



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Galatia Village**

Unit Code: **082/020/32** County: **Saline**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,022,315**

Equalized Assessed Valuation: **\$5,767,697**

Population: **933**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$214,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,493,375	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,601	\$866	\$533
Revenue Collected During FY 15:	\$426,091	\$288,431	\$121,355
Expenditures During FY 15:	\$452,910	\$274,051	\$113,026
Per Capita Revenue:	\$457	\$714	\$328
Per Capita Expenditures:	\$485	\$690	\$307
Revenues over (under) Expenditures:	-\$26,819	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	315.23%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,427,692	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,530	\$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:	\$125,532	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$410,224	\$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:	\$85,537	\$417,897	\$29,671
Per Capita Debt:	\$92	\$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:	\$2,844,589	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.049	\$2,382	\$952
Revenue Collected During FY 15:	\$1,015,455	\$255,721	\$88,075
Expenditures During FY 15:	\$920,903	\$244,740	\$95,060
Per Capita Revenue:	\$1.088	\$672	\$238
Per Capita Expenditures:	\$987	\$680	\$254
Operating Income (loss):	\$94,552	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	319.31%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,940,526	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.152	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galena City**

Unit Code: **043/025/30** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,525,740**

Equalized Assessed Valuation: **\$96,957,846**

Population: **3,400**

Employees:

 Full Time: **30**

 Part Time: **60**

 Salaries Paid: **\$1,621,078**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,129,207	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,214	\$612	\$463
Revenue Collected During FY 15:	\$4,903,045	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,313,507	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,442	\$821	\$659
Per Capita Expenditures:	\$1,563	\$803	\$645
Revenues over (under) Expenditures:	-\$410,462	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.53%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,322,520	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$977	\$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:	\$2,095,789	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,566,517	-\$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:	\$12,994,152	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,822	\$1,434	\$715
General Obligation Debt over EAV:	3.02%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,286,277	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,555	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,291,352	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,784,264	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$674	\$487	\$345
Per Capita Expenditures:	\$819	\$471	\$335
Operating Income (loss):	-\$492,912	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	171.78%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,782,855	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,407	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Galesburg City**

Unit Code: **048/025/30** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,785,087**

Equalized Assessed Valuation: **\$319,741,004**

Population: **31,665**

Employees:

Full Time: **260**

Part Time: **252**

Salaries Paid: **\$15,442,992**

Blended Component Units

Number Submitted = 1
Galesburg Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,917,696	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$787	\$494	\$440
Revenue Collected During FY 15:	\$39,357,568	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$37,490,386	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,243	\$1,072	\$1,060
Per Capita Expenditures:	\$1,184	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,867,182	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	68.93%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$25,842,381	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$816	\$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:	\$9,079,864	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$19,157,970	-\$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:	\$83,121,907	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,625	\$2,035	\$1,592
General Obligation Debt over EAV:	4.40%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$25,884,862	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$817	\$1,364	\$1,150
Revenue Collected During FY 15:	\$8,814,230	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$7,331,155	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$278	\$438	\$323
Per Capita Expenditures:	\$232	\$428	\$330
Operating Income (loss):	\$1,483,075	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	373.31%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$27,367,937	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$864	\$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:	-\$83,804	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$33	\$612	\$463
Revenue Collected During FY 15:	\$4,425,612	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,358,356	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,743	\$821	\$659
Per Capita Expenditures:	\$1,717	\$803	\$645
Revenues over (under) Expenditures:	\$67,256	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	2.12%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$92,452	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$36	\$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:	\$476,974	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$24,135	-\$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:	\$1,672,496	\$9,823,032	\$2,646,376
Per Capita Debt:	\$659	\$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:	\$3,015,374	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.188	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,045,952	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$977,294	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$412	\$487	\$345
Per Capita Expenditures:	\$385	\$471	\$335
Operating Income (loss):	\$68,658	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	304.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,975,032	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.172	\$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: **Gardner Village**

Unit Code: **032/045/32** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,116,050**

Equalized Assessed Valuation: **\$9,537,410**

Population: **1,444**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$168,289**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,302,295	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,594	\$612	\$463
Revenue Collected During FY 15:	\$2,012,240	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,109,299	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,394	\$821	\$659
Per Capita Expenditures:	\$1,461	\$803	\$645
Revenues over (under) Expenditures:	-\$97,059	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	103.52%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,183,587	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,512	\$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:	\$1,368,889	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$950,497	-\$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:	\$2,054,752	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,423	\$1,618	\$1,243
Revenue Collected During FY 15:	\$255,678	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$284,811	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$177	\$487	\$345
Per Capita Expenditures:	\$197	\$471	\$335
Operating Income (loss):	-\$29,133	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	829.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,363,907	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,637	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Garrett Village**

Unit Code: **021/025/32** County: **Douglas**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$55,900**

Equalized Assessed Valuation: **\$592,770**

Population: **162**

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:	\$80,988	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$500	\$866	\$533
Revenue Collected During FY 15:	\$43,810	\$288,431	\$121,355
Expenditures During FY 15:	\$41,007	\$274,051	\$113,026
Per Capita Revenue:	\$270	\$714	\$328
Per Capita Expenditures:	\$253	\$690	\$307
Revenues over (under) Expenditures:	\$2,803	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	204.33%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$83,791	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$517	\$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:	\$27,096	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$56,695	\$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:	\$46,528	\$417,897	\$29,671
Per Capita Debt:	\$287	\$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:	\$264,234	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,631	\$2,382	\$952
Revenue Collected During FY 15:	\$31,684	\$255,721	\$88,075
Expenditures During FY 15:	\$33,731	\$244,740	\$95,060
Per Capita Revenue:	\$196	\$672	\$238
Per Capita Expenditures:	\$208	\$680	\$254
Operating Income (loss):	-\$2,047	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	777.29%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$262,187	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,618	\$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:	\$255,237	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$908	\$866	\$533
Revenue Collected During FY 15:	\$54,433	\$288,431	\$121,355
Expenditures During FY 15:	\$56,053	\$274,051	\$113,026
Per Capita Revenue:	\$194	\$714	\$328
Per Capita Expenditures:	\$199	\$690	\$307
Revenues over (under) Expenditures:	-\$1,620	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	452.46%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$253,617	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$903	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$253,617	\$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: **Geneseo City**

Unit Code: **037/055/30** County: **Henry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,347,600**

Equalized Assessed Valuation: **\$129,682,623**

Population: **6,586**

Employees:

Full Time: **60**

Part Time: **27**

Salaries Paid: **\$3,776,292**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,957,658	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$449	\$612	\$463
Revenue Collected During FY 15:	\$4,378,705	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,711,933	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$665	\$821	\$659
Per Capita Expenditures:	\$564	\$803	\$645
Revenues over (under) Expenditures:	\$666,772	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.99%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,303,403	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$502	\$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:	\$1,237,380	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$576,797	-\$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:	\$18,364,292	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,788	\$1,434	\$715
General Obligation Debt over EAV:	1.38%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$25,422,111	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3,860	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,339,123	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$9,371,762	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,570	\$487	\$345
Per Capita Expenditures:	\$1,423	\$471	\$335
Operating Income (loss):	\$967,361	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	275.33%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$25,802,962	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,918	\$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:	\$5,578,016	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$260	\$612	\$463
Revenue Collected During FY 15:	\$17,699,215	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$16,548,504	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$823	\$821	\$659
Per Capita Expenditures:	\$770	\$803	\$645
Revenues over (under) Expenditures:	\$1,150,711	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	33.76%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,586,620	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$260	\$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:	\$4,035,861	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$701,324	-\$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:	\$52,157,515	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,426	\$1,434	\$715
General Obligation Debt over EAV:	0.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$90,702,460	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.220	\$1,618	\$1,243
Revenue Collected During FY 15:	\$55,928,392	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$46,774,442	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$2.602	\$487	\$345
Per Capita Expenditures:	\$2.176	\$471	\$335
Operating Income (loss):	\$9,153,950	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	213.50%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$99,863,910	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.646	\$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: **Genoa City**

Unit Code: **019/020/30** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,609,172**

Equalized Assessed Valuation: **\$70,407,955**

Population: **5,193**

Employees:

Full Time:	16
Part Time:	36
Salaries Paid:	\$1,266,554

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,365,943	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$456	\$612	\$463
Revenue Collected During FY 15:	\$2,846,974	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,706,785	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$548	\$821	\$659
Per Capita Expenditures:	\$521	\$803	\$645
Revenues over (under) Expenditures:	\$140,189	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	82.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,224,034	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$428	\$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:	\$1,390,782	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,178,815	-\$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:	\$2,364,290	\$9,823,032	\$2,646,376
Per Capita Debt:	\$455	\$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:	\$8,376,113	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,613	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,291,018	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,426,774	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$249	\$487	\$345
Per Capita Expenditures:	\$275	\$471	\$335
Operating Income (loss):	-\$135,756	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	581.34%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,294,357	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,597	\$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: **Georgetown City**

Unit Code: **092/045/30** County: **Vermilion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$803,447**

Equalized Assessed Valuation: **\$17,835,202**

Population: **3,421**

Employees:

 Full Time: **15**

 Part Time: **5**

 Salaries Paid: **\$624,236**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,526,221	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$446	\$612	\$463
Revenue Collected During FY 15:	\$1,029,022	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$967,840	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$301	\$821	\$659
Per Capita Expenditures:	\$283	\$803	\$645
Revenues over (under) Expenditures:	\$61,182	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	156.04%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,510,203	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$441	\$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:	\$416,613	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,086,493	-\$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:	\$2,450,354	\$9,823,032	\$2,646,376
Per Capita Debt:	\$716	\$1,434	\$715
General Obligation Debt over EAV:	3.64%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,259,100	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,245	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,188,592	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,076,184	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$347	\$487	\$345
Per Capita Expenditures:	\$315	\$471	\$335
Operating Income (loss):	\$112,408	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	405.46%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,363,508	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,276	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **German Valley Village**

Unit Code: **089/030/32** County: **Stephenson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$301,850**

Equalized Assessed Valuation: **\$4,693,021**

Population: **463**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$65,046**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$204,615	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$442	\$866	\$533
Revenue Collected During FY 15:	\$190,288	\$288,431	\$121,355
Expenditures During FY 15:	\$98,053	\$274,051	\$113,026
Per Capita Revenue:	\$411	\$714	\$328
Per Capita Expenditures:	\$212	\$690	\$307
Revenues over (under) Expenditures:	\$92,235	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	240.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$235,516	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$509	\$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:	\$137,726	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$97,790	\$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:	\$280,064	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$605	\$2,382	\$952
Revenue Collected During FY 15:	\$197,165	\$255,721	\$88,075
Expenditures During FY 15:	\$131,771	\$244,740	\$95,060
Per Capita Revenue:	\$426	\$672	\$238
Per Capita Expenditures:	\$285	\$680	\$254
Operating Income (loss):	\$65,394	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	308.71%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$406,792	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$879	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Germantown Village**

Unit Code: 014/040/32 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,072,724

Equalized Assessed Valuation: \$17,600,606

Population: 1,269

Employees:

 Full Time: 5

 Part Time: 6

 Salaries Paid: \$303,315

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$698,276	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$550	\$612	\$463
Revenue Collected During FY 15:	\$693,796	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$659,138	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$547	\$821	\$659
Per Capita Expenditures:	\$519	\$803	\$645
Revenues over (under) Expenditures:	\$34,658	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	111.50%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$734,936	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$579	\$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:	\$360,358	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$374,578	-\$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:	\$109,679	\$9,823,032	\$2,646,376
Per Capita Debt:	\$86	\$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:	\$1,495,670	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.179	\$1,618	\$1,243
Revenue Collected During FY 15:	\$428,612	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$504,363	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$338	\$487	\$345
Per Capita Expenditures:	\$397	\$471	\$335
Operating Income (loss):	-\$75,751	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	281.13%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,417,917	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.117	\$1,649	\$1,285



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:	Germantown Hills Village	
Unit Code:	102/032/32	County: Woodford
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,716,085	
Equalized Assessed Valuation:	\$81,401,494	
Population:	3,438	
Employees:		
Full Time:	5	
Part Time:	1	
Salaries Paid:	\$313,839	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$934,145	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$272	\$612	\$463
Revenue Collected During FY 15:	\$1,289,727	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,366,441	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$375	\$821	\$659
Per Capita Expenditures:	\$397	\$803	\$645
Revenues over (under) Expenditures:	-\$76,714	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.58%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$855,052	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$249	\$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:	\$45,232	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$803,852	-\$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:	\$3,449,177	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,003	\$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:	\$2,513,806	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$731	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,249,835	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$640,363	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$364	\$487	\$345
Per Capita Expenditures:	\$186	\$471	\$335
Operating Income (loss):	\$609,472	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	488.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,125,657	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$909	\$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: **Gibson City**

Unit Code: **027/020/30** County: **Ford**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,813,740**

Equalized Assessed Valuation: **\$42,429,917**

Population: **3,407**

Employees:

 Full Time: **21**

 Part Time: **55**

 Salaries Paid: **\$945,337**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,865,371	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$841	\$612	\$463
Revenue Collected During FY 15:	\$3,413,357	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,628,313	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,002	\$821	\$659
Per Capita Expenditures:	\$1,065	\$803	\$645
Revenues over (under) Expenditures:	-\$214,956	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	78.64%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,853,472	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$838	\$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:	\$507,020	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,447,144	-\$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:	\$2,894,067	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$849	\$1,618	\$1,243
Revenue Collected During FY 15:	\$739,088	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$887,869	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$217	\$487	\$345
Per Capita Expenditures:	\$261	\$471	\$335
Operating Income (loss):	-\$148,781	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	309.20%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,745,286	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$806	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gifford Village**

Unit Code: **010/035/32** County: **Champaign**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,353,600**

Equalized Assessed Valuation: **\$13,491,490**

Population: **1,236**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$172,044**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,425,349	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,153	\$612	\$463
Revenue Collected During FY 15:	\$780,682	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$567,040	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$632	\$821	\$659
Per Capita Expenditures:	\$459	\$803	\$645
Revenues over (under) Expenditures:	\$213,642	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	208.35%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,181,454	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$956	\$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:	\$97,288	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,103,036	-\$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:	\$368,388	\$9,823,032	\$2,646,376
Per Capita Debt:	\$298	\$1,434	\$715
General Obligation Debt over EAV:	2.54%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$332,364	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$269	\$1,618	\$1,243
Revenue Collected During FY 15:	\$752,722	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$200,952	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$609	\$487	\$345
Per Capita Expenditures:	\$163	\$471	\$335
Operating Income (loss):	\$551,770	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	662.78%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,331,879	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,078	\$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:	Gilberts Village		
Unit Code:	045/050/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,602,084		
Equalized Assessed Valuation:	\$165,256,882		
Population:	7,433		
Employees:			
Full Time:			35
Part Time:			15
Salaries Paid:			\$1,535,803

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:	\$4,464,623	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$601	\$612	\$463
Revenue Collected During FY 15:	\$4,781,737	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,664,744	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$643	\$821	\$659
Per Capita Expenditures:	\$762	\$803	\$645
Revenues over (under) Expenditures:	-\$883,007	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	63.28%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,584,817	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$482	\$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:	\$1,854,665	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,804,220	-\$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:	\$2,862,271	\$9,823,032	\$2,646,376
Per Capita Debt:	\$385	\$1,434	\$715
General Obligation Debt over EAV:	0.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,014,748	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,827	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,224,592	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,463,286	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$165	\$487	\$345
Per Capita Expenditures:	\$197	\$471	\$335
Operating Income (loss):	-\$238,694	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1392.18%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$20,371,568	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,741	\$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: **Gillespie City**

Unit Code: **056/050/30** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,900,880**

Equalized Assessed Valuation: **\$25,130,007**

Population: **3,319**

Employees:

 Full Time: **23**

 Part Time: **19**

 Salaries Paid: **\$811,393**

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:	\$881,285	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$266	\$612	\$463
Revenue Collected During FY 15:	\$1,536,669	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,431,017	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$463	\$821	\$659
Per Capita Expenditures:	\$431	\$803	\$645
Revenues over (under) Expenditures:	\$105,652	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	68.20%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$975,937	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$294	\$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:	\$829,388	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$146,549	-\$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:	\$1,811,390	\$9,823,032	\$2,646,376
Per Capita Debt:	\$546	\$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:	\$6,921,323	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,085	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,697,191	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,391,186	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$511	\$487	\$345
Per Capita Expenditures:	\$419	\$471	\$335
Operating Income (loss):	\$306,005	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	520.30%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,238,328	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,181	\$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: **Gilman City**

Unit Code: **038/055/30** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,827,000**

Equalized Assessed Valuation: **\$19,177,075**

Population: **1,814**

Employees:

 Full Time: **4**

 Part Time: **12**

 Salaries Paid: **\$169,937**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,542,462	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$850	\$612	\$463
Revenue Collected During FY 15:	\$1,702,281	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,638,713	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$938	\$821	\$659
Per Capita Expenditures:	\$903	\$803	\$645
Revenues over (under) Expenditures:	\$63,568	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	78.69%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,289,530	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$711	\$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:	\$12,194	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,277,336	-\$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:	\$1,505,268	\$9,823,032	\$2,646,376
Per Capita Debt:	\$830	\$1,434	\$715
General Obligation Debt over EAV:	4.85%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$791,274	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$436	\$1,618	\$1,243
Revenue Collected During FY 15:	\$419,581	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$558,450	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$231	\$487	\$345
Per Capita Expenditures:	\$308	\$471	\$335
Operating Income (loss):	-\$138,869	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	173.50%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$968,905	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$534	\$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: **Girard City**

Unit Code: **056/055/30** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,480,397**

Equalized Assessed Valuation: **\$18,896,390**

Population: **2,245**

Employees:

 Full Time: **10**

 Part Time: **25**

 Salaries Paid: **\$498,174**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$466,903	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$208	\$612	\$463
Revenue Collected During FY 15:	\$781,675	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$691,752	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$348	\$821	\$659
Per Capita Expenditures:	\$308	\$803	\$645
Revenues over (under) Expenditures:	\$89,923	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	82.39%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$569,938	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$254	\$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:	\$341,188	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$228,750	-\$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:	\$816,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$363	\$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:	\$1,489,142	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$663	\$1,618	\$1,243
Revenue Collected During FY 15:	\$710,559	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$788,645	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$317	\$487	\$345
Per Capita Expenditures:	\$351	\$471	\$335
Operating Income (loss):	-\$78,086	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	171.14%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,349,669	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$601	\$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: **Glasford Village**

Unit Code: **072/040/32** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$886,200**

Equalized Assessed Valuation: **\$10,492,055**

Population: **1,022**

Employees:

 Full Time: **3**

 Part Time: **18**

 Salaries Paid: **\$188,435**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$222,757	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$218	\$612	\$463
Revenue Collected During FY 15:	\$348,263	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$341,759	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$341	\$821	\$659
Per Capita Expenditures:	\$334	\$803	\$645
Revenues over (under) Expenditures:	\$6,504	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	67.08%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$229,261	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$224	\$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:	\$53,187	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$176,075	-\$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:	\$650,836	\$9,823,032	\$2,646,376
Per Capita Debt:	\$637	\$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:	\$1,546,719	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,513	\$1,618	\$1,243
Revenue Collected During FY 15:	\$457,279	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$476,959	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$447	\$487	\$345
Per Capita Expenditures:	\$467	\$471	\$335
Operating Income (loss):	-\$19,680	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	320.16%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,527,039	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,494	\$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:	\$68,149	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$389	\$866	\$533
Revenue Collected During FY 15:	\$43,086	\$288,431	\$121,355
Expenditures During FY 15:	\$24,570	\$274,051	\$113,026
Per Capita Revenue:	\$246	\$714	\$328
Per Capita Expenditures:	\$140	\$690	\$307
Revenues over (under) Expenditures:	\$18,516	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	352.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$86,665	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$495	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$88,239	\$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: **Glen Carbon Village**

Unit Code: 057/040/32 County: Madison

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$15,162,356

Equalized Assessed Valuation: \$327,046,698

Population: 12,973

Employees:

 Full Time: 60

 Part Time: 32

 Salaries Paid: \$3,435,796

Blended Component Units

(This area is currently blank, indicating no blended component units are reported.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,601,539	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$509	\$612	\$463
Revenue Collected During FY 15:	\$9,743,392	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,291,955	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$751	\$821	\$659
Per Capita Expenditures:	\$716	\$803	\$645
Revenues over (under) Expenditures:	\$451,437	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	70.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,520,746	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$503	\$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:	\$1,982,675	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$8,516,063	-\$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:	\$7,104,731	\$9,823,032	\$2,646,376
Per Capita Debt:	\$548	\$1,434	\$715
General Obligation Debt over EAV:	1.13%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,814,820	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.682	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,189,914	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,412,344	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$400	\$487	\$345
Per Capita Expenditures:	\$340	\$471	\$335
Operating Income (loss):	\$777,570	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	509.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$22,482,190	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.733	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glen Ellyn Village**

Unit Code: **022/055/32** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,669,471**

Equalized Assessed Valuation: **\$1,191,655,464**

Population: **27,767**

Employees:

Full Time:	106
Part Time:	248
Salaries Paid:	\$11,268,968

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:	\$11,165,098	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$402	\$494	\$440
Revenue Collected During FY 15:	\$21,707,872	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$16,897,487	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$782	\$1,072	\$1,060
Per Capita Expenditures:	\$609	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,810,385	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	72.84%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$12,308,778	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$443	\$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:	\$2,143,678	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$7,039,059	-\$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:	\$22,689,056	\$108,290,695	\$65,832,873
Per Capita Debt:	\$817	\$2,035	\$1,592
General Obligation Debt over EAV:	1.84%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$87,831,699	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$3.163	\$1,364	\$1,150
Revenue Collected During FY 15:	\$21,816,457	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$19,194,108	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$786	\$438	\$323
Per Capita Expenditures:	\$691	\$428	\$330
Operating Income (loss):	\$2,622,349	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	471.20%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$90,442,941	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$3.257	\$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:	Glencoe Village		
Unit Code:	016/205/32	County:	Cook
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,745,565		
Equalized Assessed Valuation:	\$787,716,085		
Population:	8,723		
Employees:			
Full Time:	90		
Part Time:	24		
Salaries Paid:	\$9,973,683		

Blended Component Units

Number Submitted = 2
 Firefighter's Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,878,363	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$789	\$612	\$463
Revenue Collected During FY 15:	\$17,913,981	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$18,175,136	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$2,054	\$821	\$659
Per Capita Expenditures:	\$2,084	\$803	\$645
Revenues over (under) Expenditures:	-\$261,155	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	36.41%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,617,208	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$759	\$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:	\$1,326,659	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$6,732,384	-\$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:	\$16,032,473	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,838	\$1,434	\$715
General Obligation Debt over EAV:	1.68%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,971,473	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$570	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,622,294	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,393,600	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$415	\$487	\$345
Per Capita Expenditures:	\$389	\$471	\$335
Operating Income (loss):	\$228,694	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	153.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,200,167	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$596	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glendale Heights Village		
Unit Code:	022/050/32	County:	Dupage
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,884,386		
Equalized Assessed Valuation:	\$550,393,256		
Population:	34,530		
Employees:			
Full Time:	197		
Part Time:	30		
Salaries Paid:	\$16,439,233		

Blended Component Units

Number Submitted = 1
 Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,165,484	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$439	\$494	\$440
Revenue Collected During FY 15:	\$30,863,058	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$29,204,209	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$894	\$1,072	\$1,060
Per Capita Expenditures:	\$846	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,658,849	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	48.87%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$14,273,119	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$413	\$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:	\$2,974,593	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$9,515,910	-\$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:	\$47,356,620	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,371	\$2,035	\$1,592
General Obligation Debt over EAV:	7.41%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$41,809,874	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,211	\$1,364	\$1,150
Revenue Collected During FY 15:	\$11,682,824	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$12,321,355	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$338	\$438	\$323
Per Capita Expenditures:	\$357	\$428	\$330
Operating Income (loss):	-\$638,531	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	327.42%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$40,342,249	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.168	\$1,361	\$1,123



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glenview Village	
Unit Code:	016/210/32	County: Cook
Fiscal Year End:	12/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$226,175,498	
Equalized Assessed Valuation:	\$2,048,469,543	
Population:	45,500	
Employees:		
Full Time:	292	
Part Time:	34	
Salaries Paid:	\$35,675,430	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,974,616	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$439	\$494	\$440
Revenue Collected During FY 15:	\$98,912,028	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$101,540,818	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$2,174	\$1,072	\$1,060
Per Capita Expenditures:	\$2,232	\$1,025	\$976
Revenues over (under) Expenditures:	-\$2,628,790	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	16.64%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$16,891,939	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$371	\$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:	\$2,194,487	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$11,596,195	-\$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:	\$67,415,088	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,482	\$2,035	\$1,592
General Obligation Debt over EAV:	2.87%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$70,084,841	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,540	\$1,364	\$1,150
Revenue Collected During FY 15:	\$36,391,494	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$33,779,912	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$800	\$438	\$323
Per Capita Expenditures:	\$742	\$428	\$330
Operating Income (loss):	\$2,611,582	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	181.22%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$61,216,873	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,345	\$1,361	\$1,123



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:	Glenwood Village		
Unit Code:	016/215/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,630,174		
Equalized Assessed Valuation:	\$95,714,392		
Population:	9,036		
Employees:			
	Full Time:	52	
	Part Time:	57	
	Salaries Paid:	\$4,774,881	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,910,135	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$654	\$612	\$463
Revenue Collected During FY 15:	\$11,044,927	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$10,953,674	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,222	\$821	\$659
Per Capita Expenditures:	\$1,212	\$803	\$645
Revenues over (under) Expenditures:	\$91,253	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	46.52%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,095,456	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$564	\$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:	\$4,286,399	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,676,813	-\$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:	\$17,821,517	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,972	\$1,434	\$715
General Obligation Debt over EAV:	15.38%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,175,346	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,237	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,897,406	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,061,384	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$542	\$487	\$345
Per Capita Expenditures:	\$560	\$471	\$335
Operating Income (loss):	-\$163,978	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	221.31%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,201,339	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,240	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Godfrey Village	
Unit Code:	057/043/32	County: Madison
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,331,650	
Equalized Assessed Valuation:	\$320,509,185	
Population:	17,982	
Employees:		
	Full Time:	21
	Part Time:	108
	Salaries Paid:	\$1,182,034

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 15:	\$9,843,065	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$547	\$612	\$463
Revenue Collected During FY 15:	\$6,957,019	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,916,761	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$387	\$821	\$659
Per Capita Expenditures:	\$329	\$803	\$645
Revenues over (under) Expenditures:	\$1,040,258	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	183.94%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,883,323	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$605	\$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:	\$3,448,997	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$8,321,870	-\$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:	\$2,462,189	\$9,823,032	\$2,646,376
Per Capita Debt:	\$137	\$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:	\$15,093,314	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$839	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,317,373	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,776,501	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$129	\$487	\$345
Per Capita Expenditures:	\$99	\$471	\$335
Operating Income (loss):	\$540,872	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	880.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$15,634,186	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$869	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Godley Village**

Unit Code: 099/050/32 County: Will

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$121,461

Equalized Assessed Valuation: \$5,272,382

Population: 604

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$49,847

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$77,844	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$129	\$866	\$533
Revenue Collected During FY 15:	\$170,074	\$288,431	\$121,355
Expenditures During FY 15:	\$170,912	\$274,051	\$113,026
Per Capita Revenue:	\$282	\$714	\$328
Per Capita Expenditures:	\$283	\$690	\$307
Revenues over (under) Expenditures:	-\$838	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	45.06%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$77,006	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$127	\$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:	\$60,945	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$16,061	\$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:	Golconda City		
Unit Code:	076/015/30	County:	Pope
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,068,500		
Equalized Assessed Valuation:	\$4,296,397		
Population:	668		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$172,946		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,769,292	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,649	\$866	\$533
Revenue Collected During FY 15:	\$423,940	\$288,431	\$121,355
Expenditures During FY 15:	\$438,260	\$274,051	\$113,026
Per Capita Revenue:	\$635	\$714	\$328
Per Capita Expenditures:	\$656	\$690	\$307
Revenues over (under) Expenditures:	-\$14,320	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	390.98%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,713,506	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,565	\$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:	\$174,806	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$558,918	\$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:	\$90,228	\$417,897	\$29,671
Per Capita Debt:	\$135	\$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:	\$1,221,191	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,828	\$2,382	\$952
Revenue Collected During FY 15:	\$337,379	\$255,721	\$88,075
Expenditures During FY 15:	\$354,138	\$244,740	\$95,060
Per Capita Revenue:	\$505	\$672	\$238
Per Capita Expenditures:	\$530	\$680	\$254
Operating Income (loss):	-\$16,759	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	340.10%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,204,432	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,803	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Village**

Unit Code: 001/030/32 County: Adams

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$190,900

Equalized Assessed Valuation: \$5,818,270

Population: 650

Employees:

 Full Time: 1

 Part Time: 14

 Salaries Paid: \$51,676

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$217,873	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$335	\$866	\$533
Revenue Collected During FY 15:	\$152,703	\$288,431	\$121,355
Expenditures During FY 15:	\$141,087	\$274,051	\$113,026
Per Capita Revenue:	\$235	\$714	\$328
Per Capita Expenditures:	\$217	\$690	\$307
Revenues over (under) Expenditures:	\$11,616	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	162.66%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$229,489	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$353	\$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:	\$10,449	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$219,040	\$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:	\$767,216	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.180	\$2,382	\$952
Revenue Collected During FY 15:	\$114,912	\$255,721	\$88,075
Expenditures During FY 15:	\$112,242	\$244,740	\$95,060
Per Capita Revenue:	\$177	\$672	\$238
Per Capita Expenditures:	\$173	\$680	\$254
Operating Income (loss):	\$2,670	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	685.92%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$769,886	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.184	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Gate Village**

Unit Code: **096/020/32** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,500**

Equalized Assessed Valuation: **\$977,845**

Population: **465**

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:	\$27,411	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$59	\$866	\$533
Revenue Collected During FY 15:	\$20,842	\$288,431	\$121,355
Expenditures During FY 15:	\$20,430	\$274,051	\$113,026
Per Capita Revenue:	\$45	\$714	\$328
Per Capita Expenditures:	\$44	\$690	\$307
Revenues over (under) Expenditures:	\$412	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	136.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$27,823	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$60	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,791	\$5,333	\$
Total Unreserved Funds:	\$18,032	\$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: **Golf Village**

Unit Code: **016/220/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,318,050**

Equalized Assessed Valuation: **\$31,984,948**

Population: **500**

Employees:

 Full Time: **1**

 Part Time: **30**

 Salaries Paid: **\$247,797**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$274,791	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$550	\$866	\$533
Revenue Collected During FY 15:	\$816,198	\$288,431	\$121,355
Expenditures During FY 15:	\$744,521	\$274,051	\$113,026
Per Capita Revenue:	\$1,632	\$714	\$328
Per Capita Expenditures:	\$1,489	\$690	\$307
Revenues over (under) Expenditures:	\$71,677	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	46.54%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$346,468	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$693	\$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:	\$219,938	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$308,942	\$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:	\$2,040,000	\$417,897	\$29,671
Per Capita Debt:	\$4,080	\$998	\$81
General Obligation Debt over EAV:	6.38%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$170,358	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$341	\$2,382	\$952
Revenue Collected During FY 15:	\$147,602	\$255,721	\$88,075
Expenditures During FY 15:	\$158,302	\$244,740	\$95,060
Per Capita Revenue:	\$295	\$672	\$238
Per Capita Expenditures:	\$317	\$680	\$254
Operating Income (loss):	-\$10,700	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	100.86%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$159,658	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$319	\$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:	\$407,368	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$982	\$866	\$533
Revenue Collected During FY 15:	\$151,092	\$288,431	\$121,355
Expenditures During FY 15:	\$153,419	\$274,051	\$113,026
Per Capita Revenue:	\$364	\$714	\$328
Per Capita Expenditures:	\$370	\$690	\$307
Revenues over (under) Expenditures:	-\$2,327	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	264.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$406,541	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$980	\$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:	\$278,210	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$128,331	\$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:	\$99,030	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$239	\$2,382	\$952
Revenue Collected During FY 15:	\$110,362	\$255,721	\$88,075
Expenditures During FY 15:	\$88,878	\$244,740	\$95,060
Per Capita Revenue:	\$266	\$672	\$238
Per Capita Expenditures:	\$214	\$680	\$254
Operating Income (loss):	\$21,484	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	133.91%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$119,014	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$287	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goodfield Village**

Unit Code: **102/035/32** County: **Woodford**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,522,850**

Equalized Assessed Valuation: **\$26,727,728**

Population: **860**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$201,627**

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:	\$2,131,747	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,479	\$866	\$533
Revenue Collected During FY 15:	\$1,041,140	\$288,431	\$121,355
Expenditures During FY 15:	\$723,421	\$274,051	\$113,026
Per Capita Revenue:	\$1,211	\$714	\$328
Per Capita Expenditures:	\$841	\$690	\$307
Revenues over (under) Expenditures:	\$317,719	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	327.21%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$2,367,117	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,752	\$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:	\$408,564	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,062,467	\$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:	\$2,750,000	\$417,897	\$29,671
Per Capita Debt:	\$3,198	\$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:	\$1,236,791	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,438	\$2,382	\$952
Revenue Collected During FY 15:	\$459,195	\$255,721	\$88,075
Expenditures During FY 15:	\$426,353	\$244,740	\$95,060
Per Capita Revenue:	\$534	\$672	\$238
Per Capita Expenditures:	\$496	\$680	\$254
Operating Income (loss):	\$32,842	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	317.10%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,351,982	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,572	\$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:	\$261,572	\$9,823,032	\$2,646,376
Per Capita Debt:	\$242	\$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:	\$63.199	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$59	\$1,618	\$1,243
Revenue Collected During FY 15:	\$342.801	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$382.764	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$317	\$487	\$345
Per Capita Expenditures:	\$354	\$471	\$335
Operating Income (loss):	-\$39.963	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	34.65%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$132.644	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$123	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gorham Village**

Unit Code: **039/040/32** County: **Jackson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$544,421**

Equalized Assessed Valuation: **\$1,266,503**

Population: **256**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$63,962**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,763	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$230	\$866	\$533
Revenue Collected During FY 15:	\$95,270	\$288,431	\$121,355
Expenditures During FY 15:	\$100,033	\$274,051	\$113,026
Per Capita Revenue:	\$372	\$714	\$328
Per Capita Expenditures:	\$391	\$690	\$307
Revenues over (under) Expenditures:	-\$4,763	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	47.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$47,584	\$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:	\$33,595	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$13,989	\$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:	\$476,031	\$417,897	\$29,671
Per Capita Debt:	\$1,859	\$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:	\$1,272,961	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,973	\$2,382	\$952
Revenue Collected During FY 15:	\$211,713	\$255,721	\$88,075
Expenditures During FY 15:	\$312,905	\$244,740	\$95,060
Per Capita Revenue:	\$827	\$672	\$238
Per Capita Expenditures:	\$1,222	\$680	\$254
Operating Income (loss):	-\$101,192	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	376.53%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,178,185	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,602	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grafton City**

Unit Code: **042/025/30** County: **Jersey**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,183,409**

Equalized Assessed Valuation: **\$24,825,793**

Population: **660**

Employees:

 Full Time: **4**

 Part Time: **24**

 Salaries Paid: **\$360,012**

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:	\$1,123,983	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,703	\$866	\$533
Revenue Collected During FY 15:	\$2,021,207	\$288,431	\$121,355
Expenditures During FY 15:	\$1,583,325	\$274,051	\$113,026
Per Capita Revenue:	\$3,062	\$714	\$328
Per Capita Expenditures:	\$2,399	\$690	\$307
Revenues over (under) Expenditures:	\$437,882	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	79.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,261,718	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,912	\$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:	\$848,909	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,721,008	\$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:	\$802,940	\$417,897	\$29,671
Per Capita Debt:	\$1,217	\$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:	\$3,302,870	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5.004	\$2,382	\$952
Revenue Collected During FY 15:	\$195,807	\$255,721	\$88,075
Expenditures During FY 15:	\$355,142	\$244,740	\$95,060
Per Capita Revenue:	\$297	\$672	\$238
Per Capita Expenditures:	\$538	\$680	\$254
Operating Income (loss):	-\$159,335	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	907.24%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$3,221,992	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.882	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Ridge Village**

Unit Code: **050/025/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$759,300**

Equalized Assessed Valuation: **\$6,595,107**

Population: **560**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$38,868**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$405,108	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$723	\$866	\$533
Revenue Collected During FY 15:	\$271,947	\$288,431	\$121,355
Expenditures During FY 15:	\$266,195	\$274,051	\$113,026
Per Capita Revenue:	\$486	\$714	\$328
Per Capita Expenditures:	\$475	\$690	\$307
Revenues over (under) Expenditures:	\$5,752	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	155.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$413,360	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$738	\$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:	\$160,107	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$253,253	\$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:	\$557,999	\$417,897	\$29,671
Per Capita Debt:	\$996	\$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:	\$705,077	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.259	\$2,382	\$952
Revenue Collected During FY 15:	\$133,611	\$255,721	\$88,075
Expenditures During FY 15:	\$105,631	\$244,740	\$95,060
Per Capita Revenue:	\$239	\$672	\$238
Per Capita Expenditures:	\$189	\$680	\$254
Operating Income (loss):	\$27,980	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	693.98%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$733,057	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.309	\$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:	\$127,269	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$210	\$866	\$533
Revenue Collected During FY 15:	\$159,107	\$288,431	\$121,355
Expenditures During FY 15:	\$210,202	\$274,051	\$113,026
Per Capita Revenue:	\$263	\$714	\$328
Per Capita Expenditures:	\$347	\$690	\$307
Revenues over (under) Expenditures:	-\$51,095	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	41.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$86,648	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$143	\$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:	\$55,864	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$30,784	\$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:	\$295,402	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$488	\$2,382	\$952
Revenue Collected During FY 15:	\$383,045	\$255,721	\$88,075
Expenditures During FY 15:	\$347,265	\$244,740	\$95,060
Per Capita Revenue:	\$633	\$672	\$238
Per Capita Expenditures:	\$574	\$680	\$254
Operating Income (loss):	\$35,780	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	92.35%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$320,708	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$530	\$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="5"/>
Part Time:	<input type="text" value="24"/>
Salaries Paid:	<input type="text" value="\$286,953"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$254,816	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$177	\$612	\$463
Revenue Collected During FY 15:	\$512,234	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$495,419	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$355	\$821	\$659
Per Capita Expenditures:	\$344	\$803	\$645
Revenues over (under) Expenditures:	\$16,815	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	54.83%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$271,631	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$189	\$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:	\$217,280	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$219,852	-\$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:	\$110,456	\$9,823,032	\$2,646,376
Per Capita Debt:	\$77	\$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:	\$332,318	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$231	\$1,618	\$1,243
Revenue Collected During FY 15:	\$548,611	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$553,390	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$381	\$487	\$345
Per Capita Expenditures:	\$384	\$471	\$335
Operating Income (loss):	-\$4,779	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	59.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$327,539	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$227	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Granite City City	
Unit Code:	057/045/30	County: Madison
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$49,747,429	
Equalized Assessed Valuation:	\$312,890,510	
Population:	29,860	
Employees:		
Full Time:	228	
Part Time:	73	
Salaries Paid:	\$15,927,787	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,867,051	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$364	\$494	\$440
Revenue Collected During FY 15:	\$37,303,289	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$37,309,254	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,249	\$1,072	\$1,060
Per Capita Expenditures:	\$1,249	\$1,025	\$976
Revenues over (under) Expenditures:	-\$5,965	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	28.87%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$10,770,589	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$361	\$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:	\$6,509,696	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$27,311,405	-\$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:	\$57,811,860	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,936	\$2,035	\$1,592
General Obligation Debt over EAV:	0.00%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$18,960,814	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$635	\$1,364	\$1,150
Revenue Collected During FY 15:	\$8,840,843	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$6,824,812	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$296	\$438	\$323
Per Capita Expenditures:	\$229	\$428	\$330
Operating Income (loss):	\$2,016,031	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	306.23%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$20,899,290	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$700	\$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: **Grant Park Village**

Unit Code: **046/045/32** County: **Kankakee**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$2,173,132**

Equalized Assessed Valuation: **\$23,212,986**

Population: **1,200**

Employees:

 Full Time: **8**

 Part Time: **10**

 Salaries Paid: **\$374,620**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$986,272	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$822	\$612	\$463
Revenue Collected During FY 15:	\$1,036,646	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,420,314	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$864	\$821	\$659
Per Capita Expenditures:	\$1,184	\$803	\$645
Revenues over (under) Expenditures:	-\$383,668	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	60.03%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$852,604	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$711	\$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:	\$705,097	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$102,493	-\$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:	\$317,667	\$9,823,032	\$2,646,376
Per Capita Debt:	\$265	\$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:	\$798,552	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$665	\$1,618	\$1,243
Revenue Collected During FY 15:	\$150,481	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$187,759	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$125	\$487	\$345
Per Capita Expenditures:	\$156	\$471	\$335
Operating Income (loss):	-\$37,278	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	405.45%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$761,274	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$634	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grantfork Village**

Unit Code: **057/050/32** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$909,120**

Equalized Assessed Valuation: **\$7,456,650**

Population: **330**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$113,913**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$47,695	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$145	\$866	\$533
Revenue Collected During FY 15:	\$112,049	\$288,431	\$121,355
Expenditures During FY 15:	\$151,115	\$274,051	\$113,026
Per Capita Revenue:	\$340	\$714	\$328
Per Capita Expenditures:	\$458	\$690	\$307
Revenues over (under) Expenditures:	-\$39,066	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	31.94%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$48,269	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$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:	\$12,370	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$35,899	\$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:	\$1,971,219	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5.973	\$2,382	\$952
Revenue Collected During FY 15:	\$453,458	\$255,721	\$88,075
Expenditures During FY 15:	\$403,840	\$244,740	\$95,060
Per Capita Revenue:	\$1.374	\$672	\$238
Per Capita Expenditures:	\$1.224	\$680	\$254
Operating Income (loss):	\$49,618	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	490.59%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,981,197	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$6.004	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Granville Village**

Unit Code: **078/010/32** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,866,900**

Equalized Assessed Valuation: **\$15,534,249**

Population: **1,427**

Employees:

 Full Time: **4**

 Part Time: **28**

 Salaries Paid: **\$281,681**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$279,486	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$196	\$612	\$463
Revenue Collected During FY 15:	\$607,451	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$667,707	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$426	\$821	\$659
Per Capita Expenditures:	\$468	\$803	\$645
Revenues over (under) Expenditures:	-\$60,256	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	29.83%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$199,202	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$140	\$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:	\$107,167	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$76,430	-\$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:	\$1,824,410	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,278	\$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:	\$2,385,969	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,672	\$1,618	\$1,243
Revenue Collected During FY 15:	\$525,771	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$560,352	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$368	\$487	\$345
Per Capita Expenditures:	\$393	\$471	\$335
Operating Income (loss):	-\$34,581	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	387.51%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,171,416	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,522	\$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: **Grayslake Village**

Unit Code: **049/030/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$44,309,913**

Equalized Assessed Valuation: **\$452,508,241**

Population: **21,101**

Employees:

Full Time: **52**

Part Time: **126**

Salaries Paid: **\$5,653,986**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,121,028	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$385	\$612	\$463
Revenue Collected During FY 15:	\$9,135,325	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,517,711	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$433	\$821	\$659
Per Capita Expenditures:	\$451	\$803	\$645
Revenues over (under) Expenditures:	-\$382,386	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	85.53%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,140,665	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$386	\$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:	\$1,087,455	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$18,173,883	-\$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:	\$45,766,564	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.169	\$1,618	\$1,243
Revenue Collected During FY 15:	\$7,742,232	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$7,652,017	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$367	\$487	\$345
Per Capita Expenditures:	\$363	\$471	\$335
Operating Income (loss):	\$90,215	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	597.88%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$45,749,689	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.168	\$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:	Grayville City		
Unit Code:	097/027/30	County:	White
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,586,392		
Equalized Assessed Valuation:	\$9,139,042		
Population:	1,666		
Employees:			
Full Time:	14		
Part Time:	22		
Salaries Paid:	\$637,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,158,452	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,896	\$612	\$463
Revenue Collected During FY 15:	\$1,365,149	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,164,018	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$819	\$821	\$659
Per Capita Expenditures:	\$1,899	\$803	\$645
Revenues over (under) Expenditures:	-\$1,798,869	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	99.19%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,138,469	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,884	\$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:	\$2,110,033	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$60,616	-\$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:	\$2,030,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,218	\$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:	\$5,203,081	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.123	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,259,827	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,480,712	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$756	\$487	\$345
Per Capita Expenditures:	\$889	\$471	\$335
Operating Income (loss):	-\$220,885	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	336.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,982,196	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,991	\$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: **Green Oaks Village**

Unit Code: **049/035/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,886,527**

Equalized Assessed Valuation: **\$271,017,926**

Population: **3,870**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$165,564**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,126,258	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$549	\$612	\$463
Revenue Collected During FY 15:	\$1,770,542	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,647,724	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$458	\$821	\$659
Per Capita Expenditures:	\$426	\$803	\$645
Revenues over (under) Expenditures:	\$122,818	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	136.50%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,249,076	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$581	\$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:	\$249,289	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,312,481	-\$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:	\$4,111,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,062	\$1,434	\$715
General Obligation Debt over EAV:	0.81%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,728,746	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$964	\$1,618	\$1,243
Revenue Collected During FY 15:	\$617,514	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$636,070	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$160	\$487	\$345
Per Capita Expenditures:	\$164	\$471	\$335
Operating Income (loss):	-\$18,556	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	583.30%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,710,190	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$959	\$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:	\$151,780	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$214	\$866	\$533
Revenue Collected During FY 15:	\$222,613	\$288,431	\$121,355
Expenditures During FY 15:	\$226,451	\$274,051	\$113,026
Per Capita Revenue:	\$314	\$714	\$328
Per Capita Expenditures:	\$319	\$690	\$307
Revenues over (under) Expenditures:	-\$3,838	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	66.92%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$151,542	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$214	\$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:	\$27,369	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$124,173	\$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:	\$188,161	\$417,897	\$29,671
Per Capita Debt:	\$265	\$998	\$81
General Obligation Debt over EAV:	1.25%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,104,315	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,558	\$2,382	\$952
Revenue Collected During FY 15:	\$155,453	\$255,721	\$88,075
Expenditures During FY 15:	\$175,822	\$244,740	\$95,060
Per Capita Revenue:	\$219	\$672	\$238
Per Capita Expenditures:	\$248	\$680	\$254
Operating Income (loss):	-\$20,369	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	616.50%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,083,946	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,529	\$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:	\$970,499	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$930	\$1,618	\$1,243
Revenue Collected During FY 15:	\$209,071	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$227,486	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$200	\$487	\$345
Per Capita Expenditures:	\$218	\$471	\$335
Operating Income (loss):	-\$18,415	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	418.52%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$952,084	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$913	\$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: **Greenup Village**

Unit Code: 018/010/32 County: Cumberland

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,924,990

Equalized Assessed Valuation: \$16,248,224

Population: 1,513

Employees:

 Full Time: 25

 Part Time: 5

 Salaries Paid: \$603,524

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,048,064	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$693	\$612	\$463
Revenue Collected During FY 15:	\$915,498	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$949,742	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$605	\$821	\$659
Per Capita Expenditures:	\$628	\$803	\$645
Revenues over (under) Expenditures:	-\$34,244	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	106.59%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,012,351	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$669	\$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:	\$620,879	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$695,418	-\$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:	\$1,641,639	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,085	\$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:	\$6,965,077	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.603	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,009,318	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,114,901	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,989	\$487	\$345
Per Capita Expenditures:	\$2,059	\$471	\$335
Operating Income (loss):	-\$105,583	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	221.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,889,799	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.554	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

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:	\$362,443	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$466	\$866	\$533
Revenue Collected During FY 15:	\$379,694	\$288,431	\$121,355
Expenditures During FY 15:	\$260,536	\$274,051	\$113,026
Per Capita Revenue:	\$488	\$714	\$328
Per Capita Expenditures:	\$335	\$690	\$307
Revenues over (under) Expenditures:	\$119,158	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	184.85%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$481,601	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$619	\$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:	\$52,673	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$428,928	\$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:	\$8,533	\$417,897	\$29,671
Per Capita Debt:	\$11	\$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:	\$320,126	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$411	\$2,382	\$952
Revenue Collected During FY 15:	\$130,329	\$255,721	\$88,075
Expenditures During FY 15:	\$126,736	\$244,740	\$95,060
Per Capita Revenue:	\$168	\$672	\$238
Per Capita Expenditures:	\$163	\$680	\$254
Operating Income (loss):	\$3,593	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	255.43%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$323,719	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$416	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Greenville City		
Unit Code:	003/010/30	County:	Bond
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,339,368		
Equalized Assessed Valuation:	\$63,203,267		
Population:	7,000		
Employees:			
Full Time:	41		
Part Time:	21		
Salaries Paid:	\$2,188,119		

Blended Component Units

Number Submitted = 1
 Greenville Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,360,448	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$623	\$612	\$463
Revenue Collected During FY 15:	\$4,746,615	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,084,118	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$678	\$821	\$659
Per Capita Expenditures:	\$583	\$803	\$645
Revenues over (under) Expenditures:	\$662,497	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	128.31%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,240,522	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$749	\$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:	\$2,294,852	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,182,840	-\$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:	\$3,239,296	\$9,823,032	\$2,646,376
Per Capita Debt:	\$463	\$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:	\$14,858,594	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,123	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,541,316	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,569,411	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$506	\$487	\$345
Per Capita Expenditures:	\$367	\$471	\$335
Operating Income (loss):	\$971,905	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	615.43%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$15,812,922	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,259	\$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:	\$1,154	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$5	\$866	\$533
Revenue Collected During FY 15:	\$57,513	\$288,431	\$121,355
Expenditures During FY 15:	\$56,272	\$274,051	\$113,026
Per Capita Revenue:	\$226	\$714	\$328
Per Capita Expenditures:	\$221	\$690	\$307
Revenues over (under) Expenditures:	\$1,241	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	4.26%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$2,395	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$9	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$75,233	\$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: **Gridley Village**

Unit Code: **064/065/32** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,161,700**

Equalized Assessed Valuation: **\$19,252,525**

Population: **1,432**

Employees:

 Full Time: **2**

 Part Time: **29**

 Salaries Paid: **\$190,249**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$796,721	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$556	\$612	\$463
Revenue Collected During FY 15:	\$601,726	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$559,196	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$420	\$821	\$659
Per Capita Expenditures:	\$391	\$803	\$645
Revenues over (under) Expenditures:	\$42,530	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	147.46%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$824,608	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$576	\$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:	\$167,075	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$657,533	-\$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:	\$959,196	\$9,823,032	\$2,646,376
Per Capita Debt:	\$670	\$1,434	\$715
General Obligation Debt over EAV:	3.53%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,906,153	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,331	\$1,618	\$1,243
Revenue Collected During FY 15:	\$666,974	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$502,667	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$466	\$487	\$345
Per Capita Expenditures:	\$351	\$471	\$335
Operating Income (loss):	\$164,307	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	414.81%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,085,103	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,456	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Griggsville City**

Unit Code: **075/035/30** County: **Pike**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$700,550**

Equalized Assessed Valuation: **\$7,555,314**

Population: **1,223**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$120,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$294,461	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$241	\$612	\$463
Revenue Collected During FY 15:	\$578,318	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$601,614	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$473	\$821	\$659
Per Capita Expenditures:	\$492	\$803	\$645
Revenues over (under) Expenditures:	-\$23,296	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	58.62%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$352,651	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$288	\$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:	\$104,729	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$247,922	-\$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:	\$201,860	\$9,823,032	\$2,646,376
Per Capita Debt:	\$165	\$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:	\$2,585,728	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,114	\$1,618	\$1,243
Revenue Collected During FY 15:	\$265,930	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$321,341	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$217	\$487	\$345
Per Capita Expenditures:	\$263	\$471	\$335
Operating Income (loss):	-\$55,411	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	789.86%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,538,157	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,075	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gulfport Village**

Unit Code: **036/020/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,425**

Equalized Assessed Valuation: **\$1,606,124**

Population: **50**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$9,502**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$279,469	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$5,589	\$866	\$533
Revenue Collected During FY 15:	\$144,571	\$288,431	\$121,355
Expenditures During FY 15:	\$129,393	\$274,051	\$113,026
Per Capita Revenue:	\$2,891	\$714	\$328
Per Capita Expenditures:	\$2,588	\$690	\$307
Revenues over (under) Expenditures:	\$15,178	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	227.71%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$294,647	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$5,893	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$345,785	\$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 Greater than 25,000

Local Government Profile

Unit Name: **Gurnee Village**

Unit Code: 049/040/32 County: Lake

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$51,868,283

Equalized Assessed Valuation: \$1,011,403,254

Population: 31,284

Employees:

 Full Time: 217

 Part Time: 10

 Salaries Paid: \$19,475,829

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:	\$26,047,883	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$833	\$494	\$440
Revenue Collected During FY 15:	\$39,680,786	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$34,229,040	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,268	\$1,072	\$1,060
Per Capita Expenditures:	\$1,094	\$1,025	\$976
Revenues over (under) Expenditures:	\$5,451,746	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	80.67%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$27,611,888	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$883	\$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:	\$3,256,758	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$22,056,883	-\$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:	\$13,357,832	\$108,290,695	\$65,832,873
Per Capita Debt:	\$427	\$2,035	\$1,592
General Obligation Debt over EAV:	1.10%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$62,558,551	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$2,000	\$1,364	\$1,150
Revenue Collected During FY 15:	\$7,934,009	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$8,047,464	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$254	\$438	\$323
Per Capita Expenditures:	\$257	\$428	\$330
Operating Income (loss):	-\$113,455	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	773.89%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$62,278,656	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,991	\$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:	\$2,947,036	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$819	\$612	\$463
Revenue Collected During FY 15:	\$1,880,758	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,449,303	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$523	\$821	\$659
Per Capita Expenditures:	\$681	\$803	\$645
Revenues over (under) Expenditures:	-\$568,545	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	93.61%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,292,679	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$637	\$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:	\$160,426	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,587,271	-\$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:	\$517,940	\$9,823,032	\$2,646,376
Per Capita Debt:	\$144	\$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:	\$11,344,129	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.154	\$1,618	\$1,243
Revenue Collected During FY 15:	\$906,126	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$765,361	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$252	\$487	\$345
Per Capita Expenditures:	\$213	\$471	\$335
Operating Income (loss):	\$140,765	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	996.60%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,627,609	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.121	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

Unit Code: **007/020/32** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$61,784**

Equalized Assessed Valuation: **\$929,598**

Population: **128**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$3,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$79,473	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$621	\$866	\$533
Revenue Collected During FY 15:	\$60,447	\$288,431	\$121,355
Expenditures During FY 15:	\$61,784	\$274,051	\$113,026
Per Capita Revenue:	\$472	\$714	\$328
Per Capita Expenditures:	\$483	\$690	\$307
Revenues over (under) Expenditures:	-\$1,337	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	126.47%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$78,136	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$610	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,140	\$5,333	\$
Total Unreserved Funds:	\$69,996	\$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: **Hamel Village**

Unit Code: **057/055/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,591,739**

Equalized Assessed Valuation: **\$17,073,530**

Population: **816**

Employees:

 Full Time: **5**

 Part Time: **9**

 Salaries Paid: **\$270,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,352,306	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,657	\$866	\$533
Revenue Collected During FY 15:	\$644,291	\$288,431	\$121,355
Expenditures During FY 15:	\$1,376,939	\$274,051	\$113,026
Per Capita Revenue:	\$790	\$714	\$328
Per Capita Expenditures:	\$1,687	\$690	\$307
Revenues over (under) Expenditures:	-\$732,648	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	45.00%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$619,658	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$759	\$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:	\$95,607	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$524,051	\$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:	\$895,943	\$417,897	\$29,671
Per Capita Debt:	\$1,098	\$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:	\$2,005,491	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,458	\$2,382	\$952
Revenue Collected During FY 15:	\$486,464	\$255,721	\$88,075
Expenditures During FY 15:	\$430,044	\$244,740	\$95,060
Per Capita Revenue:	\$596	\$672	\$238
Per Capita Expenditures:	\$527	\$680	\$254
Operating Income (loss):	\$56,420	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	479.47%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,061,911	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,527	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hamilton City		
Unit Code:	034/050/30	County:	Hancock
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,931,924		
Equalized Assessed Valuation:	\$41,042,383		
Population:	2,738		
Employees:			
Full Time:	12		
Part Time:	57		
Salaries Paid:	\$680,982		

Blended Component Units

Number Submitted = 1
 Hamilton Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$849,244	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$310	\$612	\$463
Revenue Collected During FY 15:	\$1,288,516	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,306,557	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$471	\$821	\$659
Per Capita Expenditures:	\$477	\$803	\$645
Revenues over (under) Expenditures:	-\$18,041	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	66.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$864,599	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$316	\$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:	\$309,623	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$554,976	-\$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:	\$2,018,553	\$9,823,032	\$2,646,376
Per Capita Debt:	\$737	\$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:	\$4,639,708	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,695	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,089,146	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$885,141	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$398	\$487	\$345
Per Capita Expenditures:	\$323	\$471	\$335
Operating Income (loss):	\$204,005	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	547.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,843,713	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,769	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hammond Village**

Unit Code: **074/035/32** County: **Piatt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$953,651**

Equalized Assessed Valuation: **\$3,719,825**

Population: **497**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$78,072**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$162,172	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$326	\$866	\$533
Revenue Collected During FY 15:	\$153,462	\$288,431	\$121,355
Expenditures During FY 15:	\$155,710	\$274,051	\$113,026
Per Capita Revenue:	\$309	\$714	\$328
Per Capita Expenditures:	\$313	\$690	\$307
Revenues over (under) Expenditures:	-\$2,248	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$157,605	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$317	\$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:	\$27,953	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$50,348	\$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:	\$180,000	\$417,897	\$29,671
Per Capita Debt:	\$362	\$998	\$81
General Obligation Debt over EAV:	4.84%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$342,480	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$689	\$2,382	\$952
Revenue Collected During FY 15:	\$125,100	\$255,721	\$88,075
Expenditures During FY 15:	\$127,516	\$244,740	\$95,060
Per Capita Revenue:	\$252	\$672	\$238
Per Capita Expenditures:	\$257	\$680	\$254
Operating Income (loss):	-\$2,416	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	268.50%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$342,383	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$689	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hampshire Village		
Unit Code:	045/055/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,450,196		
Equalized Assessed Valuation:	\$138,983,434		
Population:	5,976		
Employees:			
Full Time:	22		
Part Time:	26		
Salaries Paid:	\$1,557,906		

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:	\$1,329,218	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$222	\$612	\$463
Revenue Collected During FY 15:	\$3,777,150	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,419,506	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$632	\$821	\$659
Per Capita Expenditures:	\$572	\$803	\$645
Revenues over (under) Expenditures:	\$357,644	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	48.04%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,642,617	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$275	\$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:	\$3,451,301	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$12,886	-\$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:	\$6,127,611	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,025	\$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:	\$49,429,235	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$8,271	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,300,628	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,108,979	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$385	\$487	\$345
Per Capita Expenditures:	\$520	\$471	\$335
Operating Income (loss):	-\$808,351	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1560.39%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$48,512,257	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$8,118	\$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: **Hampton Village**

Unit Code: **081/035/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,280,119**

Equalized Assessed Valuation: **\$27,003,208**

Population: **1,863**

Employees:

 Full Time: **9**

 Part Time: **24**

 Salaries Paid: **\$396,063**

Blended Component Units

[Empty box for Blended Component Units data]

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,488,664	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$799	\$612	\$463
Revenue Collected During FY 15:	\$1,571,032	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,953,985	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$843	\$821	\$659
Per Capita Expenditures:	\$1,049	\$803	\$645
Revenues over (under) Expenditures:	-\$382,953	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	57.76%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,128,711	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$606	\$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:	\$171,765	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$956,712	-\$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:	\$155,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$83	\$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:	\$1,346,334	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$723	\$1,618	\$1,243
Revenue Collected During FY 15:	\$574,386	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$596,236	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$308	\$487	\$345
Per Capita Expenditures:	\$320	\$471	\$335
Operating Income (loss):	-\$21,850	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	218.28%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,301,484	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$699	\$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:	\$99,238	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$303	\$866	\$533
Revenue Collected During FY 15:	\$73,828	\$288,431	\$121,355
Expenditures During FY 15:	\$65,356	\$274,051	\$113,026
Per Capita Revenue:	\$226	\$714	\$328
Per Capita Expenditures:	\$200	\$690	\$307
Revenues over (under) Expenditures:	\$8,472	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	164.81%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$107,712	\$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:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,590	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$90,122	\$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:	\$170,000	\$417,897	\$29,671
Per Capita Debt:	\$520	\$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:	\$616,914	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.887	\$2,382	\$952
Revenue Collected During FY 15:	\$170.136	\$255,721	\$88,075
Expenditures During FY 15:	\$191.218	\$244,740	\$95,060
Per Capita Revenue:	\$520	\$672	\$238
Per Capita Expenditures:	\$585	\$680	\$254
Operating Income (loss):	-\$21.082	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	311.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$595.832	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.822	\$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:	\$415,255	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$339	\$612	\$463
Revenue Collected During FY 15:	\$468,647	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$360,835	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$383	\$821	\$659
Per Capita Expenditures:	\$295	\$803	\$645
Revenues over (under) Expenditures:	\$107,812	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	144.96%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$523,067	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$427	\$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:	\$74,478	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$448,590	-\$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:	\$507,609	\$9,823,032	\$2,646,376
Per Capita Debt:	\$414	\$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:	\$1,787,445	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,459	\$1,618	\$1,243
Revenue Collected During FY 15:	\$520,849	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$476,303	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$425	\$487	\$345
Per Capita Expenditures:	\$389	\$471	\$335
Operating Income (loss):	\$44,546	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	384.63%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,831,991	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,496	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hanover Village**

Unit Code: **043/030/32** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,111,368**

Equalized Assessed Valuation: **\$6,580,968**

Population: **907**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$224,827**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$513,484	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$566	\$866	\$533
Revenue Collected During FY 15:	\$375,648	\$288,431	\$121,355
Expenditures During FY 15:	\$414,464	\$274,051	\$113,026
Per Capita Revenue:	\$414	\$714	\$328
Per Capita Expenditures:	\$457	\$690	\$307
Revenues over (under) Expenditures:	-\$38,816	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	142.03%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$588,668	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$649	\$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:	\$76,936	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$511,732	\$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:	\$1,129,356	\$417,897	\$29,671
Per Capita Debt:	\$1,245	\$998	\$81
General Obligation Debt over EAV:	15.73%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,314,730	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,552	\$2,382	\$952
Revenue Collected During FY 15:	\$914,111	\$255,721	\$88,075
Expenditures During FY 15:	\$712,263	\$244,740	\$95,060
Per Capita Revenue:	\$1,008	\$672	\$238
Per Capita Expenditures:	\$785	\$680	\$254
Operating Income (loss):	\$201,848	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	337.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,402,578	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,649	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Hanover Park Village		
Unit Code:	016/225/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$100,870,735		
Equalized Assessed Valuation:	\$533,303,999		
Population:	38,476		
Employees:			
Full Time:	195		
Part Time:	33		
Salaries Paid:	\$27,727,315		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,502,059	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$455	\$494	\$440
Revenue Collected During FY 15:	\$62,446,823	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$54,145,380	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,623	\$1,072	\$1,060
Per Capita Expenditures:	\$1,407	\$1,025	\$976
Revenues over (under) Expenditures:	\$8,301,443	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	43.08%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$23,326,011	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$606	\$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:	\$6,932,172	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$14,151,561	-\$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:	\$67,061,167	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,743	\$2,035	\$1,592
General Obligation Debt over EAV:	3.50%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$35,523,426	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$923	\$1,364	\$1,150
Revenue Collected During FY 15:	\$21,842,641	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$20,298,667	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$568	\$438	\$323
Per Capita Expenditures:	\$528	\$428	\$330
Operating Income (loss):	\$1,543,974	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	158.56%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$32,186,063	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$837	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hardin Village**

Unit Code: **007/025/32** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$585,800**

Equalized Assessed Valuation: **\$10,537,158**

Population: **967**

Employees:

Full Time: **4**

Part Time: **13**

Salaries Paid: **\$192,030**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,253,210	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,296	\$866	\$533
Revenue Collected During FY 15:	\$373,207	\$288,431	\$121,355
Expenditures During FY 15:	\$323,183	\$274,051	\$113,026
Per Capita Revenue:	\$386	\$714	\$328
Per Capita Expenditures:	\$334	\$690	\$307
Revenues over (under) Expenditures:	\$50,024	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	403.25%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,303,234	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,348	\$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:	\$529,122	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$774,112	\$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:	\$2,248,276	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,325	\$2,382	\$952
Revenue Collected During FY 15:	\$165,783	\$255,721	\$88,075
Expenditures During FY 15:	\$178,317	\$244,740	\$95,060
Per Capita Revenue:	\$171	\$672	\$238
Per Capita Expenditures:	\$184	\$680	\$254
Operating Income (loss):	-\$12,534	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1253.80%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,235,742	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,312	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harrisburg City		
Unit Code:	082/025/30	County:	Saline
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,211,819		
Equalized Assessed Valuation:	\$78,051,618		
Population:	9,037		
Employees:			
Full Time:	52		
Part Time:	22		
Salaries Paid:	\$3,126,962		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,760,955	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$527	\$612	\$463
Revenue Collected During FY 15:	\$5,921,676	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,093,473	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$655	\$821	\$659
Per Capita Expenditures:	\$674	\$803	\$645
Revenues over (under) Expenditures:	-\$171,797	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	85.66%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,219,372	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$578	\$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:	\$921,836	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,243,396	-\$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:	\$3,733,457	\$9,823,032	\$2,646,376
Per Capita Debt:	\$413	\$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:	\$10,183,783	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.127	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,982,763	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,762,644	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$551	\$487	\$345
Per Capita Expenditures:	\$416	\$471	\$335
Operating Income (loss):	\$1,220,119	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	303.08%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,403,902	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.262	\$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: **Harristown Village**

Unit Code: **055/030/32** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$885,951**

Equalized Assessed Valuation: **\$13,938,009**

Population: **1,367**

Employees:

 Full Time: **2**

 Part Time: **31**

 Salaries Paid: **\$147,512**

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:	\$1,485,902	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,087	\$612	\$463
Revenue Collected During FY 15:	\$375,147	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$377,843	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$274	\$821	\$659
Per Capita Expenditures:	\$276	\$803	\$645
Revenues over (under) Expenditures:	-\$2,696	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	401.33%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,516,387	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,109	\$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:	\$108,720	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,407,667	-\$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:	\$115,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$84	\$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:	\$1,670,091	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.222	\$1,618	\$1,243
Revenue Collected During FY 15:	\$278,176	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$238,898	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$203	\$487	\$345
Per Capita Expenditures:	\$175	\$471	\$335
Operating Income (loss):	\$39,278	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	701.63%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,676,188	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.226	\$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:	Hartford Village		
Unit Code:	057/060/32	County:	Madison
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,720,000		
Equalized Assessed Valuation:	\$67,273,188		
Population:	4,500		
Employees:			
	Full Time:	17	
	Part Time:	14	
	Salaries Paid:	\$1,025,000	

Blended Component Units

Number Submitted = 1
 Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,731,156	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$829	\$612	\$463
Revenue Collected During FY 15:	\$2,392,971	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,680,750	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$532	\$821	\$659
Per Capita Expenditures:	\$596	\$803	\$645
Revenues over (under) Expenditures:	-\$287,779	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	128.45%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,443,377	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$765	\$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:	\$296,520	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,935,345	-\$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:	\$209,279	\$9,823,032	\$2,646,376
Per Capita Debt:	\$47	\$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:	\$3,182,236	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$707	\$1,618	\$1,243
Revenue Collected During FY 15:	\$835,249	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$954,194	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$186	\$487	\$345
Per Capita Expenditures:	\$212	\$471	\$335
Operating Income (loss):	-\$118,945	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	321.03%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,063,291	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$681	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hartsburg Village**

Unit Code: 054/030/32 County: Logan

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$164,500

Equalized Assessed Valuation: \$3,644,608

Population: 314

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$33,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$193,039	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$615	\$866	\$533
Revenue Collected During FY 15:	\$62,269	\$288,431	\$121,355
Expenditures During FY 15:	\$115,688	\$274,051	\$113,026
Per Capita Revenue:	\$198	\$714	\$328
Per Capita Expenditures:	\$368	\$690	\$307
Revenues over (under) Expenditures:	-\$53,419	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	137.74%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$159,351	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$507	\$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:	\$14,697	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$144,654	\$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:	\$254,391	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$810	\$2,382	\$952
Revenue Collected During FY 15:	\$37,593	\$255,721	\$88,075
Expenditures During FY 15:	\$52,811	\$244,740	\$95,060
Per Capita Revenue:	\$120	\$672	\$238
Per Capita Expenditures:	\$168	\$680	\$254
Operating Income (loss):	-\$15,218	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	415.52%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$219,442	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$699	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harvard City		
Unit Code:	063/040/30	County:	Mchenry
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,852,441		
Equalized Assessed Valuation:	\$94,620,262		
Population:	9,500		
Employees:			
Full Time:	49		
Part Time:	65		
Salaries Paid:	\$3,591,359		

Blended Component Units

Number Submitted = 1
 Harvard Diggins Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,863,218	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$407	\$612	\$463
Revenue Collected During FY 15:	\$6,427,191	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,796,696	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$677	\$821	\$659
Per Capita Expenditures:	\$610	\$803	\$645
Revenues over (under) Expenditures:	\$630,495	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	75.01%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,348,354	\$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:	\$3,078,928	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$895,632	-\$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:	\$9,217,649	\$9,823,032	\$2,646,376
Per Capita Debt:	\$970	\$1,434	\$715
General Obligation Debt over EAV:	6.73%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,767,179	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$712	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,220,068	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,092,789	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$234	\$487	\$345
Per Capita Expenditures:	\$220	\$471	\$335
Operating Income (loss):	\$127,279	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	331.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,944,817	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$731	\$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:	\$348,711	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,564	\$866	\$533
Revenue Collected During FY 15:	\$88,117	\$288,431	\$121,355
Expenditures During FY 15:	\$69,596	\$274,051	\$113,026
Per Capita Revenue:	\$395	\$714	\$328
Per Capita Expenditures:	\$312	\$690	\$307
Revenues over (under) Expenditures:	\$18,521	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	527.66%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$367,232	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,647	\$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:	\$48,713	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$318,519	\$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:	\$166,332	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$746	\$2,382	\$952
Revenue Collected During FY 15:	\$28,990	\$255,721	\$88,075
Expenditures During FY 15:	\$37,389	\$244,740	\$95,060
Per Capita Revenue:	\$130	\$672	\$238
Per Capita Expenditures:	\$168	\$680	\$254
Operating Income (loss):	-\$8,399	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	422.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$157,933	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$708	\$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:	<input type="text" value="142"/>
Part Time:	<input type="text" value="30"/>
Salaries Paid:	<input type="text" value="\$12,200,913"/>

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:	<input type="text" value="-\$31,836,224"/>	<input type="text" value="\$23,294,163"/>	<input type="text" value="\$18,852,712"/>
Per Capita Beginning Fund Balance:	<input type="text" value="-1,268"/>	<input type="text" value="\$494"/>	<input type="text" value="\$440"/>
Revenue Collected During FY 15:	<input type="text" value="\$23,952,160"/>	<input type="text" value="\$52,385,519"/>	<input type="text" value="\$41,221,622"/>
Expenditures During FY 15:	<input type="text" value="\$29,865,485"/>	<input type="text" value="\$50,616,086"/>	<input type="text" value="\$38,552,119"/>
Per Capita Revenue:	<input type="text" value="\$954"/>	<input type="text" value="\$1,072"/>	<input type="text" value="\$1,060"/>
Per Capita Expenditures:	<input type="text" value="\$1,190"/>	<input type="text" value="\$1,025"/>	<input type="text" value="\$976"/>
Revenues over (under) Expenditures:	<input type="text" value="-5,913,325"/>	<input type="text" value="\$1,769,433"/>	<input type="text" value="\$1,689,186"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="-132.42%"/>	<input type="text" value="51.19%"/>	<input type="text" value="52.19%"/>
Ending Fund Balance for FY 15:	<input type="text" value="-39,548,475"/>	<input type="text" value="\$23,198,787"/>	<input type="text" value="\$20,609,242"/>
Per Capita Ending Fund Balance:	<input type="text" value="-1,576"/>	<input type="text" value="\$494"/>	<input type="text" value="\$453"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$16,741,096"/>	<input type="text" value="\$9,944,667"/>	<input type="text" value="\$6,720,934"/>
Total Unrestricted Net Assets:	<input type="text" value="-144,947,973"/>	<input type="text" value="-39,339,571"/>	<input type="text" value="-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:	\$64,604,579	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,574	\$2,035	\$1,592
General Obligation Debt over EAV:	18.31%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,128,008	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$324	\$1,364	\$1,150
Revenue Collected During FY 15:	\$15,484,000	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$16,103,754	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$617	\$438	\$323
Per Capita Expenditures:	\$642	\$428	\$330
Operating Income (loss):	-\$619,754	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	53.21%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$8,568,486	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$341	\$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:	Harwood Heights Village		
Unit Code:	016/235/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,085,296		
Equalized Assessed Valuation:	\$209,569,294		
Population:	8,675		
Employees:			
Full Time:			51
Part Time:			60
Salaries Paid:			\$3,975,452

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:	\$3,912,280	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$451	\$612	\$463
Revenue Collected During FY 15:	\$8,248,345	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,207,002	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$951	\$821	\$659
Per Capita Expenditures:	\$1,061	\$803	\$645
Revenues over (under) Expenditures:	-\$958,657	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	32.08%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,953,623	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$340	\$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:	\$1,939,517	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$1,990,046	-\$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:	\$8,014,269	\$9,823,032	\$2,646,376
Per Capita Debt:	\$924	\$1,434	\$715
General Obligation Debt over EAV:	1.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,059,826	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$237	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,338,201	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,141,289	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$270	\$487	\$345
Per Capita Expenditures:	\$247	\$471	\$335
Operating Income (loss):	\$196,912	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	105.39%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,256,738	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$260	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Havana City**

Unit Code: **060/025/30** County: **Mason**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,381,394**

Equalized Assessed Valuation: **\$29,030,079**

Population: **3,301**

Employees:

Full Time:	33
Part Time:	25
Salaries Paid:	\$1,371,721

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,475,537	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,659	\$612	\$463
Revenue Collected During FY 15:	\$4,004,282	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,649,427	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,213	\$821	\$659
Per Capita Expenditures:	\$1,106	\$803	\$645
Revenues over (under) Expenditures:	\$354,855	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	147.04%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,365,971	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,626	\$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:	\$1,490,981	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,792,656	-\$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:	\$2,751,917	\$9,823,032	\$2,646,376
Per Capita Debt:	\$834	\$1,434	\$715
General Obligation Debt over EAV:	4.13%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,190,834	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,481	\$1,618	\$1,243
Revenue Collected During FY 15:	\$982,621	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,097,157	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$298	\$487	\$345
Per Capita Expenditures:	\$332	\$471	\$335
Operating Income (loss):	-\$114,536	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	764.54%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,388,179	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,541	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Hawthorn Woods Village

Unit Code: 049/050/32 County: Lake

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,436,529

Equalized Assessed Valuation: \$385,754,065

Population: 7,663

Employees:

Full Time:	36
Part Time:	74
Salaries Paid:	\$2,810,595

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,651,165	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$607	\$612	\$463
Revenue Collected During FY 15:	\$6,678,092	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,492,147	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$871	\$821	\$659
Per Capita Expenditures:	\$717	\$803	\$645
Revenues over (under) Expenditures:	\$1,185,945	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	85.06%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,671,746	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$610	\$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:	\$1,336,030	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$823,797	-\$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:	\$7,330,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$957	\$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:	\$2,206,366	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$288	\$1,618	\$1,243
Revenue Collected During FY 15:	\$620,090	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$756,653	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$81	\$487	\$345
Per Capita Expenditures:	\$99	\$471	\$335
Operating Income (loss):	-\$136,563	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	637.88%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,826,559	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$630	\$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:	Hazel Crest Village		
Unit Code:	016/240/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,944,020		
Equalized Assessed Valuation:	\$130,489,050		
Population:	14,182		
Employees:			
Full Time:	77		
Part Time:	29		
Salaries Paid:	\$6,935,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,737,813	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$405	\$612	\$463
Revenue Collected During FY 15:	\$13,993,152	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$13,553,213	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$987	\$821	\$659
Per Capita Expenditures:	\$956	\$803	\$645
Revenues over (under) Expenditures:	\$439,939	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	44.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,988,231	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$422	\$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:	\$5,994,836	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$2,651,128	-\$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:	\$8,793,980	\$9,823,032	\$2,646,376
Per Capita Debt:	\$620	\$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:	\$3,939,720	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$278	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,217,212	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,676,342	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$297	\$487	\$345
Per Capita Expenditures:	\$259	\$471	\$335
Operating Income (loss):	\$540,870	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	121.54%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,468,118	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$315	\$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:	Hebron Village		
Unit Code:	063/045/32	County:	Mchenry
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,330,526		
Equalized Assessed Valuation:	\$21,058,856		
Population:	1,038		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$257,713		

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:	\$202,732	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$195	\$612	\$463
Revenue Collected During FY 15:	\$627,882	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$432,933	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$605	\$821	\$659
Per Capita Expenditures:	\$417	\$803	\$645
Revenues over (under) Expenditures:	\$194,949	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	89.79%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$388,751	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$375	\$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:	\$101,649	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$296,921	-\$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:	\$4,293,158	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,136	\$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:	\$775,848	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$747	\$1,618	\$1,243
Revenue Collected During FY 15:	\$546,871	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$626,718	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$527	\$487	\$345
Per Capita Expenditures:	\$604	\$471	\$335
Operating Income (loss):	-\$79,847	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	109.63%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$687,071	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$662	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hecker Village**

Unit Code: **067/020/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$380,805**

Equalized Assessed Valuation: **\$5,278,088**

Population: **480**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$26,994**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$245,695	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$512	\$866	\$533
Revenue Collected During FY 15:	\$230,937	\$288,431	\$121,355
Expenditures During FY 15:	\$205,804	\$274,051	\$113,026
Per Capita Revenue:	\$481	\$714	\$328
Per Capita Expenditures:	\$429	\$690	\$307
Revenues over (under) Expenditures:	\$25,133	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	131.60%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$270,828	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$564	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$47,012	\$5,333	\$
Total Unreserved Funds:	\$223,816	\$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:	\$85,508	\$417,897	\$29,671
Per Capita Debt:	\$178	\$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:	\$1,045,889	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,179	\$2,382	\$952
Revenue Collected During FY 15:	\$134,783	\$255,721	\$88,075
Expenditures During FY 15:	\$152,887	\$244,740	\$95,060
Per Capita Revenue:	\$281	\$672	\$238
Per Capita Expenditures:	\$319	\$680	\$254
Operating Income (loss):	-\$18,104	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	672.25%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,027,785	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,141	\$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:	\$333,421	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,308	\$866	\$533
Revenue Collected During FY 15:	\$64,574	\$288,431	\$121,355
Expenditures During FY 15:	\$38,003	\$274,051	\$113,026
Per Capita Revenue:	\$253	\$714	\$328
Per Capita Expenditures:	\$149	\$690	\$307
Revenues over (under) Expenditures:	\$26,571	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	947.27%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$359,992	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,412	\$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:	\$44,606	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$315,386	\$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:	\$76,824	\$417,897	\$29,671
Per Capita Debt:	\$301	\$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:	\$197,614	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$775	\$2,382	\$952
Revenue Collected During FY 15:	\$47,510	\$255,721	\$88,075
Expenditures During FY 15:	\$38,736	\$244,740	\$95,060
Per Capita Revenue:	\$186	\$672	\$238
Per Capita Expenditures:	\$152	\$680	\$254
Operating Income (loss):	\$8,774	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	532.81%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$206,388	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$809	\$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:	\$283,648	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$392	\$866	\$533
Revenue Collected During FY 15:	\$520,835	\$288,431	\$121,355
Expenditures During FY 15:	\$404,687	\$274,051	\$113,026
Per Capita Revenue:	\$719	\$714	\$328
Per Capita Expenditures:	\$559	\$690	\$307
Revenues over (under) Expenditures:	\$116,148	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	95.83%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$387,796	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$536	\$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:	\$94,381	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$293,415	\$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:	\$375.652	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$519	\$2,382	\$952
Revenue Collected During FY 15:	\$19.376	\$255,721	\$88,075
Expenditures During FY 15:	\$32.726	\$244,740	\$95,060
Per Capita Revenue:	\$27	\$672	\$238
Per Capita Expenditures:	\$45	\$680	\$254
Operating Income (loss):	-\$13.350	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1107.08%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$362.302	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$500	\$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:	\$51,143	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$212	\$866	\$533
Revenue Collected During FY 15:	\$50,981	\$288,431	\$121,355
Expenditures During FY 15:	\$53,635	\$274,051	\$113,026
Per Capita Revenue:	\$212	\$714	\$328
Per Capita Expenditures:	\$223	\$690	\$307
Revenues over (under) Expenditures:	-\$2,654	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	90.41%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$48,489	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$201	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,776	\$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



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:	\$1,084,291	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$440	\$612	\$463
Revenue Collected During FY 15:	\$1,131,933	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$927,483	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$459	\$821	\$659
Per Capita Expenditures:	\$376	\$803	\$645
Revenues over (under) Expenditures:	\$204,450	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	139.07%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,289,812	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$523	\$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:	\$176,235	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,113,577	-\$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:	\$985,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$400	\$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:	\$9,045,655	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3,671	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,056,455	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$740,551	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$429	\$487	\$345
Per Capita Expenditures:	\$301	\$471	\$335
Operating Income (loss):	\$315,904	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1264.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,365,559	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,801	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Herrick Village**

Unit Code: **086/020/32** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$624,000**

Equalized Assessed Valuation: **\$1,287,641**

Population: **436**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$86,901**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,697	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$135	\$866	\$533
Revenue Collected During FY 15:	\$146,078	\$288,431	\$121,355
Expenditures During FY 15:	\$129,214	\$274,051	\$113,026
Per Capita Revenue:	\$335	\$714	\$328
Per Capita Expenditures:	\$296	\$690	\$307
Revenues over (under) Expenditures:	\$16,864	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	64.04%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$82,749	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$190	\$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:	\$26,203	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$56,546	\$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:	\$214,909	\$417,897	\$29,671
Per Capita Debt:	\$493	\$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:	\$1,586,983	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,640	\$2,382	\$952
Revenue Collected During FY 15:	\$117,900	\$255,721	\$88,075
Expenditures During FY 15:	\$203,531	\$244,740	\$95,060
Per Capita Revenue:	\$270	\$672	\$238
Per Capita Expenditures:	\$467	\$680	\$254
Operating Income (loss):	-\$85,631	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	734.12%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,494,164	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,427	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Herrin City		
Unit Code:	100/050/30	County:	Williamson
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,017,371		
Equalized Assessed Valuation:	\$134,935,046		
Population:	12,501		
Employees:			
Full Time:	71		
Part Time:	20		
Salaries Paid:	\$5,561,036		

Blended Component Units

Number Submitted = 2
 CIVIC CENTER
 LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,974,650	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$398	\$612	\$463
Revenue Collected During FY 15:	\$9,965,809	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$10,251,898	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$797	\$821	\$659
Per Capita Expenditures:	\$820	\$803	\$645
Revenues over (under) Expenditures:	-\$286,089	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	51.08%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,236,567	\$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:	\$2,272,505	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,964,062	-\$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:	\$4,803,779	\$9,823,032	\$2,646,376
Per Capita Debt:	\$384	\$1,434	\$715
General Obligation Debt over EAV:	3.23%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,874,166	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.110	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,242,879	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,537,115	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$339	\$487	\$345
Per Capita Expenditures:	\$283	\$471	\$335
Operating Income (loss):	\$705,764	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	412.20%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$14,579,930	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.166	\$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:	\$166,188	\$9,823,032	\$2,646,376
Per Capita Debt:	\$103	\$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:	\$2,244,959	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,387	\$1,618	\$1,243
Revenue Collected During FY 15:	\$521,501	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$468,767	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$322	\$487	\$345
Per Capita Expenditures:	\$290	\$471	\$335
Operating Income (loss):	\$52,734	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	490.16%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,297,693	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,419	\$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:	\$308,978	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,707	\$866	\$533
Revenue Collected During FY 15:	\$52,136	\$288,431	\$121,355
Expenditures During FY 15:	\$72,972	\$274,051	\$113,026
Per Capita Revenue:	\$288	\$714	\$328
Per Capita Expenditures:	\$403	\$690	\$307
Revenues over (under) Expenditures:	-\$20,836	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	394.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$288,142	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,592	\$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:	\$89,482	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$201,138	\$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:	\$132,000	\$417,897	\$29,671
Per Capita Debt:	\$729	\$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:	\$579,027	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.199	\$2,382	\$952
Revenue Collected During FY 15:	\$57,791	\$255,721	\$88,075
Expenditures During FY 15:	\$80,323	\$244,740	\$95,060
Per Capita Revenue:	\$319	\$672	\$238
Per Capita Expenditures:	\$444	\$680	\$254
Operating Income (loss):	-\$22,532	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	692.82%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$556,495	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.075	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Heyworth Village**

Unit Code: **064/070/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,610,276**

Equalized Assessed Valuation: **\$42,821,156**

Population: **2,880**

Employees:

Full Time:	13
Part Time:	25
Salaries Paid:	\$633,399

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$480,446	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$167	\$612	\$463
Revenue Collected During FY 15:	\$3,224,664	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,166,418	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,120	\$821	\$659
Per Capita Expenditures:	\$1,099	\$803	\$645
Revenues over (under) Expenditures:	\$58,246	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	18.27%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$578,512	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$201	\$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:	-\$2,010,780	-\$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:	\$8,021,680	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,785	\$1,434	\$715
General Obligation Debt over EAV:	0.35%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,306,193	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,495	\$1,618	\$1,243
Revenue Collected During FY 15:	\$680,628	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$719,683	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$236	\$487	\$345
Per Capita Expenditures:	\$250	\$471	\$335
Operating Income (loss):	-\$39,055	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	592.94%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,267,318	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,482	\$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: Hickory Hills City

Unit Code: 016/245/30 **County:** Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,910,800

Equalized Assessed Valuation: \$254,991,588

Population: 14,049

Employees:

Full Time:	56
Part Time:	31
Salaries Paid:	\$4,992,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,763,129	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$553	\$612	\$463
Revenue Collected During FY 15:	\$8,425,099	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,005,968	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$600	\$821	\$659
Per Capita Expenditures:	\$570	\$803	\$645
Revenues over (under) Expenditures:	\$419,131	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	105.90%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,478,440	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$603	\$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:	\$1,901,747	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$10,335,922	-\$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:	\$1,963,700	\$9,823,032	\$2,646,376
Per Capita Debt:	\$140	\$1,434	\$715
General Obligation Debt over EAV:	0.25%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,652,014	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$545	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,924,128	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,736,301	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$279	\$487	\$345
Per Capita Expenditures:	\$266	\$471	\$335
Operating Income (loss):	\$187,827	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	207.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,749,661	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$552	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hidalgo Village**

Unit Code: **040/010/32** County: **Jasper**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$44,651**

Equalized Assessed Valuation: **\$541,225**

Population: **106**

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:	\$105,760	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$998	\$866	\$533
Revenue Collected During FY 15:	\$52,298	\$288,431	\$121,355
Expenditures During FY 15:	\$38,301	\$274,051	\$113,026
Per Capita Revenue:	\$493	\$714	\$328
Per Capita Expenditures:	\$361	\$690	\$307
Revenues over (under) Expenditures:	\$13,997	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	312.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$119,757	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,130	\$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:	\$14,104	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$105,653	\$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:	\$34,000	\$417,897	\$29,671
Per Capita Debt:	\$321	\$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:	\$296,216	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.794	\$2,382	\$952
Revenue Collected During FY 15:	\$20,621	\$255,721	\$88,075
Expenditures During FY 15:	\$30,731	\$244,740	\$95,060
Per Capita Revenue:	\$195	\$672	\$238
Per Capita Expenditures:	\$290	\$680	\$254
Operating Income (loss):	-\$10,110	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	931.00%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$286,106	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,699	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Highland City		
Unit Code:	057/065/30	County:	Madison
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,477,398		
Equalized Assessed Valuation:	\$177,827,085		
Population:	9,919		
Employees:			
Full Time:	110		
Part Time:	256		
Salaries Paid:	\$8,976,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,910,007	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$596	\$612	\$463
Revenue Collected During FY 15:	\$12,451,045	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$13,301,986	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,255	\$821	\$659
Per Capita Expenditures:	\$1,341	\$803	\$645
Revenues over (under) Expenditures:	-\$850,941	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	42.90%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,706,466	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$575	\$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:	\$1,651,671	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,777,978	-\$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:	\$30,865,948	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,112	\$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:	\$29,612,623	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,985	\$1,618	\$1,243
Revenue Collected During FY 15:	\$21,224,348	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$21,191,382	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$2,140	\$487	\$345
Per Capita Expenditures:	\$2,136	\$471	\$335
Operating Income (loss):	\$32,966	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	139.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$29,495,589	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,974	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Highland Park City**

Unit Code: **049/055/30** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,846,566**

Equalized Assessed Valuation: **\$2,053,407,635**

Population: **29,871**

Employees:

 Full Time: **237**

 Part Time: **33**

 Salaries Paid: **\$21,951,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,925,503	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$1,537	\$494	\$440
Revenue Collected During FY 15:	\$40,606,024	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$41,785,087	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,359	\$1,072	\$1,060
Per Capita Expenditures:	\$1,399	\$1,025	\$976
Revenues over (under) Expenditures:	-\$1,179,063	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	68.64%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$28,681,967	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$960	\$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:	\$2,265,529	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$46,072,103	-\$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:	\$45,651,055	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,528	\$2,035	\$1,592
General Obligation Debt over EAV:	2.22%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$56,971,119	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,907	\$1,364	\$1,150
Revenue Collected During FY 15:	\$12,252,749	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$16,035,527	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$410	\$438	\$323
Per Capita Expenditures:	\$537	\$428	\$330
Operating Income (loss):	-\$3,782,778	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	285.06%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$45,710,318	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,530	\$1,361	\$1,123



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Highwood City**

Unit Code: **049/060/30** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,205,722**

Equalized Assessed Valuation: **\$126,502,079**

Population: **5,405**

Employees:

Full Time: **22**

Part Time: **44**

Salaries Paid: **\$2,265,454**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,153,567	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$213	\$612	\$463
Revenue Collected During FY 15:	\$5,122,562	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,074,606	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$948	\$821	\$659
Per Capita Expenditures:	\$939	\$803	\$645
Revenues over (under) Expenditures:	\$47,956	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	25.77%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,307,833	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$242	\$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:	\$858,040	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$485,101	-\$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:	\$7,580,896	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,403	\$1,434	\$715
General Obligation Debt over EAV:	2.87%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,906,725	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$723	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,416,189	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,183,190	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$262	\$487	\$345
Per Capita Expenditures:	\$219	\$471	\$335
Operating Income (loss):	\$232,999	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	349.88%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,139,724	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$766	\$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:	\$634,051	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$478	\$612	\$463
Revenue Collected During FY 15:	\$489,597	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$373,091	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$369	\$821	\$659
Per Capita Expenditures:	\$281	\$803	\$645
Revenues over (under) Expenditures:	\$116,506	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	201.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$750,557	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$566	\$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:	\$212,367	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$538,190	-\$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:	\$578,501	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$436	\$1,618	\$1,243
Revenue Collected During FY 15:	\$218,754	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$137,542	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$165	\$487	\$345
Per Capita Expenditures:	\$104	\$471	\$335
Operating Income (loss):	\$81,212	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	479.64%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$659,713	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$498	\$1,649	\$1,285



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:	Hillsboro City		
Unit Code:	068/045/30	County:	Montgomery
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,276,290		
Equalized Assessed Valuation:	\$43,657,490		
Population:	6,207		
Employees:			
Full Time:	41		
Part Time:	32		
Salaries Paid:	\$1,704,460		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,257,590	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$525	\$612	\$463
Revenue Collected During FY 15:	\$4,046,226	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,716,485	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$652	\$821	\$659
Per Capita Expenditures:	\$599	\$803	\$645
Revenues over (under) Expenditures:	\$329,741	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	98.71%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,668,359	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$591	\$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:	\$1,629,054	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,947,305	-\$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:	\$9,283,391	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,496	\$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:	\$9,509,440	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,532	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,736,946	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,554,320	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$441	\$487	\$345
Per Capita Expenditures:	\$412	\$471	\$335
Operating Income (loss):	\$182,626	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	376.27%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,611,038	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,548	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillsdale Village**

Unit Code: **081/040/32** County: **Rock Island**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$448,566**

Equalized Assessed Valuation: **\$5,104,447**

Population: **523**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$118,837**

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:	\$35,310	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$68	\$866	\$533
Revenue Collected During FY 15:	\$258,442	\$288,431	\$121,355
Expenditures During FY 15:	\$334,301	\$274,051	\$113,026
Per Capita Revenue:	\$494	\$714	\$328
Per Capita Expenditures:	\$639	\$690	\$307
Revenues over (under) Expenditures:	-\$75,859	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	9.20%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$30,752	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$59	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$979	\$5,333	\$
Total Unreserved Funds:	\$29,773	\$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:	\$22,179	\$417,897	\$29,671
Per Capita Debt:	\$42	\$998	\$81
General Obligation Debt over EAV:	0.22%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$250,706	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$479	\$2,382	\$952
Revenue Collected During FY 15:	\$71.167	\$255,721	\$88,075
Expenditures During FY 15:	\$53.722	\$244,740	\$95,060
Per Capita Revenue:	\$136	\$672	\$238
Per Capita Expenditures:	\$103	\$680	\$254
Operating Income (loss):	\$17.445	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	367.85%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$197.614	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$378	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillside Village**

Unit Code: **016/250/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,506,002**

Equalized Assessed Valuation: **\$191,218,389**

Population: **8,195**

Employees:

Full Time:	76
Part Time:	4
Salaries Paid:	\$7,210,313

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:	\$5,988,628	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$731	\$612	\$463
Revenue Collected During FY 15:	\$19,275,222	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$18,560,527	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$2,352	\$821	\$659
Per Capita Expenditures:	\$2,265	\$803	\$645
Revenues over (under) Expenditures:	\$714,695	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	36.10%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,701,020	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$818	\$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:	\$4,456,320	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$39,535	-\$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:	\$11,584,076	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,414	\$1,434	\$715
General Obligation Debt over EAV:	1.91%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,366,911	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.265	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,132,631	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,190,574	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$382	\$487	\$345
Per Capita Expenditures:	\$389	\$471	\$335
Operating Income (loss):	-\$57,943	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	323.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,308,968	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.258	\$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:	\$33,478	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$203	\$866	\$533
Revenue Collected During FY 15:	\$46,887	\$288,431	\$121,355
Expenditures During FY 15:	\$42,230	\$274,051	\$113,026
Per Capita Revenue:	\$284	\$714	\$328
Per Capita Expenditures:	\$256	\$690	\$307
Revenues over (under) Expenditures:	\$4,657	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	97.83%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$41,315	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$250	\$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:	\$5,805	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$35,510	\$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:	\$47,478	\$417,897	\$29,671
Per Capita Debt:	\$288	\$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:	\$160,515	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$973	\$2,382	\$952
Revenue Collected During FY 15:	\$42,992	\$255,721	\$88,075
Expenditures During FY 15:	\$51,482	\$244,740	\$95,060
Per Capita Revenue:	\$261	\$672	\$238
Per Capita Expenditures:	\$312	\$680	\$254
Operating Income (loss):	-\$8,490	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	289.12%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$148,845	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$902	\$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

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$366,458	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$177	\$612	\$463
Revenue Collected During FY 15:	\$1,066,113	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,247,151	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$515	\$821	\$659
Per Capita Expenditures:	\$602	\$803	\$645
Revenues over (under) Expenditures:	-\$181,038	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	13.28%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$165,684	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$80	\$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:	\$75,542	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$90,142	-\$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:	\$7,669,886	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,705	\$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:	\$4,000,128	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,932	\$1,618	\$1,243
Revenue Collected During FY 15:	\$996,180	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$875,239	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$481	\$487	\$345
Per Capita Expenditures:	\$423	\$471	\$335
Operating Income (loss):	\$120,941	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	473.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,140,805	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,000	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hindsboro Village**

Unit Code: 021/030/32 County: Douglas

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$253,600

Equalized Assessed Valuation: \$1,574,262

Population: 361

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$34,339

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$162,548	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$450	\$866	\$533
Revenue Collected During FY 15:	\$121,267	\$288,431	\$121,355
Expenditures During FY 15:	\$66,759	\$274,051	\$113,026
Per Capita Revenue:	\$336	\$714	\$328
Per Capita Expenditures:	\$185	\$690	\$307
Revenues over (under) Expenditures:	\$54,508	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	325.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$217,056	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$601	\$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:	\$34,351	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$182,705	\$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:	\$305,397	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$846	\$2,382	\$952
Revenue Collected During FY 15:	\$83,774	\$255,721	\$88,075
Expenditures During FY 15:	\$107,922	\$244,740	\$95,060
Per Capita Revenue:	\$232	\$672	\$238
Per Capita Expenditures:	\$299	\$680	\$254
Operating Income (loss):	-\$24,148	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	260.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$281,249	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$779	\$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:	\$23,133,978	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,376	\$1,434	\$715
General Obligation Debt over EAV:	0.12%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$23,425,108	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,393	\$1,618	\$1,243
Revenue Collected During FY 15:	\$7,416,401	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$7,423,756	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$441	\$487	\$345
Per Capita Expenditures:	\$441	\$471	\$335
Operating Income (loss):	-\$7,355	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	377.38%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$28,015,478	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,666	\$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:	Hodgkins Village		
Unit Code:	016/255/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,716,129		
Equalized Assessed Valuation:	\$204,830,156		
Population:	1,868		
Employees:			
Full Time:			35
Part Time:			29
Salaries Paid:			\$3,305,913

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:	\$8,457,392	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$4,528	\$612	\$463
Revenue Collected During FY 15:	\$10,141,483	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,242,345	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$5,429	\$821	\$659
Per Capita Expenditures:	\$4,948	\$803	\$645
Revenues over (under) Expenditures:	\$899,138	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	101.16%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$9,349,923	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$5,005	\$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:	\$1,987,345	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$5,936,810	-\$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:	\$23,131,945	\$9,823,032	\$2,646,376
Per Capita Debt:	\$12,383	\$1,434	\$715
General Obligation Debt over EAV:	1.70%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,328,532	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,782	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,349,147	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,200,705	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$722	\$487	\$345
Per Capita Expenditures:	\$643	\$471	\$335
Operating Income (loss):	\$148,442	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	289.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,476,974	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,861	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hoffman Village**

Unit Code: 014/045/32 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,272,907

Equalized Assessed Valuation: \$4,998,026

Population: 500

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$24,244

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$679,521	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,359	\$866	\$533
Revenue Collected During FY 15:	\$163,800	\$288,431	\$121,355
Expenditures During FY 15:	\$126,051	\$274,051	\$113,026
Per Capita Revenue:	\$328	\$714	\$328
Per Capita Expenditures:	\$252	\$690	\$307
Revenues over (under) Expenditures:	\$37,749	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	569.03%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$717,270	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,435	\$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:	\$431,454	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$285,817	\$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:	\$608,600	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,217	\$2,382	\$952
Revenue Collected During FY 15:	\$85,115	\$255,721	\$88,075
Expenditures During FY 15:	\$109,912	\$244,740	\$95,060
Per Capita Revenue:	\$170	\$672	\$238
Per Capita Expenditures:	\$220	\$680	\$254
Operating Income (loss):	-\$24,797	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	531.15%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$583,803	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.168	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hoffman Estates Village**

Unit Code: 016/260/32 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$122,971,230

Equalized Assessed Valuation: \$1,559,242,115

Population: 51,895

Employees:

 Full Time: 346

 Part Time: 117

 Salaries Paid: \$31,453,936

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,833,206	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$382	\$494	\$440
Revenue Collected During FY 15:	\$74,752,291	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$68,168,251	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,440	\$1,072	\$1,060
Per Capita Expenditures:	\$1,314	\$1,025	\$976
Revenues over (under) Expenditures:	\$6,584,040	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	35.52%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$24,210,521	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$467	\$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:	\$4,878,627	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$191,469,562	-\$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:	\$354,833,889	\$108,290,695	\$65,832,873
Per Capita Debt:	\$6,838	\$2,035	\$1,592
General Obligation Debt over EAV:	6.70%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$54,765,111	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.055	\$1,364	\$1,150
Revenue Collected During FY 15:	\$29,611,368	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$31,958,650	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$571	\$438	\$323
Per Capita Expenditures:	\$616	\$428	\$330
Operating Income (loss):	-\$2,347,282	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	161.38%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$51,573,394	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$994	\$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:	\$91,770	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$110	\$866	\$533
Revenue Collected During FY 15:	\$260,877	\$288,431	\$121,355
Expenditures During FY 15:	\$208,021	\$274,051	\$113,026
Per Capita Revenue:	\$314	\$714	\$328
Per Capita Expenditures:	\$250	\$690	\$307
Revenues over (under) Expenditures:	\$52,856	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	69.52%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$144,626	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$174	\$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:	\$61,934	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$82,692	\$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:	\$114,307	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,270	\$866	\$533
Revenue Collected During FY 15:	\$37,370	\$288,431	\$121,355
Expenditures During FY 15:	\$63,617	\$274,051	\$113,026
Per Capita Revenue:	\$415	\$714	\$328
Per Capita Expenditures:	\$707	\$690	\$307
Revenues over (under) Expenditures:	-\$26,247	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	138.46%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$88,087	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$979	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$88,087	\$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: **Homer Village**

Unit Code: 010/040/32 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,392,388

Equalized Assessed Valuation: \$11,305,073

Population: 1,193

Employees:

 Full Time: 2

 Part Time: 19

 Salaries Paid: \$202,058

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$717,874	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$602	\$612	\$463
Revenue Collected During FY 15:	\$683,460	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$714,921	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$573	\$821	\$659
Per Capita Expenditures:	\$599	\$803	\$645
Revenues over (under) Expenditures:	-\$31,461	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.35%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$631,658	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$529	\$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:	\$399,219	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$232,439	-\$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:	\$4,456,714	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,736	\$1,434	\$715
General Obligation Debt over EAV:	2.39%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,620,353	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$6,388	\$1,618	\$1,243
Revenue Collected During FY 15:	\$388,312	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$450,508	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$325	\$487	\$345
Per Capita Expenditures:	\$378	\$471	\$335
Operating Income (loss):	-\$62,196	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1689.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,612,912	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$6,381	\$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: **Homer Glen Village**

Unit Code: **099/043/32** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,581,910**

Equalized Assessed Valuation: **\$842,508,020**

Population: **24,220**

Employees:

 Full Time: **11**

 Part Time: **2**

 Salaries Paid: **\$1,016,405**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,763,283	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$362	\$612	\$463
Revenue Collected During FY 15:	\$9,103,013	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,733,964	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$376	\$821	\$659
Per Capita Expenditures:	\$361	\$803	\$645
Revenues over (under) Expenditures:	\$369,049	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	103.99%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$9,082,332	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$375	\$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:	\$5,572,095	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$10,328,327	-\$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:	\$13,966,950	\$9,823,032	\$2,646,376
Per Capita Debt:	\$577	\$1,434	\$715
General Obligation Debt over EAV:	1.53%	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 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="11"/>
Part Time:	<input type="text" value="115"/>
Salaries Paid:	<input type="text" value="\$1,365,189"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,397,096	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$321	\$612	\$463
Revenue Collected During FY 15:	\$2,824,998	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,684,314	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$650	\$821	\$659
Per Capita Expenditures:	\$617	\$803	\$645
Revenues over (under) Expenditures:	\$140,684	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	57.29%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,537,780	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$354	\$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:	\$34,712	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,503,068	-\$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:	\$519,798	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$120	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,291,045	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,137,538	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$297	\$487	\$345
Per Capita Expenditures:	\$262	\$471	\$335
Operating Income (loss):	\$153,507	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	61.25%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$696,722	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$160	\$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:	Homewood Village		
Unit Code:	016/270/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,694,791		
Equalized Assessed Valuation:	\$327,584,466		
Population:	19,323		
Employees:			
Full Time:	103		
Part Time:	60		
Salaries Paid:	\$10,256,169		

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:	\$10,480,269	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$542	\$612	\$463
Revenue Collected During FY 15:	\$19,743,530	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$20,598,853	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,022	\$821	\$659
Per Capita Expenditures:	\$1,066	\$803	\$645
Revenues over (under) Expenditures:	-\$855,323	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	51.24%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,554,645	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$546	\$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:	\$7,830,408	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,917,384	-\$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:	\$4,807,295	\$9,823,032	\$2,646,376
Per Capita Debt:	\$249	\$1,434	\$715
General Obligation Debt over EAV:	0.53%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$43,159,198	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,234	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,318,987	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,758,208	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$431	\$487	\$345
Per Capita Expenditures:	\$453	\$471	\$335
Operating Income (loss):	-\$439,221	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	478.08%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$41,871,105	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,167	\$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:	<input type="text" value="30"/>
Part Time:	<input type="text" value="18"/>
Salaries Paid:	<input type="text" value="\$1,468,185"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$209,096	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$37	\$612	\$463
Revenue Collected During FY 15:	\$3,244,034	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,052,635	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$579	\$821	\$659
Per Capita Expenditures:	\$545	\$803	\$645
Revenues over (under) Expenditures:	\$191,399	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	23.35%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$712,903	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$127	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	\$712,900	\$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:	\$1,642,259	\$9,823,032	\$2,646,376
Per Capita Debt:	\$293	\$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:	\$4,711,684	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$841	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,261,443	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,432,204	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$225	\$487	\$345
Per Capita Expenditures:	\$256	\$471	\$335
Operating Income (loss):	-\$170,761	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	335.40%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,803,554	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$858	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hoopole Village**

Unit Code: **037/065/32** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$86,800**

Equalized Assessed Valuation: **\$1,205,202**

Population: **200**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$6,619**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$226,038	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,130	\$866	\$533
Revenue Collected During FY 15:	\$50,976	\$288,431	\$121,355
Expenditures During FY 15:	\$34,392	\$274,051	\$113,026
Per Capita Revenue:	\$255	\$714	\$328
Per Capita Expenditures:	\$172	\$690	\$307
Revenues over (under) Expenditures:	\$16,584	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	705.46%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$242,622	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,213	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,409	\$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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopedale Village**

Unit Code: **090/040/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,231,512**

Equalized Assessed Valuation: **\$13,535,962**

Population: **950**

Employees:

Full Time: **4**

Part Time: **11**

Salaries Paid: **\$274,389**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$460,200	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$484	\$866	\$533
Revenue Collected During FY 15:	\$446,681	\$288,431	\$121,355
Expenditures During FY 15:	\$456,709	\$274,051	\$113,026
Per Capita Revenue:	\$470	\$714	\$328
Per Capita Expenditures:	\$481	\$690	\$307
Revenues over (under) Expenditures:	-\$10,028	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	98.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$450,172	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$474	\$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:	\$62,107	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$180,212	\$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:	\$171,270	\$417,897	\$29,671
Per Capita Debt:	\$180	\$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:	\$765,221	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$805	\$2,382	\$952
Revenue Collected During FY 15:	\$339,861	\$255,721	\$88,075
Expenditures During FY 15:	\$323,109	\$244,740	\$95,060
Per Capita Revenue:	\$358	\$672	\$238
Per Capita Expenditures:	\$340	\$680	\$254
Operating Income (loss):	\$16,752	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	242.02%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$781,973	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$823	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hopewell Village**

Unit Code: **059/012/32** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$269,300**

Equalized Assessed Valuation: **\$7,862,116**

Population: **410**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$131,876	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$322	\$866	\$533
Revenue Collected During FY 15:	\$112,226	\$288,431	\$121,355
Expenditures During FY 15:	\$64,494	\$274,051	\$113,026
Per Capita Revenue:	\$274	\$714	\$328
Per Capita Expenditures:	\$157	\$690	\$307
Revenues over (under) Expenditures:	\$47,732	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	276.17%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$178,114	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$434	\$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:	\$215,114	\$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:	\$341,148	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$832	\$2,382	\$952
Revenue Collected During FY 15:	\$76,681	\$255,721	\$88,075
Expenditures During FY 15:	\$60,827	\$244,740	\$95,060
Per Capita Revenue:	\$187	\$672	\$238
Per Capita Expenditures:	\$148	\$680	\$254
Operating Income (loss):	\$15,854	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	589.37%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$358,496	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$874	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hudson Village		
Unit Code:	064/075/32	County:	McLean
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,035,227		
Equalized Assessed Valuation:	\$34,516,042		
Population:	1,850		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$331,624		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$719,420	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$389	\$612	\$463
Revenue Collected During FY 15:	\$771,772	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$722,806	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$417	\$821	\$659
Per Capita Expenditures:	\$391	\$803	\$645
Revenues over (under) Expenditures:	\$48,966	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	106.31%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$768,386	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$415	\$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:	\$560,290	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$224,751	-\$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:	\$1,201,319	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$649	\$1,618	\$1,243
Revenue Collected During FY 15:	\$410,301	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$272,133	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$222	\$487	\$345
Per Capita Expenditures:	\$147	\$471	\$335
Operating Income (loss):	\$138,168	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	492.22%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,339,487	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$724	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Huey Village**

Unit Code: **014/050/32** County: **Clinton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,000**

Equalized Assessed Valuation: **\$1,268,439**

Population: **196**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$9,886**

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:	\$52,199	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$266	\$866	\$533
Revenue Collected During FY 15:	\$72,046	\$288,431	\$121,355
Expenditures During FY 15:	\$64,765	\$274,051	\$113,026
Per Capita Revenue:	\$368	\$714	\$328
Per Capita Expenditures:	\$330	\$690	\$307
Revenues over (under) Expenditures:	\$7,281	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	93.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$60,331	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$308	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,813	\$5,333	\$
Total Unreserved Funds:	\$31,518	\$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:	\$143,462	\$417,897	\$29,671
Per Capita Debt:	\$732	\$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:	\$318,012	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$690	\$866	\$533
Revenue Collected During FY 15:	\$266,973	\$288,431	\$121,355
Expenditures During FY 15:	\$238,617	\$274,051	\$113,026
Per Capita Revenue:	\$579	\$714	\$328
Per Capita Expenditures:	\$518	\$690	\$307
Revenues over (under) Expenditures:	\$28,356	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	142.29%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$339,521	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$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:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$347,787	\$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:	\$357,836	\$417,897	\$29,671
Per Capita Debt:	\$776	\$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:	\$825,321	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,790	\$2,382	\$952
Revenue Collected During FY 15:	\$131,668	\$255,721	\$88,075
Expenditures During FY 15:	\$113,007	\$244,740	\$95,060
Per Capita Revenue:	\$286	\$672	\$238
Per Capita Expenditures:	\$245	\$680	\$254
Operating Income (loss):	\$18,661	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	746.84%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$843,982	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,831	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Humboldt Village**

Unit Code: **015/020/32** County: **Coles**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$376,783**

Equalized Assessed Valuation: **\$2,680,108**

Population: **437**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$49,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$231,605	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$530	\$866	\$533
Revenue Collected During FY 15:	\$96,654	\$288,431	\$121,355
Expenditures During FY 15:	\$77,415	\$274,051	\$113,026
Per Capita Revenue:	\$221	\$714	\$328
Per Capita Expenditures:	\$177	\$690	\$307
Revenues over (under) Expenditures:	\$19,239	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	304.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$235,944	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$540	\$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:	\$42,977	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$195,413	\$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:	\$67,030	\$417,897	\$29,671
Per Capita Debt:	\$153	\$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:	\$231.818	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$530	\$2,382	\$952
Revenue Collected During FY 15:	\$126.716	\$255,721	\$88,075
Expenditures During FY 15:	\$142.418	\$244,740	\$95,060
Per Capita Revenue:	\$290	\$672	\$238
Per Capita Expenditures:	\$326	\$680	\$254
Operating Income (loss):	-\$15.702	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	162.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$231.016	\$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: **Hume Village**

Unit Code: **023/020/32** County: **Edgar**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$171,950**

Equalized Assessed Valuation: **\$2,105,749**

Population: **380**

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:	\$228,662	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$602	\$866	\$533
Revenue Collected During FY 15:	\$74,373	\$288,431	\$121,355
Expenditures During FY 15:	\$44,064	\$274,051	\$113,026
Per Capita Revenue:	\$196	\$714	\$328
Per Capita Expenditures:	\$116	\$690	\$307
Revenues over (under) Expenditures:	\$30,309	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	587.72%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$258,971	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$682	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,047	\$5,333	\$
Total Unreserved Funds:	\$242,924	\$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:	\$240,316	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$632	\$2,382	\$952
Revenue Collected During FY 15:	\$86,510	\$255,721	\$88,075
Expenditures During FY 15:	\$34,236	\$244,740	\$95,060
Per Capita Revenue:	\$228	\$672	\$238
Per Capita Expenditures:	\$90	\$680	\$254
Operating Income (loss):	\$52,274	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	854.63%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$292,590	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$770	\$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:	\$31,535,166	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,298	\$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:	\$85,454,109	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3,518	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,965,332	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$7,227,584	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$204	\$487	\$345
Per Capita Expenditures:	\$298	\$471	\$335
Operating Income (loss):	-\$2,262,252	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1140.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$82,436,347	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,394	\$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:	\$256,720	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$324	\$866	\$533
Revenue Collected During FY 15:	\$433,024	\$288,431	\$121,355
Expenditures During FY 15:	\$464,491	\$274,051	\$113,026
Per Capita Revenue:	\$547	\$714	\$328
Per Capita Expenditures:	\$586	\$690	\$307
Revenues over (under) Expenditures:	-\$31,467	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	47.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$219,049	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$277	\$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:	\$130,263	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$88,786	\$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:	\$1,226,539	\$417,897	\$29,671
Per Capita Debt:	\$1,549	\$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:	\$968,035	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.222	\$2,382	\$952
Revenue Collected During FY 15:	\$506,180	\$255,721	\$88,075
Expenditures During FY 15:	\$287,112	\$244,740	\$95,060
Per Capita Revenue:	\$639	\$672	\$238
Per Capita Expenditures:	\$363	\$680	\$254
Operating Income (loss):	\$219,068	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	415.62%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,193,307	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.507	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hutsonville Village**

Unit Code: **017/015/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$285,000**

Equalized Assessed Valuation: **\$3,003,096**

Population: **553**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$91,871**

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:	\$816,085	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,476	\$866	\$533
Revenue Collected During FY 15:	\$168,578	\$288,431	\$121,355
Expenditures During FY 15:	\$164,825	\$274,051	\$113,026
Per Capita Revenue:	\$305	\$714	\$328
Per Capita Expenditures:	\$298	\$690	\$307
Revenues over (under) Expenditures:	\$3,753	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	497.40%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$819,838	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,483	\$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:	\$126,338	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$693,500	\$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:	\$790,593	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,430	\$2,382	\$952
Revenue Collected During FY 15:	\$151,205	\$255,721	\$88,075
Expenditures During FY 15:	\$132,673	\$244,740	\$95,060
Per Capita Revenue:	\$273	\$672	\$238
Per Capita Expenditures:	\$240	\$680	\$254
Operating Income (loss):	\$18,532	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	609.86%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$809,125	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,463	\$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:	\$496,520	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$557	\$866	\$533
Revenue Collected During FY 15:	\$300,705	\$288,431	\$121,355
Expenditures During FY 15:	\$202,943	\$274,051	\$113,026
Per Capita Revenue:	\$337	\$714	\$328
Per Capita Expenditures:	\$228	\$690	\$307
Revenues over (under) Expenditures:	\$97,762	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	292.83%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$594,282	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$667	\$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:	\$172,570	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$421,712	\$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:	\$170,000	\$417,897	\$29,671
Per Capita Debt:	\$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:	\$1,147,967	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,288	\$2,382	\$952
Revenue Collected During FY 15:	\$288,055	\$255,721	\$88,075
Expenditures During FY 15:	\$295,804	\$244,740	\$95,060
Per Capita Revenue:	\$323	\$672	\$238
Per Capita Expenditures:	\$332	\$680	\$254
Operating Income (loss):	-\$7,749	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	385.46%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,140,218	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,280	\$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:	\$1,063,666	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$457	\$612	\$463
Revenue Collected During FY 15:	\$564,970	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$585,568	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$243	\$821	\$659
Per Capita Expenditures:	\$251	\$803	\$645
Revenues over (under) Expenditures:	-\$20,598	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	170.96%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,001,068	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$430	\$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:	\$125,172	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$902,236	-\$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:	\$588,400	\$9,823,032	\$2,646,376
Per Capita Debt:	\$253	\$1,434	\$715
General Obligation Debt over EAV:	17.10%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$756,588	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$325	\$1,618	\$1,243
Revenue Collected During FY 15:	\$49,800	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$64,150	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$21	\$487	\$345
Per Capita Expenditures:	\$28	\$471	\$335
Operating Income (loss):	-\$14,350	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1222.51%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$784,238	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$337	\$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:	\$853,413	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,847	\$866	\$533
Revenue Collected During FY 15:	\$87,450	\$288,431	\$121,355
Expenditures During FY 15:	\$26,448	\$274,051	\$113,026
Per Capita Revenue:	\$189	\$714	\$328
Per Capita Expenditures:	\$57	\$690	\$307
Revenues over (under) Expenditures:	\$61,002	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	3457.41%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$914,415	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,979	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$914,415	\$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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Indian Head Park Village		
Unit Code:	016/275/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,851,665		
Equalized Assessed Valuation:	\$123,631,035		
Population:	3,840		
Employees:			
Full Time:			16
Part Time:			13
Salaries Paid:			\$1,622,113

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:	\$638,605	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$166	\$612	\$463
Revenue Collected During FY 15:	\$2,746,624	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,809,958	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$715	\$821	\$659
Per Capita Expenditures:	\$732	\$803	\$645
Revenues over (under) Expenditures:	-\$63,334	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	21.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$609,000	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$159	\$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:	\$342,122	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$218,232	-\$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:	\$3,372,704	\$9,823,032	\$2,646,376
Per Capita Debt:	\$878	\$1,434	\$715
General Obligation Debt over EAV:	2.02%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,393,330	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$363	\$1,618	\$1,243
Revenue Collected During FY 15:	\$950,804	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,057,243	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$248	\$487	\$345
Per Capita Expenditures:	\$275	\$471	\$335
Operating Income (loss):	-\$106,439	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	121.72%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,286,891	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$335	\$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:	\$96,410	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$440	\$866	\$533
Revenue Collected During FY 15:	\$55,368	\$288,431	\$121,355
Expenditures During FY 15:	\$44,359	\$274,051	\$113,026
Per Capita Revenue:	\$253	\$714	\$328
Per Capita Expenditures:	\$203	\$690	\$307
Revenues over (under) Expenditures:	\$11,009	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	242.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$107,419	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$490	\$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:	\$44,767	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$62,652	\$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:	\$291,771	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$595	\$866	\$533
Revenue Collected During FY 15:	\$152,198	\$288,431	\$121,355
Expenditures During FY 15:	\$146,927	\$274,051	\$113,026
Per Capita Revenue:	\$311	\$714	\$328
Per Capita Expenditures:	\$300	\$690	\$307
Revenues over (under) Expenditures:	\$5,271	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	202.17%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$297,042	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$606	\$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:	\$168,290	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$128,752	\$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:	\$13,363	\$417,897	\$29,671
Per Capita Debt:	\$27	\$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:	\$809,255	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.652	\$2,382	\$952
Revenue Collected During FY 15:	\$105,798	\$255,721	\$88,075
Expenditures During FY 15:	\$95,248	\$244,740	\$95,060
Per Capita Revenue:	\$216	\$672	\$238
Per Capita Expenditures:	\$194	\$680	\$254
Operating Income (loss):	\$10,550	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	860.71%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$819,805	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.673	\$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:	\$6,922,017	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$917	\$612	\$463
Revenue Collected During FY 15:	\$3,688,937	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,258,748	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$489	\$821	\$659
Per Capita Expenditures:	\$432	\$803	\$645
Revenues over (under) Expenditures:	\$430,189	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	225.61%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$7,352,206	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$974	\$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:	\$275,793	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,434,346	-\$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:	\$6,455,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$855	\$1,434	\$715
General Obligation Debt over EAV:	1.49%	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:	\$7,368	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$43	\$866	\$533
Revenue Collected During FY 15:	\$28,127	\$288,431	\$121,355
Expenditures During FY 15:	\$29,538	\$274,051	\$113,026
Per Capita Revenue:	\$164	\$714	\$328
Per Capita Expenditures:	\$173	\$690	\$307
Revenues over (under) Expenditures:	-\$1,411	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	26.94%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$7,957	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$47	\$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:	\$6,696	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,261	\$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:	\$274,000	\$417,897	\$29,671
Per Capita Debt:	\$1,602	\$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:	\$1,172,856	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$6.859	\$2,382	\$952
Revenue Collected During FY 15:	\$47,380	\$255,721	\$88,075
Expenditures During FY 15:	\$95,672	\$244,740	\$95,060
Per Capita Revenue:	\$277	\$672	\$238
Per Capita Expenditures:	\$559	\$680	\$254
Operating Income (loss):	-\$48,292	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1173.35%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,122,564	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$6.565	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ipava Village**

Unit Code: **029/060/32** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$478,000**

Equalized Assessed Valuation: **\$3,070,839**

Population: **450**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$70,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$192,258	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$427	\$866	\$533
Revenue Collected During FY 15:	\$180,416	\$288,431	\$121,355
Expenditures During FY 15:	\$139,971	\$274,051	\$113,026
Per Capita Revenue:	\$401	\$714	\$328
Per Capita Expenditures:	\$311	\$690	\$307
Revenues over (under) Expenditures:	\$40,445	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	161.96%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$226,691	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$504	\$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:	\$99,355	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$127,336	\$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:	\$162,129	\$417,897	\$29,671
Per Capita Debt:	\$360	\$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:	\$570,221	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,267	\$2,382	\$952
Revenue Collected During FY 15:	\$136,711	\$255,721	\$88,075
Expenditures During FY 15:	\$135,313	\$244,740	\$95,060
Per Capita Revenue:	\$304	\$672	\$238
Per Capita Expenditures:	\$301	\$680	\$254
Operating Income (loss):	\$1,398	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	426.89%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$577,631	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,284	\$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:	\$22,776	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$119	\$866	\$533
Revenue Collected During FY 15:	\$60,539	\$288,431	\$121,355
Expenditures During FY 15:	\$63,762	\$274,051	\$113,026
Per Capita Revenue:	\$315	\$714	\$328
Per Capita Expenditures:	\$332	\$690	\$307
Revenues over (under) Expenditures:	-\$3,223	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	30.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$19,553	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$102	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$33,134	\$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:	\$234,741	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$474	\$866	\$533
Revenue Collected During FY 15:	\$137,588	\$288,431	\$121,355
Expenditures During FY 15:	\$146,663	\$274,051	\$113,026
Per Capita Revenue:	\$278	\$714	\$328
Per Capita Expenditures:	\$296	\$690	\$307
Revenues over (under) Expenditures:	-\$9,075	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	153.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$225,666	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$456	\$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:	\$93,762	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$131,904	\$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:	\$896,567	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,811	\$2,382	\$952
Revenue Collected During FY 15:	\$139,817	\$255,721	\$88,075
Expenditures During FY 15:	\$133,684	\$244,740	\$95,060
Per Capita Revenue:	\$282	\$672	\$238
Per Capita Expenditures:	\$270	\$680	\$254
Operating Income (loss):	\$6,133	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	675.25%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$902,700	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,824	\$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:	\$530,246	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$805	\$866	\$533
Revenue Collected During FY 15:	\$201,202	\$288,431	\$121,355
Expenditures During FY 15:	\$194,176	\$274,051	\$113,026
Per Capita Revenue:	\$305	\$714	\$328
Per Capita Expenditures:	\$295	\$690	\$307
Revenues over (under) Expenditures:	\$7,026	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	276.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$537,272	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$815	\$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:	\$422,156	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$115,116	\$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:	\$1,154,488	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,752	\$2,382	\$952
Revenue Collected During FY 15:	\$238,072	\$255,721	\$88,075
Expenditures During FY 15:	\$193,565	\$244,740	\$95,060
Per Capita Revenue:	\$361	\$672	\$238
Per Capita Expenditures:	\$294	\$680	\$254
Operating Income (loss):	\$44,507	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	619.43%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,198,995	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,819	\$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:	\$1,009,197	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$13,638	\$866	\$533
Revenue Collected During FY 15:	\$28,888	\$288,431	\$121,355
Expenditures During FY 15:	\$11,624	\$274,051	\$113,026
Per Capita Revenue:	\$390	\$714	\$328
Per Capita Expenditures:	\$157	\$690	\$307
Revenues over (under) Expenditures:	\$17,264	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	8830.53%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,026,461	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$13,871	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$1,150,554	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="35"/>
Part Time:	<input type="text" value="28"/>
Salaries Paid:	<input type="text" value="\$2,234,517"/>

Blended Component Units

Number Submitted = 1

Police

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="\$699,452"/>	<input type="text" value="\$3,635,463"/>	<input type="text" value="\$1,696,316"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$87"/>	<input type="text" value="\$612"/>	<input type="text" value="\$463"/>
Revenue Collected During FY 15:	<input type="text" value="\$5,395,006"/>	<input type="text" value="\$5,853,071"/>	<input type="text" value="\$2,702,448"/>
Expenditures During FY 15:	<input type="text" value="\$5,191,311"/>	<input type="text" value="\$5,684,734"/>	<input type="text" value="\$2,755,984"/>
Per Capita Revenue:	<input type="text" value="\$668"/>	<input type="text" value="\$821"/>	<input type="text" value="\$659"/>
Per Capita Expenditures:	<input type="text" value="\$642"/>	<input type="text" value="\$803"/>	<input type="text" value="\$645"/>
Revenues over (under) Expenditures:	<input type="text" value="\$203,695"/>	<input type="text" value="\$168,337"/>	<input type="text" value="\$63,466"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="17.29%"/>	<input type="text" value="91.97%"/>	<input type="text" value="75.16%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$897,833"/>	<input type="text" value="\$3,806,061"/>	<input type="text" value="\$1,800,119"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$111"/>	<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="\$946,429"/>	<input type="text" value="\$1,735,182"/>	<input type="text" value="\$659,629"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$887,823"/>	<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:	\$1,537,765	\$9,823,032	\$2,646,376
Per Capita Debt:	\$190	\$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:	\$10,463,206	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.295	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,053,533	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,179,090	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$130	\$487	\$345
Per Capita Expenditures:	\$146	\$471	\$335
Operating Income (loss):	-\$125,557	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	886.50%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,452,649	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.294	\$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:	\$50,540,160	\$9,823,032	\$2,646,376
Per Capita Debt:	\$6,088	\$1,434	\$715
General Obligation Debt over EAV:	6.36%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,833,787	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,425	\$1,618	\$1,243
Revenue Collected During FY 15:	\$7,303,891	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,637,501	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$880	\$487	\$345
Per Capita Expenditures:	\$1,040	\$471	\$335
Operating Income (loss):	-\$1,333,610	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	127.25%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,990,955	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,324	\$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:	\$89,085	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$182	\$866	\$533
Revenue Collected During FY 15:	\$117,872	\$288,431	\$121,355
Expenditures During FY 15:	\$96,833	\$274,051	\$113,026
Per Capita Revenue:	\$241	\$714	\$328
Per Capita Expenditures:	\$198	\$690	\$307
Revenues over (under) Expenditures:	\$21,039	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	113.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$110,124	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$225	\$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:	\$1,000	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$109,124	\$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:	\$202,000	\$417,897	\$29,671
Per Capita Debt:	\$413	\$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:	\$790,017	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.616	\$2,382	\$952
Revenue Collected During FY 15:	\$212,311	\$255,721	\$88,075
Expenditures During FY 15:	\$262,338	\$244,740	\$95,060
Per Capita Revenue:	\$434	\$672	\$238
Per Capita Expenditures:	\$536	\$680	\$254
Operating Income (loss):	-\$50,027	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	282.08%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$739,990	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.513	\$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:	\$434,023	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,626	\$866	\$533
Revenue Collected During FY 15:	\$127,227	\$288,431	\$121,355
Expenditures During FY 15:	\$151,740	\$274,051	\$113,026
Per Capita Revenue:	\$477	\$714	\$328
Per Capita Expenditures:	\$568	\$690	\$307
Revenues over (under) Expenditures:	-\$24,513	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	269.88%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$409,510	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,534	\$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:	\$5,211	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$404,299	\$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:	\$16,900	\$417,897	\$29,671
Per Capita Debt:	\$63	\$998	\$81
General Obligation Debt over EAV:	0.47%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,803	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$44	\$2,382	\$952
Revenue Collected During FY 15:	\$43,213	\$255,721	\$88,075
Expenditures During FY 15:	\$31,221	\$244,740	\$95,060
Per Capita Revenue:	\$162	\$672	\$238
Per Capita Expenditures:	\$117	\$680	\$254
Operating Income (loss):	\$11,992	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	76.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$23,795	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$89	\$2,364	\$984