$113,026
Per Capita Revenue:	\$468	\$714	\$328
Per Capita Expenditures:	\$587	\$690	\$307
Revenues over (under) Expenditures:	-\$29,244	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	81.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$117,284	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$477	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,502	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$82,782	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$110,825	\$417,897	\$29,671
Per Capita Debt:	\$451	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$438,873	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,784	\$2,382	\$952
Revenue Collected During FY 15:	\$43,877	\$255,721	\$88,075
Expenditures During FY 15:	\$41,688	\$244,740	\$95,060
Per Capita Revenue:	\$178	\$672	\$238
Per Capita Expenditures:	\$169	\$680	\$254
Operating Income (loss):	\$2,189	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1062.71%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$443,022	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,801	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,244,795		
Equalized Assessed Valuation:	\$297,971,337		
Population:	14,213		
Employees:			
Full Time:			108
Part Time:			46
Salaries Paid:			\$9,484,663

#### Blended Component Units

Number Submitted = 2  
 Firefighters' Pension Fund  
 Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,884,304	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$695	\$612	\$463
Revenue Collected During FY 15:	\$21,478,190	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$21,976,510	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,511	\$821	\$659
Per Capita Expenditures:	\$1,546	\$803	\$645
Revenues over (under) Expenditures:	-\$498,320	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	49.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,804,904	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$760	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,030,517	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$6,711,097	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,377,353	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,223	\$1,434	\$715
General Obligation Debt over EAV:	3.39%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,365,554	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$518	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,430,758	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,341,242	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$452	\$487	\$345
Per Capita Expenditures:	\$305	\$471	\$335
Operating Income (loss):	\$2,089,516	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	197.07%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,555,070	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$602	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

#### Local Government Profile

Unit Name:	Forest View Village		
Unit Code:	016/195/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,155,712		
Equalized Assessed Valuation:	\$46,687,829		
Population:	698		
Employees:			
Full Time:	19		
Part Time:	52		
Salaries Paid:	\$2,118,599		

#### Blended Component Units

Number Submitted = 2  
Firefighters' Pension Fund  
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,411,412	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$3,455	\$866	\$533
Revenue Collected During FY 15:	\$3,789,450	\$288,431	\$121,355
Expenditures During FY 15:	\$3,910,875	\$274,051	\$113,026
Per Capita Revenue:	\$5,429	\$714	\$328
Per Capita Expenditures:	\$5,603	\$690	\$307
Revenues over (under) Expenditures:	-\$121,425	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	58.55%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$2,289,987	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$3,281	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,011	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$2,410,042	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,575,000	\$417,897	\$29,671
Per Capita Debt:	\$2,256	\$998	\$81
General Obligation Debt over EAV:	3.37%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,665,682	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,386	\$2,382	\$952
Revenue Collected During FY 15:	\$399,519	\$255,721	\$88,075
Expenditures During FY 15:	\$361,282	\$244,740	\$95,060
Per Capita Revenue:	\$572	\$672	\$238
Per Capita Expenditures:	\$518	\$680	\$254
Operating Income (loss):	\$38,237	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	471.63%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,703,919	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,441	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$835,715	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$685	\$612	\$463
Revenue Collected During FY 15:	\$611,714	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$542,602	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$501	\$821	\$659
Per Capita Expenditures:	\$445	\$803	\$645
Revenues over (under) Expenditures:	\$69,112	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	166.76%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$904,827	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$742	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,667	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$750,157	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$840,765	\$9,823,032	\$2,646,376
Per Capita Debt:	\$689	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,375,628	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.128	\$1,618	\$1,243
Revenue Collected During FY 15:	\$366,169	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$330,541	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$300	\$487	\$345
Per Capita Expenditures:	\$271	\$471	\$335
Operating Income (loss):	\$35,628	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	426.95%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,411,256	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.157	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Forreston Village**

Unit Code: 071/025/32 County: Ogle

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,572,607

Equalized Assessed Valuation: \$14,072,099

Population: 1,446

Employees:

Full Time:	5
Part Time:	8
Salaries Paid:	\$308,553

**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 15:	\$1,163,100	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$804	\$612	\$463
Revenue Collected During FY 15:	\$627,457	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$600,588	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$434	\$821	\$659
Per Capita Expenditures:	\$415	\$803	\$645
Revenues over (under) Expenditures:	\$26,869	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	199.53%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,198,370	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$829	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,591	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$771,140	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$49,521	\$9,823,032	\$2,646,376
Per Capita Debt:	\$34	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,076,573	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,436	\$1,618	\$1,243
Revenue Collected During FY 15:	\$539,058	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$383,521	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$373	\$487	\$345
Per Capita Expenditures:	\$265	\$471	\$335
Operating Income (loss):	\$155,537	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	582.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,232,110	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,544	\$1,649	\$1,285





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,343,027	\$9,823,032	\$2,646,376
Per Capita Debt:	\$934	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,307,397	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,482	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,420,328	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,215,264	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$397	\$487	\$345
Per Capita Expenditures:	\$619	\$471	\$335
Operating Income (loss):	-\$794,936	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	312.22%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,916,608	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,931	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Fox Lake Village		
Unit Code:	049/025/32	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,818,991		
Equalized Assessed Valuation:	\$244,216,402		
Population:	10,579		
Employees:			
Full Time:			91
Part Time:			15
Salaries Paid:			\$6,152,449

#### Blended Component Units

Number Submitted = 2  
 Fire Pension  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,296,351	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$595	\$612	\$463
Revenue Collected During FY 15:	\$13,238,879	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$12,977,043	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,251	\$821	\$659
Per Capita Expenditures:	\$1,227	\$803	\$645
Revenues over (under) Expenditures:	\$261,836	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	67.39%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,745,312	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$827	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,194,697	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,820,900	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,683,157	\$9,823,032	\$2,646,376
Per Capita Debt:	\$821	\$1,434	\$715
General Obligation Debt over EAV:	2.75%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$66,010,298	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$6,240	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,481,235	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,426,648	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$991	\$487	\$345
Per Capita Expenditures:	\$986	\$471	\$335
Operating Income (loss):	\$54,587	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	633.21%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$66,022,954	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$6,241	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name:	Fox River Grove Village		
Unit Code:	063/025/32	County:	Mchenry
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,373,525		
Equalized Assessed Valuation:	\$113,036,047		
Population:	4,854		
Employees:			
Full Time:	21		
Part Time:	56		
Salaries Paid:	\$1,623,765		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,790,964	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$781	\$612	\$463
Revenue Collected During FY 15:	\$4,387,102	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,205,178	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$904	\$821	\$659
Per Capita Expenditures:	\$866	\$803	\$645
Revenues over (under) Expenditures:	\$181,924	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	93.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,914,498	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$806	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,319,762	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,139,683	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,523,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$932	\$1,434	\$715
General Obligation Debt over EAV:	1.26%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,257,128	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,289	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,951,003	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,871,924	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$402	\$487	\$345
Per Capita Expenditures:	\$386	\$471	\$335
Operating Income (loss):	\$79,079	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	325.88%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,100,307	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,257	\$1,649	\$1,285



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

#### Local Government Profile

Unit Name: **Frankfort Village**

Unit Code: **099/045/32** County: **Will**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,598,535**

Equalized Assessed Valuation: **\$795,874,283**

Population: **18,850**

Employees:

Full Time:	87
Part Time:	89
Salaries Paid:	\$6,381,227

**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 15:	\$9,365,495	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$497	\$612	\$463
Revenue Collected During FY 15:	\$14,801,707	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$13,129,626	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$785	\$821	\$659
Per Capita Expenditures:	\$697	\$803	\$645
Revenues over (under) Expenditures:	\$1,672,081	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	72.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$9,541,904	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$506	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,085,507	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$6,726,567	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,959,819	\$9,823,032	\$2,646,376
Per Capita Debt:	\$157	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$95,726,440	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$5.078	\$1,618	\$1,243
Revenue Collected During FY 15:	\$7,727,347	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,317,325	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$410	\$487	\$345
Per Capita Expenditures:	\$441	\$471	\$335
Operating Income (loss):	-\$589,978	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1135.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$94,446,087	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$5.010	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$130,080	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$222	\$866	\$533
Revenue Collected During FY 15:	\$202,872	\$288,431	\$121,355
Expenditures During FY 15:	\$268,564	\$274,051	\$113,026
Per Capita Revenue:	\$346	\$714	\$328
Per Capita Expenditures:	\$458	\$690	\$307
Revenues over (under) Expenditures:	-\$65,692	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	23.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$64,387	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$110	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,106	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$19,719	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,231,588	\$417,897	\$29,671
Per Capita Debt:	\$2,102	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,441,861	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$9,286	\$2,382	\$952
Revenue Collected During FY 15:	\$1,047,826	\$255,721	\$88,075
Expenditures During FY 15:	\$714,862	\$244,740	\$95,060
Per Capita Revenue:	\$1,788	\$672	\$238
Per Capita Expenditures:	\$1,220	\$680	\$254
Operating Income (loss):	\$332,964	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	808.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$5,778,976	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$9,862	\$2,364	\$984



# FISCAL YEAR 2015

## 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 15:	\$873,782	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$870	\$612	\$463
Revenue Collected During FY 15:	\$554,041	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$556,781	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$552	\$821	\$659
Per Capita Expenditures:	\$555	\$803	\$645
Revenues over (under) Expenditures:	-\$2,740	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	157.61%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$877,537	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$874	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$714,565	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$162,972	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,823,032	\$2,646,376
Per Capita Debt:	\$	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,284,663	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,280	\$1,618	\$1,243
Revenue Collected During FY 15:	\$225,049	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$165,054	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$224	\$487	\$345
Per Capita Expenditures:	\$164	\$471	\$335
Operating Income (loss):	\$59,995	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	810.75%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,338,168	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,333	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$6,381,576	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$348	\$612	\$463
Revenue Collected During FY 15:	\$27,281,972	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$26,756,741	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,488	\$821	\$659
Per Capita Expenditures:	\$1,459	\$803	\$645
Revenues over (under) Expenditures:	\$525,231	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	21.98%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,879,956	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$321	\$640	\$482

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$	\$19,360	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,994,528	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$19,038,997	-\$472,792	\$667,879



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$79,347,062	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,328	\$1,434	\$715
General Obligation Debt over EAV:	2.18%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,899,953	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$867	\$1,618	\$1,243
Revenue Collected During FY 15:	\$12,396,085	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$13,886,274	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$676	\$487	\$345
Per Capita Expenditures:	\$757	\$471	\$335
Operating Income (loss):	-\$1,490,189	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	128.05%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$17,781,964	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$970	\$1,649	\$1,285





## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,099,001	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,630	\$1,434	\$715
General Obligation Debt over EAV:	0.59%	3.20%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,713,160	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,231	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,494,348	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,476,267	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,492	\$487	\$345
Per Capita Expenditures:	\$1,487	\$471	\$335
Operating Income (loss):	\$18,081	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	150.04%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,716,728	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,232	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$102,529	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$357	\$866	\$533
Revenue Collected During FY 15:	\$85,342	\$288,431	\$121,355
Expenditures During FY 15:	\$75,308	\$274,051	\$113,026
Per Capita Revenue:	\$297	\$714	\$328
Per Capita Expenditures:	\$262	\$690	\$307
Revenues over (under) Expenditures:	\$10,034	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	150.47%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$113,313	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$395	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,227	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$87,086	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$329,791	\$417,897	\$29,671
Per Capita Debt:	\$1,149	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$750,931	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,616	\$2,382	\$952
Revenue Collected During FY 15:	\$134,899	\$255,721	\$88,075
Expenditures During FY 15:	\$174,536	\$244,740	\$95,060
Per Capita Revenue:	\$470	\$672	\$238
Per Capita Expenditures:	\$608	\$680	\$254
Operating Income (loss):	-\$39,637	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	407.10%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$710,544	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,476	\$2,364	\$984



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name:	Freeport City		
Unit Code:	089/025/30	County:	Stephenson
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,103,183		
Equalized Assessed Valuation:	\$218,135,748		
Population:	25,638		
Employees:			
Full Time:			180
Part Time:			38
Salaries Paid:			\$10,807,013

#### 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 15:	\$7,799,323	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$304	\$494	\$440
Revenue Collected During FY 15:	\$27,508,615	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$26,370,779	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,073	\$1,072	\$1,060
Per Capita Expenditures:	\$1,029	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,137,836	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	33.25%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$8,768,190	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$342	\$494	\$453

##### 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:	\$2,993,214	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$4,520,611	-\$39,339,571	-\$8,099,011



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,814,476	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,514	\$2,035	\$1,592
General Obligation Debt over EAV:	10.66%	5.44%	3.76%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$29,554,068	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.153	\$1,364	\$1,150
Revenue Collected During FY 15:	\$9,282,246	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$11,518,586	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$362	\$438	\$323
Per Capita Expenditures:	\$449	\$428	\$330
Operating Income (loss):	-\$2,236,340	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	245.48%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$28,276,219	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.103	\$1,361	\$1,123





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#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,643,022	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,241	\$1,434	\$715
General Obligation Debt over EAV:	5.75%	3.20%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,711,547	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$795	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,209,334	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,315,644	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$355	\$487	\$345
Per Capita Expenditures:	\$386	\$471	\$335
Operating Income (loss):	-\$106,310	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	197.68%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,600,770	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$763	\$1,649	\$1,285



# FISCAL YEAR 2015

## 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 15:	\$100,285	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$3,458	\$866	\$533
Revenue Collected During FY 15:	\$7,225	\$288,431	\$121,355
Expenditures During FY 15:	\$9,084	\$274,051	\$113,026
Per Capita Revenue:	\$249	\$714	\$328
Per Capita Expenditures:	\$313	\$690	\$307
Revenues over (under) Expenditures:	-\$1,859	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1083.51%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$98,426	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$3,394	\$920	\$549

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$	\$29,745	\$89,284



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$417,897	\$29,671
Per Capita Debt:	\$	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$	\$2,382	\$952
Revenue Collected During FY 15:	\$	\$255,721	\$88,075
Expenditures During FY 15:	\$	\$244,740	\$95,060
Per Capita Revenue:	\$	\$672	\$238
Per Capita Expenditures:	\$	\$680	\$254
Operating Income (loss):	\$	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$	\$2,364	\$984