



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:	\$35,843	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$130	\$866	\$533
Revenue Collected During FY 15:	\$10,807	\$288,431	\$121,355
Expenditures During FY 15:	\$5,367	\$274,051	\$113,026
Per Capita Revenue:	\$39	\$714	\$328
Per Capita Expenditures:	\$20	\$690	\$307
Revenues over (under) Expenditures:	\$5,440	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	769.20%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$41,283	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$150	\$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:	\$41,283	\$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:	\$121,375	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$441	\$2,382	\$952
Revenue Collected During FY 15:	\$31,246	\$255,721	\$88,075
Expenditures During FY 15:	\$31,439	\$244,740	\$95,060
Per Capita Revenue:	\$114	\$672	\$238
Per Capita Expenditures:	\$114	\$680	\$254
Operating Income (loss):	-\$193	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	370.94%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$116,619	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$424	\$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:	\$8,111,223	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$345	\$612	\$463
Revenue Collected During FY 15:	\$14,793,574	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$16,181,617	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$630	\$821	\$659
Per Capita Expenditures:	\$689	\$803	\$645
Revenues over (under) Expenditures:	-\$1,388,043	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	67.29%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,889,380	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$463	\$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:	\$2,203,726	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$6,821,080	-\$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:	\$12,949,241	\$9,823,032	\$2,646,376
Per Capita Debt:	\$551	\$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:	\$	\$9,667,288	\$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:	Mackinaw Village
Unit Code:	090/045/32
County:	Tazewell
Fiscal Year End:	4/30/2015
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,036,565
Equalized Assessed Valuation:	\$26,020,243
Population:	1,950
Employees:	
Full Time:	5
Part Time:	30
Salaries Paid:	\$428,359

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,609,383	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$825	\$612	\$463
Revenue Collected During FY 15:	\$1,115,038	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,019,964	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$572	\$821	\$659
Per Capita Expenditures:	\$523	\$803	\$645
Revenues over (under) Expenditures:	\$95,074	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	167.11%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,704,457	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$874	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$290,149	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$822,555	-\$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:	\$1,355,522	\$9,823,032	\$2,646,376
Per Capita Debt:	\$695	\$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:	\$4,090,561	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,098	\$1,618	\$1,243
Revenue Collected During FY 15:	\$989,446	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$784,283	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$507	\$487	\$345
Per Capita Expenditures:	\$402	\$471	\$335
Operating Income (loss):	\$205,163	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	547.73%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,295,724	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,203	\$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: **Macomb City**

Unit Code: **062/040/30** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,326,603**

Equalized Assessed Valuation: **\$186,069,565**

Population: **21,516**

Employees:

Full Time:	101
Part Time:	18
Salaries Paid:	\$5,959,273

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:	\$9,970,185	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$463	\$612	\$463
Revenue Collected During FY 15:	\$15,441,624	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$15,880,718	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$718	\$821	\$659
Per Capita Expenditures:	\$738	\$803	\$645
Revenues over (under) Expenditures:	-\$439,094	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	69.78%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$11,082,177	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$515	\$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:	\$2,129,757	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$7,714,336	-\$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:	\$12,540,586	\$9,823,032	\$2,646,376
Per Capita Debt:	\$583	\$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:	\$19,992,723	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$929	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,740,253	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,559,455	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$313	\$487	\$345
Per Capita Expenditures:	\$212	\$471	\$335
Operating Income (loss):	\$2,180,798	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	454.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$20,699,813	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$962	\$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:	Macon City	
Unit Code:	055/035/30	County: Macon
Fiscal Year End:	4/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,329,666	
Equalized Assessed Valuation:	\$12,345,434	
Population:	1,128	
Employees:		
Full Time:	3	
Part Time:	15	
Salaries Paid:	\$169,810	

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:	\$733,431	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$650	\$612	\$463
Revenue Collected During FY 15:	\$680,717	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$539,264	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$603	\$821	\$659
Per Capita Expenditures:	\$478	\$803	\$645
Revenues over (under) Expenditures:	\$141,453	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	146.19%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$788,376	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$699	\$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:	\$658,474	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$129,902	-\$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:	\$687,171	\$9,823,032	\$2,646,376
Per Capita Debt:	\$609	\$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:	\$1,950,619	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,729	\$1,618	\$1,243
Revenue Collected During FY 15:	\$277,950	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$335,510	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$246	\$487	\$345
Per Capita Expenditures:	\$297	\$471	\$335
Operating Income (loss):	-\$57,560	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	590.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,979,567	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,755	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Madison City	
Unit Code:	057/075/30	County: Madison
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$8,072,000	
Equalized Assessed Valuation:	\$41,385,055	
Population:	3,891	
Employees:		
Full Time:		29
Part Time:		45
Salaries Paid:		\$1,897,606

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,723,583	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,728	\$612	\$463
Revenue Collected During FY 15:	\$7,303,902	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,856,861	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,877	\$821	\$659
Per Capita Expenditures:	\$1,762	\$803	\$645
Revenues over (under) Expenditures:	\$447,041	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	104.58%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$7,170,624	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,843	\$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:	\$5,859,779	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,033,607	-\$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:	\$362,343	\$9,823,032	\$2,646,376
Per Capita Debt:	\$93	\$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:	\$1,288,903	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$331	\$1,618	\$1,243
Revenue Collected During FY 15:	\$490,624	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$543,714	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$126	\$487	\$345
Per Capita Expenditures:	\$140	\$471	\$335
Operating Income (loss):	-\$53,090	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	227.29%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,235,813	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$318	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maeystown Village**

Unit Code: **067/025/32** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$268,900**

Equalized Assessed Valuation: **\$2,878,555**

Population: **159**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$40,172**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,271	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$172	\$866	\$533
Revenue Collected During FY 15:	\$55,450	\$288,431	\$121,355
Expenditures During FY 15:	\$59,937	\$274,051	\$113,026
Per Capita Revenue:	\$349	\$714	\$328
Per Capita Expenditures:	\$377	\$690	\$307
Revenues over (under) Expenditures:	-\$4,487	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	38.01%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$22,784	\$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:	\$1,423	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$21,361	\$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:	\$255,121	\$417,897	\$29,671
Per Capita Debt:	\$1,605	\$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:	\$1,614,938	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$10.157	\$2,382	\$952
Revenue Collected During FY 15:	\$226,047	\$255,721	\$88,075
Expenditures During FY 15:	\$180,592	\$244,740	\$95,060
Per Capita Revenue:	\$1.422	\$672	\$238
Per Capita Expenditures:	\$1.136	\$680	\$254
Operating Income (loss):	\$45,455	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	919.42%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,660,393	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$10.443	\$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:	\$34,312	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$125	\$866	\$533
Revenue Collected During FY 15:	\$74,209	\$288,431	\$121,355
Expenditures During FY 15:	\$43,679	\$274,051	\$113,026
Per Capita Revenue:	\$270	\$714	\$328
Per Capita Expenditures:	\$159	\$690	\$307
Revenues over (under) Expenditures:	\$30,530	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	148.45%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$64,842	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$236	\$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:	\$31,737	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$33,105	\$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:	\$236,000	\$417,897	\$29,671
Per Capita Debt:	\$858	\$998	\$81
General Obligation Debt over EAV:	11.43%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$720,312	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,619	\$2,382	\$952
Revenue Collected During FY 15:	\$66,194	\$255,721	\$88,075
Expenditures During FY 15:	\$98,839	\$244,740	\$95,060
Per Capita Revenue:	\$241	\$672	\$238
Per Capita Expenditures:	\$359	\$680	\$254
Operating Income (loss):	-\$32,645	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	695.74%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$687,667	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,501	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mahomet Village**

Unit Code: 010/060/32 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,010,303

Equalized Assessed Valuation: \$161,118,680

Population: 7,258

Employees:

 Full Time: 30

 Part Time: 2

 Salaries Paid: \$1,694,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,942,063	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$819	\$612	\$463
Revenue Collected During FY 15:	\$5,592,620	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,039,886	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$771	\$821	\$659
Per Capita Expenditures:	\$832	\$803	\$645
Revenues over (under) Expenditures:	-\$447,266	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	68.47%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,135,390	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$570	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,455,357	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,602,530	-\$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:	\$20,870,737	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,876	\$1,434	\$715
General Obligation Debt over EAV:	0.36%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,215,088	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,270	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,225,534	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,513,348	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$307	\$487	\$345
Per Capita Expenditures:	\$209	\$471	\$335
Operating Income (loss):	\$712,186	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	654.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,897,274	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,364	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Makanda Village**

Unit Code: **039/050/32** County: **Jackson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$179,900**

Equalized Assessed Valuation: **\$13,064,407**

Population: **547**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$12,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$439,029	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$803	\$866	\$533
Revenue Collected During FY 15:	\$179,342	\$288,431	\$121,355
Expenditures During FY 15:	\$177,909	\$274,051	\$113,026
Per Capita Revenue:	\$328	\$714	\$328
Per Capita Expenditures:	\$325	\$690	\$307
Revenues over (under) Expenditures:	\$1,433	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	247.58%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$440,462	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$805	\$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:	\$440,462	\$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: **Malden Village**

Unit Code: **006/060/32** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$343,300**

Equalized Assessed Valuation: **\$2,429,064**

Population: **362**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$13,840**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$143,136	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$395	\$866	\$533
Revenue Collected During FY 15:	\$77,863	\$288,431	\$121,355
Expenditures During FY 15:	\$43,623	\$274,051	\$113,026
Per Capita Revenue:	\$215	\$714	\$328
Per Capita Expenditures:	\$121	\$690	\$307
Revenues over (under) Expenditures:	\$34,240	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	383.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$167,376	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$462	\$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:	\$80,664	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$86,712	\$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:	\$102,166	\$417,897	\$29,671
Per Capita Debt:	\$282	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$502,272	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,387	\$2,382	\$952
Revenue Collected During FY 15:	\$127,932	\$255,721	\$88,075
Expenditures During FY 15:	\$137,124	\$244,740	\$95,060
Per Capita Revenue:	\$353	\$672	\$238
Per Capita Expenditures:	\$379	\$680	\$254
Operating Income (loss):	-\$9,192	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	366.88%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$503,080	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,390	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Malta Village		
Unit Code:	019/045/32	County:	Dekalb
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,810,442		
Equalized Assessed Valuation:	\$16,571,806		
Population:	1,164		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$181,230		

Blended Component Units

Number Submitted = 1
Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,289,865	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,108	\$612	\$463
Revenue Collected During FY 15:	\$903,703	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,352,498	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$776	\$821	\$659
Per Capita Expenditures:	\$1,162	\$803	\$645
Revenues over (under) Expenditures:	-\$448,795	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.19%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$841,070	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$723	\$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:	\$229,163	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$611,907	-\$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:	\$29,600	\$9,823,032	\$2,646,376
Per Capita Debt:	\$25	\$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:	\$558,905	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$480	\$1,618	\$1,243
Revenue Collected During FY 15:	\$323,921	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$284,865	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$278	\$487	\$345
Per Capita Expenditures:	\$245	\$471	\$335
Operating Income (loss):	\$39,056	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	209.91%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$597,961	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$514	\$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:	\$677,295	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,336	\$866	\$533
Revenue Collected During FY 15:	\$69,429	\$288,431	\$121,355
Expenditures During FY 15:	\$118,522	\$274,051	\$113,026
Per Capita Revenue:	\$239	\$714	\$328
Per Capita Expenditures:	\$409	\$690	\$307
Revenues over (under) Expenditures:	-\$49,093	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	530.03%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$628,201	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,166	\$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:	\$359,432	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$268,769	\$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:	\$1,140,268	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,932	\$2,382	\$952
Revenue Collected During FY 15:	\$112,021	\$255,721	\$88,075
Expenditures During FY 15:	\$102,008	\$244,740	\$95,060
Per Capita Revenue:	\$386	\$672	\$238
Per Capita Expenditures:	\$352	\$680	\$254
Operating Income (loss):	\$10,013	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1127.64%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,150,282	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,966	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,358,607		
Equalized Assessed Valuation:	\$169,653,780		
Population:	7,500		
Employees:			
Full Time:	26		
Part Time:	15		
Salaries Paid:	\$1,779,025		

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:	\$1,963,392	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$262	\$612	\$463
Revenue Collected During FY 15:	\$3,775,820	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,612,158	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$503	\$821	\$659
Per Capita Expenditures:	\$482	\$803	\$645
Revenues over (under) Expenditures:	\$163,662	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	49.31%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,781,054	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$237	\$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:	\$112,019	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,215,911	-\$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:	\$13,843,174	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,846	\$1,434	\$715
General Obligation Debt over EAV:	7.05%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,766,342	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,902	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,800,469	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,222,241	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$373	\$487	\$345
Per Capita Expenditures:	\$430	\$471	\$335
Operating Income (loss):	-\$421,772	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	662.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$21,348,427	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,846	\$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: **Manito Village**

Unit Code: **060/035/32** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,019,200**

Equalized Assessed Valuation: **\$17,184,022**

Population: **1,642**

Employees:

 Full Time: **9**

 Part Time: **16**

 Salaries Paid: **\$326,938**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$885,257	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$539	\$612	\$463
Revenue Collected During FY 15:	\$832,322	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$760,765	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$507	\$821	\$659
Per Capita Expenditures:	\$463	\$803	\$645
Revenues over (under) Expenditures:	\$71,557	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	130.18%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$990,326	\$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:	\$510,381	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$490,246	-\$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:	\$16,519	\$9,823,032	\$2,646,376
Per Capita Debt:	\$10	\$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:	\$1,623,750	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$989	\$1,618	\$1,243
Revenue Collected During FY 15:	\$356,229	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$323,197	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$217	\$487	\$345
Per Capita Expenditures:	\$197	\$471	\$335
Operating Income (loss):	\$33,032	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	512.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,656,782	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,009	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Manlius Village**

Unit Code: **006/065/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,755,350**

Equalized Assessed Valuation: **\$4,159,645**

Population: **340**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$59,339**

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:	\$587,779	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,729	\$866	\$533
Revenue Collected During FY 15:	\$250,451	\$288,431	\$121,355
Expenditures During FY 15:	\$166,971	\$274,051	\$113,026
Per Capita Revenue:	\$737	\$714	\$328
Per Capita Expenditures:	\$491	\$690	\$307
Revenues over (under) Expenditures:	\$83,480	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	406.74%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$679,141	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,997	\$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:	\$415,934	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$263,207	\$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:	\$503,148	\$417,897	\$29,671
Per Capita Debt:	\$1,480	\$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:	\$2,866,348	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$8,430	\$2,382	\$952
Revenue Collected During FY 15:	\$131,834	\$255,721	\$88,075
Expenditures During FY 15:	\$188,347	\$244,740	\$95,060
Per Capita Revenue:	\$388	\$672	\$238
Per Capita Expenditures:	\$554	\$680	\$254
Operating Income (loss):	-\$56,513	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1488.60%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,803,736	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$8,246	\$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:	\$493,300	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$544	\$866	\$533
Revenue Collected During FY 15:	\$383,232	\$288,431	\$121,355
Expenditures During FY 15:	\$315,983	\$274,051	\$113,026
Per Capita Revenue:	\$423	\$714	\$328
Per Capita Expenditures:	\$349	\$690	\$307
Revenues over (under) Expenditures:	\$67,249	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	177.40%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$560,549	\$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:	\$5,538	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$555,012	\$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:	\$719,206	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$794	\$2,382	\$952
Revenue Collected During FY 15:	\$98,831	\$255,721	\$88,075
Expenditures During FY 15:	\$96,769	\$244,740	\$95,060
Per Capita Revenue:	\$109	\$672	\$238
Per Capita Expenditures:	\$107	\$680	\$254
Operating Income (loss):	\$2,062	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	745.35%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$721,268	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$796	\$2,364	\$984



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manteno Village		
Unit Code:	046/065/32	County:	Kankakee
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,562,300		
Equalized Assessed Valuation:	\$175,238,864		
Population:	9,204		
Employees:			
	Full Time:	34	
	Part Time:	23	
	Salaries Paid:	\$2,404,032	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,400,146	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$587	\$612	\$463
Revenue Collected During FY 15:	\$7,014,029	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,550,191	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$762	\$821	\$659
Per Capita Expenditures:	\$820	\$803	\$645
Revenues over (under) Expenditures:	-\$536,162	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	99.06%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$7,478,932	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$813	\$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:	\$569,932	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,646,874	-\$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:	\$3,212,189	\$9,823,032	\$2,646,376
Per Capita Debt:	\$349	\$1,434	\$715
General Obligation Debt over EAV:	1.16%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,865,125	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,180	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,445,486	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,598,977	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$266	\$487	\$345
Per Capita Expenditures:	\$174	\$471	\$335
Operating Income (loss):	\$846,509	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	732.45%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,711,634	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,272	\$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:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,176,182		
Equalized Assessed Valuation:	\$23,073,498		
Population:	1,310		
Employees:			
	Full Time:		3
	Part Time:		20
	Salaries Paid:		\$335,673

Blended Component Units
(Empty box for component units)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$977,993	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$747	\$612	\$463
Revenue Collected During FY 15:	\$853,974	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$733,764	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$652	\$821	\$659
Per Capita Expenditures:	\$560	\$803	\$645
Revenues over (under) Expenditures:	\$120,210	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	140.05%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,027,627	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$784	\$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:	\$226,737	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$800,890	-\$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:	\$1,231,190	\$9,823,032	\$2,646,376
Per Capita Debt:	\$940	\$1,434	\$715
General Obligation Debt over EAV:	0.28%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,164,426	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,416	\$1,618	\$1,243
Revenue Collected During FY 15:	\$338,644	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$376,246	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$259	\$487	\$345
Per Capita Expenditures:	\$287	\$471	\$335
Operating Income (loss):	-\$37,602	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	849.82%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,197,400	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,441	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mapleton Village**

Unit Code: **072/055/32** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$652,936**

Equalized Assessed Valuation: **\$5,981,237**

Population: **270**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$39,422**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$189,964	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$704	\$866	\$533
Revenue Collected During FY 15:	\$101,358	\$288,431	\$121,355
Expenditures During FY 15:	\$155,528	\$274,051	\$113,026
Per Capita Revenue:	\$375	\$714	\$328
Per Capita Expenditures:	\$576	\$690	\$307
Revenues over (under) Expenditures:	-\$54,170	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	87.31%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$135,794	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$503	\$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:	\$10,666	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$125,128	\$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:	\$79,186	\$417,897	\$29,671
Per Capita Debt:	\$293	\$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:	\$1,233,632	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4,569	\$2,382	\$952
Revenue Collected During FY 15:	\$398,606	\$255,721	\$88,075
Expenditures During FY 15:	\$392,869	\$244,740	\$95,060
Per Capita Revenue:	\$1,476	\$672	\$238
Per Capita Expenditures:	\$1,455	\$680	\$254
Operating Income (loss):	\$5,737	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	315.47%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,239,369	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,590	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Maquon Village**

Unit Code: **048/040/32** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$154,773**

Equalized Assessed Valuation: **\$1,638,764**

Population: **300**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$18,588**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,083	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$134	\$866	\$533
Revenue Collected During FY 15:	\$93,154	\$288,431	\$121,355
Expenditures During FY 15:	\$69,278	\$274,051	\$113,026
Per Capita Revenue:	\$311	\$714	\$328
Per Capita Expenditures:	\$231	\$690	\$307
Revenues over (under) Expenditures:	\$23,876	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	92.32%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$63,959	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$213	\$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:	\$77,112	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$13,153	\$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:	\$121,908	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$406	\$2,382	\$952
Revenue Collected During FY 15:	\$54,301	\$255,721	\$88,075
Expenditures During FY 15:	\$39,984	\$244,740	\$95,060
Per Capita Revenue:	\$181	\$672	\$238
Per Capita Expenditures:	\$133	\$680	\$254
Operating Income (loss):	\$14,317	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	340.70%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$136,225	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$454	\$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:	\$2,363,265	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$309	\$612	\$463
Revenue Collected During FY 15:	\$4,390,643	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,261,136	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$574	\$821	\$659
Per Capita Expenditures:	\$557	\$803	\$645
Revenues over (under) Expenditures:	\$129,507	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	55.74%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,375,188	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$311	\$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:	\$1,529,948	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,228,937	-\$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:	\$17,975,506	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,350	\$1,434	\$715
General Obligation Debt over EAV:	1.18%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,777,779	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$886	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,130,401	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,954,435	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$279	\$487	\$345
Per Capita Expenditures:	\$256	\$471	\$335
Operating Income (loss):	\$175,966	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	356.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,958,135	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$910	\$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:	\$425,700	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$443	\$866	\$533
Revenue Collected During FY 15:	\$486,719	\$288,431	\$121,355
Expenditures During FY 15:	\$487,793	\$274,051	\$113,026
Per Capita Revenue:	\$507	\$714	\$328
Per Capita Expenditures:	\$508	\$690	\$307
Revenues over (under) Expenditures:	-\$1,074	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	87.05%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$424,626	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$442	\$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:	\$30,832	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$393,794	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$161,521	\$417,897	\$29,671
Per Capita Debt:	\$168	\$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:	\$1,118,555	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.165	\$2,382	\$952
Revenue Collected During FY 15:	\$416,793	\$255,721	\$88,075
Expenditures During FY 15:	\$274,033	\$244,740	\$95,060
Per Capita Revenue:	\$434	\$672	\$238
Per Capita Expenditures:	\$285	\$680	\$254
Operating Income (loss):	\$142,760	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	460.28%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,261,315	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,314	\$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:	\$19,385,544	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,112	\$612	\$463
Revenue Collected During FY 15:	\$29,426,928	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$26,077,772	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,688	\$821	\$659
Per Capita Expenditures:	\$1,495	\$803	\$645
Revenues over (under) Expenditures:	\$3,349,156	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	72.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$18,832,839	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,080	\$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:	\$6,306,101	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,552,954	-\$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:	\$58,320,197	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,344	\$1,434	\$715
General Obligation Debt over EAV:	15.09%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$18,745,618	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.075	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,714,659	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,529,064	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$385	\$487	\$345
Per Capita Expenditures:	\$374	\$471	\$335
Operating Income (loss):	\$185,595	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	287.60%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$18,777,549	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.077	\$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: **Marissa Village**

Unit Code: **088/085/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,362,394**

Equalized Assessed Valuation: **\$16,060,374**

Population: **1,979**

Employees:

Full Time: **12**

Part Time: **33**

Salaries Paid: **\$698,056**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$400,852	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$203	\$612	\$463
Revenue Collected During FY 15:	\$1,635,434	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,499,941	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$826	\$821	\$659
Per Capita Expenditures:	\$758	\$803	\$645
Revenues over (under) Expenditures:	\$135,493	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	29.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$436,303	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$220	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$190,956	\$7,168	\$
Total Unreserved Funds:	\$245,347	\$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:	\$4,779,590	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,415	\$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:	\$5,599,670	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,830	\$1,618	\$1,243
Revenue Collected During FY 15:	\$684,428	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,124,934	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$346	\$487	\$345
Per Capita Expenditures:	\$568	\$471	\$335
Operating Income (loss):	-\$440,506	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	467.51%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,259,206	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,658	\$1,649	\$1,285



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

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:	\$2,035,115	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$3,667	\$866	\$533
Revenue Collected During FY 15:	\$4,201,790	\$288,431	\$121,355
Expenditures During FY 15:	\$3,967,934	\$274,051	\$113,026
Per Capita Revenue:	\$7,571	\$714	\$328
Per Capita Expenditures:	\$7,149	\$690	\$307
Revenues over (under) Expenditures:	\$233,856	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	53.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$2,128,971	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$3,836	\$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:	\$289,681	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,839,290	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,184,828	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,937	\$2,382	\$952
Revenue Collected During FY 15:	\$171,282	\$255,721	\$88,075
Expenditures During FY 15:	\$298,836	\$244,740	\$95,060
Per Capita Revenue:	\$309	\$672	\$238
Per Capita Expenditures:	\$538	\$680	\$254
Operating Income (loss):	-\$127,554	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	735.28%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,197,274	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,959	\$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="105"/>
Part Time:	<input type="text" value="47"/>
Salaries Paid:	<input type="text" value="\$7,641,965"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$95,479	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$8	\$612	\$463
Revenue Collected During FY 15:	\$18,888,537	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$16,741,632	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,489	\$821	\$659
Per Capita Expenditures:	\$1,319	\$803	\$645
Revenues over (under) Expenditures:	\$2,146,905	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	16.25%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,720,788	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$214	\$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:	\$628,824	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$7,641,252	-\$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:	\$45,959,257	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,622	\$1,434	\$715
General Obligation Debt over EAV:	30.98%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,778,275	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$455	\$1,618	\$1,243
Revenue Collected During FY 15:	\$12,059,046	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,197,861	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$950	\$487	\$345
Per Capita Expenditures:	\$488	\$471	\$335
Operating Income (loss):	\$5,861,185	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	176.69%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,951,167	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$863	\$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:	\$114,530	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$73	\$612	\$463
Revenue Collected During FY 15:	\$798,322	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$680,676	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$510	\$821	\$659
Per Capita Expenditures:	\$435	\$803	\$645
Revenues over (under) Expenditures:	\$117,646	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	41.68%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$283,676	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$181	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$484,066	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$200,390	-\$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:	\$1,383,728	\$9,823,032	\$2,646,376
Per Capita Debt:	\$884	\$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:	\$1,411,700	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$902	\$1,618	\$1,243
Revenue Collected During FY 15:	\$364,622	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$367,323	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$233	\$487	\$345
Per Capita Expenditures:	\$235	\$471	\$335
Operating Income (loss):	-\$2,701	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	383.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,408,999	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$900	\$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="12"/>
Part Time:	<input type="text" value="12"/>
Salaries Paid:	<input type="text" value="\$603,974"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,011,451	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$358	\$612	\$463
Revenue Collected During FY 15:	\$1,236,063	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,285,035	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$438	\$821	\$659
Per Capita Expenditures:	\$455	\$803	\$645
Revenues over (under) Expenditures:	-\$48,972	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	74.90%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$962,479	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$341	\$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:	\$212,890	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$749,589	-\$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:	\$1,699,469	\$9,823,032	\$2,646,376
Per Capita Debt:	\$602	\$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:	\$1,612,622	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$571	\$1,618	\$1,243
Revenue Collected During FY 15:	\$803,679	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$769,517	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$285	\$487	\$345
Per Capita Expenditures:	\$272	\$471	\$335
Operating Income (loss):	\$34,162	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	214.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,646,784	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$583	\$1,649	\$1,285



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:	\$2,637,169	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$518	\$612	\$463
Revenue Collected During FY 15:	\$4,307,788	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,267,586	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$846	\$821	\$659
Per Capita Expenditures:	\$838	\$803	\$645
Revenues over (under) Expenditures:	\$40,202	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	59.26%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,529,138	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$496	\$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:	\$2,378,450	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$625,724	-\$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:	\$7,740,373	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,520	\$1,434	\$715
General Obligation Debt over EAV:	1.40%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,053,276	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,581	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,368,787	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,650,933	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$465	\$487	\$345
Per Capita Expenditures:	\$324	\$471	\$335
Operating Income (loss):	\$717,854	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	532.25%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,787,130	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,725	\$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="36"/>
Part Time:	<input type="text" value="39"/>
Salaries Paid:	<input type="text" value="\$2,022,942"/>

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,895,142	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$736	\$612	\$463
Revenue Collected During FY 15:	\$2,530,548	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,850,233	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$643	\$821	\$659
Per Capita Expenditures:	\$725	\$803	\$645
Revenues over (under) Expenditures:	-\$319,685	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	101.88%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,903,864	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$738	\$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:	\$746,980	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,893,731	-\$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:	\$1,076,495	\$9,823,032	\$2,646,376
Per Capita Debt:	\$274	\$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:	\$18,322,087	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.659	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,385,333	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,125,659	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$2.641	\$487	\$345
Per Capita Expenditures:	\$2.575	\$471	\$335
Operating Income (loss):	\$259,674	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	180.29%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$18,255,059	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.642	\$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:	-\$504,537	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$432	\$612	\$463
Revenue Collected During FY 15:	\$544,448	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$571,205	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$467	\$821	\$659
Per Capita Expenditures:	\$489	\$803	\$645
Revenues over (under) Expenditures:	-\$26,757	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-93.01%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$531,294	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$455	\$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:	\$810,804	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$988,697	-\$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:	\$857,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$734	\$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:	\$3,891,678	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3,335	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,323,911	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,032,805	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,134	\$487	\$345
Per Capita Expenditures:	\$885	\$471	\$335
Operating Income (loss):	\$291,106	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	404.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,182,784	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,584	\$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:	\$714,968	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,877	\$866	\$533
Revenue Collected During FY 15:	\$127,699	\$288,431	\$121,355
Expenditures During FY 15:	\$85,813	\$274,051	\$113,026
Per Capita Revenue:	\$335	\$714	\$328
Per Capita Expenditures:	\$225	\$690	\$307
Revenues over (under) Expenditures:	\$41,886	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	881.98%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$756,854	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,986	\$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:	\$756,854	\$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:	\$131.596	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$345	\$2,382	\$952
Revenue Collected During FY 15:	\$12.837	\$255,721	\$88,075
Expenditures During FY 15:	\$37.449	\$244,740	\$95,060
Per Capita Revenue:	\$34	\$672	\$238
Per Capita Expenditures:	\$98	\$680	\$254
Operating Income (loss):	-\$24.612	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	285.68%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$106.984	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$281	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,442,900		
Equalized Assessed Valuation:	\$185,274,300		
Population:	7,487		
Employees:			
Full Time:	38		
Part Time:	37		
Salaries Paid:	\$2,521,546		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,422,037	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$323	\$612	\$463
Revenue Collected During FY 15:	\$4,484,108	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,730,057	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$599	\$821	\$659
Per Capita Expenditures:	\$632	\$803	\$645
Revenues over (under) Expenditures:	-\$245,949	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	47.37%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,240,461	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$299	\$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:	\$209,004	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,054,587	-\$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:	\$4,683,298	\$9,823,032	\$2,646,376
Per Capita Debt:	\$626	\$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:	\$8,289,441	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.107	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,490,735	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,445,607	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$333	\$487	\$345
Per Capita Expenditures:	\$327	\$471	\$335
Operating Income (loss):	\$45,128	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	338.17%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,270,196	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.105	\$1,649	\$1,285



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="51"/>
Part Time:	<input type="text" value="39"/>
Salaries Paid:	<input type="text" value="\$3,726,606"/>

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:	\$82,538	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$11	\$612	\$463
Revenue Collected During FY 15:	\$6,173,196	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,832,906	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$825	\$821	\$659
Per Capita Expenditures:	\$646	\$803	\$645
Revenues over (under) Expenditures:	\$1,340,290	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	27.91%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,349,055	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$180	\$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:	\$1,601,367	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$653,768	-\$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:	\$10,822,979	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,446	\$1,434	\$715
General Obligation Debt over EAV:	4.23%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$28,035,415	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.747	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,766,802	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,181,213	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.439	\$487	\$345
Per Capita Expenditures:	\$1.361	\$471	\$335
Operating Income (loss):	\$585,589	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	280.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$28,575,298	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.819	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mason Town**

Unit Code: **025/035/31** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$782,200**

Equalized Assessed Valuation: **\$1,768,262**

Population: **345**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$24,228**

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:	\$156,542	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$454	\$866	\$533
Revenue Collected During FY 15:	\$93,790	\$288,431	\$121,355
Expenditures During FY 15:	\$93,434	\$274,051	\$113,026
Per Capita Revenue:	\$272	\$714	\$328
Per Capita Expenditures:	\$271	\$690	\$307
Revenues over (under) Expenditures:	\$356	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	171.92%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$160,636	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$466	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,542	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$81,094	\$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:	\$212,000	\$417,897	\$29,671
Per Capita Debt:	\$614	\$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:	\$665,892	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,930	\$2,382	\$952
Revenue Collected During FY 15:	\$68,301	\$255,721	\$88,075
Expenditures During FY 15:	\$71,129	\$244,740	\$95,060
Per Capita Revenue:	\$198	\$672	\$238
Per Capita Expenditures:	\$206	\$680	\$254
Operating Income (loss):	-\$2,828	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	926.94%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$659,326	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,911	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Mason City City

Unit Code: 060/040/30 **County:** Mason

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$7,351,400

Equalized Assessed Valuation: \$15,943,959

Population: 2,558

Employees:

Full Time: 12

Part Time: 5

Salaries Paid: \$556,328

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$601,959	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$235	\$612	\$463
Revenue Collected During FY 15:	\$924,628	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$961,955	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$361	\$821	\$659
Per Capita Expenditures:	\$376	\$803	\$645
Revenues over (under) Expenditures:	-\$37,327	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	59.42%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$571,632	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$223	\$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:	\$450,436	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$121,196	-\$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:	\$1,966,588	\$9,823,032	\$2,646,376
Per Capita Debt:	\$769	\$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:	\$2,301,085	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$900	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,069,235	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$596,335	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$418	\$487	\$345
Per Capita Expenditures:	\$233	\$471	\$335
Operating Income (loss):	\$472,900	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	465.17%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,773,985	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.084	\$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:	\$220,577	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$313	\$866	\$533
Revenue Collected During FY 15:	\$464,715	\$288,431	\$121,355
Expenditures During FY 15:	\$478,732	\$274,051	\$113,026
Per Capita Revenue:	\$659	\$714	\$328
Per Capita Expenditures:	\$679	\$690	\$307
Revenues over (under) Expenditures:	-\$14,017	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	41.88%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$200,500	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$284	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,736	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$164,764	\$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:	\$258,670	\$417,897	\$29,671
Per Capita Debt:	\$367	\$998	\$81
General Obligation Debt over EAV:	2.77%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$251,010	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$356	\$2,382	\$952
Revenue Collected During FY 15:	\$142,172	\$255,721	\$88,075
Expenditures During FY 15:	\$167,791	\$244,740	\$95,060
Per Capita Revenue:	\$202	\$672	\$238
Per Capita Expenditures:	\$238	\$680	\$254
Operating Income (loss):	-\$25,619	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	129.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$216,981	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$308	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Matteson Village	
Unit Code:	016/340/32	County: Cook
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$43,296,580	
Equalized Assessed Valuation:	\$384,544,247	
Population:	19,009	
Employees:		
Full Time:	140	
Part Time:	126	
Salaries Paid:	\$10,898,011	

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:	-\$1,129,584	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$59	\$612	\$463
Revenue Collected During FY 15:	\$25,191,912	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$22,364,444	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,325	\$821	\$659
Per Capita Expenditures:	\$1,177	\$803	\$645
Revenues over (under) Expenditures:	\$2,827,468	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	4.31%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$962,854	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$51	\$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:	\$21,833,557	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$15,365,662	-\$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:	\$64,957,756	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,417	\$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:	\$31,259,154	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,644	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,227,352	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,747,189	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$328	\$487	\$345
Per Capita Expenditures:	\$355	\$471	\$335
Operating Income (loss):	-\$519,837	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	455.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$30,739,317	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,617	\$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:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,381,333		
Equalized Assessed Valuation:	\$190,432,435		
Population:	18,555		
Employees:			
	Full Time:	149	
	Part Time:	41	
	Salaries Paid:	\$8,925,558	

Blended Component Units

Number Submitted = 1
 Mattoon Foreign Fire Insurance Tax Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,985,788	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$430	\$612	\$463
Revenue Collected During FY 15:	\$20,166,133	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$19,348,571	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,087	\$821	\$659
Per Capita Expenditures:	\$1,043	\$803	\$645
Revenues over (under) Expenditures:	\$817,562	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	45.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,749,348	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$472	\$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:	\$4,249,042	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$6,275,774	-\$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:	\$30,701,501	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,655	\$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:	\$27,778,020	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,497	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,214,340	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,901,984	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$443	\$487	\$345
Per Capita Expenditures:	\$372	\$471	\$335
Operating Income (loss):	\$1,312,356	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	421.48%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$29,090,376	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,568	\$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:	\$21,737	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$156	\$866	\$533
Revenue Collected During FY 15:	\$25,234	\$288,431	\$121,355
Expenditures During FY 15:	\$12,066	\$274,051	\$113,026
Per Capita Revenue:	\$182	\$714	\$328
Per Capita Expenditures:	\$87	\$690	\$307
Revenues over (under) Expenditures:	\$13,168	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	289.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$34,905	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$251	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$34,905	\$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: **Maywood Village**

Unit Code: **016/345/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,105,792**

Equalized Assessed Valuation: **\$197,328,202**

Population: **24,090**

Employees:

 Full Time: **152**

 Part Time: **35**

 Salaries Paid: **\$12,576,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$12,723,618	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$528	\$612	\$463
Revenue Collected During FY 15:	\$24,809,517	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$25,012,542	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,030	\$821	\$659
Per Capita Expenditures:	\$1,038	\$803	\$645
Revenues over (under) Expenditures:	-\$203,025	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-51.30%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$12,831,092	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$533	\$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:	\$18,176,916	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$48,351,377	-\$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:	\$41,730,434	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,732	\$1,434	\$715
General Obligation Debt over EAV:	8.28%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,198,146	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$382	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,809,146	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$9,241,796	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$366	\$487	\$345
Per Capita Expenditures:	\$384	\$471	\$335
Operating Income (loss):	-\$432,650	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	94.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,765,496	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$364	\$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:	Mazon Village	
Unit Code:	032/055/32	County: Grundy
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,687,800	
Equalized Assessed Valuation:	\$17,356,033	
Population:	1,015	
Employees:		
Full Time:	2	
Part Time:	2	
Salaries Paid:	\$229,690	

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:	\$878,531	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$866	\$612	\$463
Revenue Collected During FY 15:	\$747,813	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$790,166	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$737	\$821	\$659
Per Capita Expenditures:	\$778	\$803	\$645
Revenues over (under) Expenditures:	-\$42,353	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	105.82%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$836,178	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$824	\$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:	\$228,630	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$607,548	-\$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:	\$72,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$71	\$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:	\$4,735,396	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.665	\$1,618	\$1,243
Revenue Collected During FY 15:	\$377,123	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$413,628	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$372	\$487	\$345
Per Capita Expenditures:	\$408	\$471	\$335
Operating Income (loss):	-\$36,505	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1136.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,698,891	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.629	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,861,451		
Equalized Assessed Valuation:	\$90,911,727		
Population:	231		
Employees:			
Full Time:	69		
Part Time:	13		
Salaries Paid:	\$3,894,394		

Blended Component Units

Number Submitted = 3
 911 Emergency Telephone System Board
 Firefighter Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,575,972	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$11,151	\$866	\$533
Revenue Collected During FY 15:	\$11,447,783	\$288,431	\$121,355
Expenditures During FY 15:	\$9,657,749	\$274,051	\$113,026
Per Capita Revenue:	\$49,558	\$714	\$328
Per Capita Expenditures:	\$41,808	\$690	\$307
Revenues over (under) Expenditures:	\$1,790,034	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	51.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$4,995,476	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$21,625	\$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:	\$3,920,231	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$37,302,562	\$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:	\$43,793,057	\$417,897	\$29,671
Per Capita Debt:	\$189,580	\$998	\$81
General Obligation Debt over EAV:	42.28%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$16,806,666	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$72.756	\$2,382	\$952
Revenue Collected During FY 15:	\$11,246,020	\$255,721	\$88,075
Expenditures During FY 15:	\$10,692,315	\$244,740	\$95,060
Per Capita Revenue:	\$48.684	\$672	\$238
Per Capita Expenditures:	\$46.287	\$680	\$254
Operating Income (loss):	\$553,705	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	156.48%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$16,730,901	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$72.428	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mc Cullom Lake Village**

Unit Code: **063/080/32** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,521,150**

Equalized Assessed Valuation: **\$10,494,227**

Population: **1,075**

Employees:

 Full Time: **2**

 Part Time: **16**

 Salaries Paid: **\$311,759**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$39,831	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$37	\$612	\$463
Revenue Collected During FY 15:	\$719,359	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$779,244	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$669	\$821	\$659
Per Capita Expenditures:	\$725	\$803	\$645
Revenues over (under) Expenditures:	-\$59,885	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-2.57%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$20,054	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$19	\$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:	\$49,167	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$138,889	-\$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:	\$1,930,149	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,795	\$1,434	\$715
General Obligation Debt over EAV:	9.86%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,273,731	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,115	\$1,618	\$1,243
Revenue Collected During FY 15:	\$400,879	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$223,198	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$373	\$487	\$345
Per Capita Expenditures:	\$208	\$471	\$335
Operating Income (loss):	\$177,681	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1098.31%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,451,412	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,280	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,733,492		
Equalized Assessed Valuation:	\$544,308,141		
Population:	26,992		
Employees:			
Full Time:	130		
Part Time:	100		
Salaries Paid:	\$10,387,419		

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:	\$10,491,730	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$389	\$494	\$440
Revenue Collected During FY 15:	\$22,229,076	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$18,555,264	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$824	\$1,072	\$1,060
Per Capita Expenditures:	\$687	\$1,025	\$976
Revenues over (under) Expenditures:	\$3,673,812	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	64.62%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$11,989,850	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$444	\$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:	\$4,240,594	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$11,961,822	-\$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:	\$17,277,214	\$108,290,695	\$65,832,873
Per Capita Debt:	\$640	\$2,035	\$1,592
General Obligation Debt over EAV:	3.17%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$46,166,310	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,710	\$1,364	\$1,150
Revenue Collected During FY 15:	\$5,538,537	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$6,301,179	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$205	\$438	\$323
Per Capita Expenditures:	\$233	\$428	\$330
Operating Income (loss):	-\$762,642	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	718.92%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$45,300,659	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,678	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mc Lean Village**

Unit Code: **064/090/32** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,270,127**

Equalized Assessed Valuation: **\$11,174,505**

Population: **830**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$229,904**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$654,563	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$789	\$866	\$533
Revenue Collected During FY 15:	\$665,639	\$288,431	\$121,355
Expenditures During FY 15:	\$447,311	\$274,051	\$113,026
Per Capita Revenue:	\$802	\$714	\$328
Per Capita Expenditures:	\$539	\$690	\$307
Revenues over (under) Expenditures:	\$218,328	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	195.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$872,891	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,052	\$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:	\$107,220	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$594,164	\$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:	\$318,000	\$417,897	\$29,671
Per Capita Debt:	\$383	\$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:	\$1,784,172	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,150	\$2,382	\$952
Revenue Collected During FY 15:	\$329,272	\$255,721	\$88,075
Expenditures During FY 15:	\$325,449	\$244,740	\$95,060
Per Capita Revenue:	\$397	\$672	\$238
Per Capita Expenditures:	\$392	\$680	\$254
Operating Income (loss):	\$3,823	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	549.39%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,787,995	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,154	\$2,364	\$984



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Leansboro City	
Unit Code:	033/025/30	County: Hamilton
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,068,710	
Equalized Assessed Valuation:	\$16,320,302	
Population:	2,883	
Employees:		
Full Time:	31	
Part Time:	52	
Salaries Paid:	\$1,215,997	

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:	\$2,463,808	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$855	\$612	\$463
Revenue Collected During FY 15:	\$1,497,948	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,730,390	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$520	\$821	\$659
Per Capita Expenditures:	\$600	\$803	\$645
Revenues over (under) Expenditures:	-\$232,442	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	153.00%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,647,424	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$918	\$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:	\$881,948	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$730,965	-\$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:	\$3,510,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,217	\$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:	\$6,089,906	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,112	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,347,435	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,576,531	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,855	\$487	\$345
Per Capita Expenditures:	\$1,587	\$471	\$335
Operating Income (loss):	\$770,904	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	140.79%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,443,137	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,235	\$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:	\$205,638	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$722	\$866	\$533
Revenue Collected During FY 15:	\$155,011	\$288,431	\$121,355
Expenditures During FY 15:	\$118,679	\$274,051	\$113,026
Per Capita Revenue:	\$544	\$714	\$328
Per Capita Expenditures:	\$416	\$690	\$307
Revenues over (under) Expenditures:	\$36,332	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	198.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$235,167	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$825	\$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:	\$14,306	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$220,861	\$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:	\$836,906	\$417,897	\$29,671
Per Capita Debt:	\$2,937	\$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:	\$2,016,735	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$7.076	\$2,382	\$952
Revenue Collected During FY 15:	\$140,984	\$255,721	\$88,075
Expenditures During FY 15:	\$165,060	\$244,740	\$95,060
Per Capita Revenue:	\$495	\$672	\$238
Per Capita Expenditures:	\$579	\$680	\$254
Operating Income (loss):	-\$24,076	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1211.37%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,999,492	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$7.016	\$2,364	\$984



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mechanicsburg Village**

Unit Code: 083/075/32 County: Sangamon

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$468,123

Equalized Assessed Valuation: \$3,952,595

Population: 600

Employees:

 Full Time: _____

 Part Time: 4

 Salaries Paid: \$17,346

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$365,450	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$609	\$866	\$533
Revenue Collected During FY 15:	\$466,925	\$288,431	\$121,355
Expenditures During FY 15:	\$391,376	\$274,051	\$113,026
Per Capita Revenue:	\$778	\$714	\$328
Per Capita Expenditures:	\$652	\$690	\$307
Revenues over (under) Expenditures:	\$75,549	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	112.68%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$440,999	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$735	\$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:	\$14,850	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$1,623,851	\$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:	\$2,064,493	\$417,897	\$29,671
Per Capita Debt:	\$3,441	\$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:	\$81,548	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$466	\$866	\$533
Revenue Collected During FY 15:	\$20,099	\$288,431	\$121,355
Expenditures During FY 15:	\$15,033	\$274,051	\$113,026
Per Capita Revenue:	\$115	\$714	\$328
Per Capita Expenditures:	\$86	\$690	\$307
Revenues over (under) Expenditures:	\$5,066	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	574.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$86,375	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$494	\$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:	\$86,375	\$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:	\$75,000	\$417,897	\$29,671
Per Capita Debt:	\$429	\$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:	\$204,887	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.171	\$2,382	\$952
Revenue Collected During FY 15:	\$31.575	\$255,721	\$88,075
Expenditures During FY 15:	\$34.010	\$244,740	\$95,060
Per Capita Revenue:	\$180	\$672	\$238
Per Capita Expenditures:	\$194	\$680	\$254
Operating Income (loss):	-\$2.435	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	595.97%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$202.691	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.158	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Medora Village**

Unit Code: **056/065/32** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$408,200**

Equalized Assessed Valuation: **\$2,480,558**

Population: **500**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$56,869**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$171,637	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$343	\$866	\$533
Revenue Collected During FY 15:	\$108,717	\$288,431	\$121,355
Expenditures During FY 15:	\$96,942	\$274,051	\$113,026
Per Capita Revenue:	\$217	\$714	\$328
Per Capita Expenditures:	\$194	\$690	\$307
Revenues over (under) Expenditures:	\$11,775	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	150.04%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$145,456	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$291	\$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:	\$145,456	\$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:	\$109,190	\$417,897	\$29,671
Per Capita Debt:	\$218	\$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:	\$911.650	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.823	\$2,382	\$952
Revenue Collected During FY 15:	\$189.661	\$255,721	\$88,075
Expenditures During FY 15:	\$258.816	\$244,740	\$95,060
Per Capita Revenue:	\$379	\$672	\$238
Per Capita Expenditures:	\$518	\$680	\$254
Operating Income (loss):	-\$69.155	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	340.18%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$880.451	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.761	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Melrose Park Village**

Unit Code: **016/350/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,295,182**

Equalized Assessed Valuation: **\$531,530,265**

Population: **25,518**

Employees:

Full Time: **256**

Part Time: **111**

Salaries Paid: **\$18,385,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,993,891	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$470	\$494	\$440
Revenue Collected During FY 15:	\$50,330,358	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$49,454,570	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,972	\$1,072	\$1,060
Per Capita Expenditures:	\$1,938	\$1,025	\$976
Revenues over (under) Expenditures:	\$875,788	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	22.34%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$11,046,486	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$433	\$494	\$453

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,551,424	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$222,697,744	-\$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:	\$277,493,744	\$108,290,695	\$65,832,873
Per Capita Debt:	\$10,874	\$2,035	\$1,592
General Obligation Debt over EAV:	10.37%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$44,431,906	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,741	\$1,364	\$1,150
Revenue Collected During FY 15:	\$25,119,966	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$20,076,201	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$984	\$438	\$323
Per Capita Expenditures:	\$787	\$428	\$330
Operating Income (loss):	\$5,043,765	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	246.44%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$49,475,671	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,939	\$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:	\$419,099	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$927	\$866	\$533
Revenue Collected During FY 15:	\$173,668	\$288,431	\$121,355
Expenditures During FY 15:	\$192,798	\$274,051	\$113,026
Per Capita Revenue:	\$384	\$714	\$328
Per Capita Expenditures:	\$427	\$690	\$307
Revenues over (under) Expenditures:	-\$19,130	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	207.45%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$399,969	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$885	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,904	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$345,065	\$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:	\$335,000	\$417,897	\$29,671
Per Capita Debt:	\$741	\$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:	\$396,982	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$878	\$2,382	\$952
Revenue Collected During FY 15:	\$132,183	\$255,721	\$88,075
Expenditures During FY 15:	\$120,004	\$244,740	\$95,060
Per Capita Revenue:	\$292	\$672	\$238
Per Capita Expenditures:	\$265	\$680	\$254
Operating Income (loss):	\$12,179	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	340.96%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$409,161	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$905	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Mendon Village**

Unit Code: **001/055/32** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$248,085**

Equalized Assessed Valuation: **\$6,658,709**

Population: **942**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$116,546**

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:	\$524,488	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$557	\$866	\$533
Revenue Collected During FY 15:	\$273,533	\$288,431	\$121,355
Expenditures During FY 15:	\$180,920	\$274,051	\$113,026
Per Capita Revenue:	\$290	\$714	\$328
Per Capita Expenditures:	\$192	\$690	\$307
Revenues over (under) Expenditures:	\$92,613	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	341.09%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$617,101	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$655	\$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:	\$634,183	\$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:	\$1,477,404	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,568	\$2,382	\$952
Revenue Collected During FY 15:	\$262,907	\$255,721	\$88,075
Expenditures During FY 15:	\$178,160	\$244,740	\$95,060
Per Capita Revenue:	\$279	\$672	\$238
Per Capita Expenditures:	\$189	\$680	\$254
Operating Income (loss):	\$84,747	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	876.82%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,562,151	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,658	\$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:	\$4,519,566	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$611	\$612	\$463
Revenue Collected During FY 15:	\$7,484,999	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,042,923	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,012	\$821	\$659
Per Capita Expenditures:	\$1,087	\$803	\$645
Revenues over (under) Expenditures:	-\$557,924	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	49.51%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,982,279	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$538	\$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:	\$8,454,036	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,343,605	-\$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:	\$3,245,481	\$9,823,032	\$2,646,376
Per Capita Debt:	\$439	\$1,434	\$715
General Obligation Debt over EAV:	0.74%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,022,367	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,355	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,762,844	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,480,047	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$374	\$487	\$345
Per Capita Expenditures:	\$335	\$471	\$335
Operating Income (loss):	\$282,797	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	415.52%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,305,164	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,393	\$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:	\$65,687	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$265	\$866	\$533
Revenue Collected During FY 15:	\$55,679	\$288,431	\$121,355
Expenditures During FY 15:	\$44,986	\$274,051	\$113,026
Per Capita Revenue:	\$225	\$714	\$328
Per Capita Expenditures:	\$181	\$690	\$307
Revenues over (under) Expenditures:	\$10,693	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	169.79%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$76,380	\$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:	\$	\$5,333	\$
Total Unreserved Funds:	\$558,337	\$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: **Meredosia Village**

Unit Code: **069/035/32** County: **Morgan**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$719,000**

Equalized Assessed Valuation: **\$5,999,513**

Population: **1,041**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$214,183**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$469,715	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$451	\$612	\$463
Revenue Collected During FY 15:	\$543,820	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$443,542	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$522	\$821	\$659
Per Capita Expenditures:	\$426	\$803	\$645
Revenues over (under) Expenditures:	\$100,278	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	125.51%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$556,690	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$535	\$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:	\$339,069	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$342,648	-\$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:	\$360,520	\$9,823,032	\$2,646,376
Per Capita Debt:	\$346	\$1,434	\$715
General Obligation Debt over EAV:	5.01%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,311,489	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,260	\$1,618	\$1,243
Revenue Collected During FY 15:	\$288,933	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$221,663	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$278	\$487	\$345
Per Capita Expenditures:	\$213	\$471	\$335
Operating Income (loss):	\$67,270	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	622.01%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,378,759	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,324	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,769,590		
Equalized Assessed Valuation:	\$37,844,105		
Population:	1,894		
Employees:			
	Full Time:		
	Part Time:	100	
	Salaries Paid:	\$1,185,000	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$740,293	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$391	\$612	\$463
Revenue Collected During FY 15:	\$1,907,150	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,640,305	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,007	\$821	\$659
Per Capita Expenditures:	\$1,394	\$803	\$645
Revenues over (under) Expenditures:	-\$733,155	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-1.51%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$39,872	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$21	\$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:	\$513,478	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$445,648	-\$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:	\$2,217,596	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,171	\$1,434	\$715
General Obligation Debt over EAV:	3.87%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,706,445	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,429	\$1,618	\$1,243
Revenue Collected During FY 15:	\$912,730	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$462,229	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$482	\$487	\$345
Per Capita Expenditures:	\$244	\$471	\$335
Operating Income (loss):	\$450,501	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	383.35%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,771,946	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$936	\$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: **Metamora Village**

Unit Code: **102/045/32** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,481,428**

Equalized Assessed Valuation: **\$61,988,895**

Population: **3,636**

Employees:

 Full Time: **13**

 Part Time: **12**

 Salaries Paid: **\$734,007**

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:	\$4,114,107	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,131	\$612	\$463
Revenue Collected During FY 15:	\$2,018,736	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,876,881	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$555	\$821	\$659
Per Capita Expenditures:	\$516	\$803	\$645
Revenues over (under) Expenditures:	\$141,855	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	223.97%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,203,708	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,156	\$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:	\$1,674,520	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,529,188	-\$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:	\$3,072,974	\$9,823,032	\$2,646,376
Per Capita Debt:	\$845	\$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:	\$5,517,220	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,517	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,224,580	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,135,197	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$337	\$487	\$345
Per Capita Expenditures:	\$312	\$471	\$335
Operating Income (loss):	\$89,383	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	498.49%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,658,857	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,556	\$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:	\$91,529	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$484	\$866	\$533
Revenue Collected During FY 15:	\$66,381	\$288,431	\$121,355
Expenditures During FY 15:	\$76,891	\$274,051	\$113,026
Per Capita Revenue:	\$351	\$714	\$328
Per Capita Expenditures:	\$407	\$690	\$307
Revenues over (under) Expenditures:	-\$10,510	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	105.37%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$81,019	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$429	\$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:	\$5,025	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$75,994	\$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:	\$125,877	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$666	\$2,382	\$952
Revenue Collected During FY 15:	\$306,081	\$255,721	\$88,075
Expenditures During FY 15:	\$47,470	\$244,740	\$95,060
Per Capita Revenue:	\$1,619	\$672	\$238
Per Capita Expenditures:	\$251	\$680	\$254
Operating Income (loss):	\$258,611	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	809.96%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$384,488	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,034	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Metropolis City**

Unit Code: **061/020/30** County: **Massac**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,309,745**

Equalized Assessed Valuation: **\$58,077,212**

Population: **6,537**

Employees:

Full Time: **88**

Part Time: **51**

Salaries Paid: **\$4,741,439**

Blended Component Units

Number Submitted = 2

Foreign Fire Insurance Board

Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,087,134	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,390	\$612	\$463
Revenue Collected During FY 15:	\$9,923,950	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,328,581	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,518	\$821	\$659
Per Capita Expenditures:	\$1,427	\$803	\$645
Revenues over (under) Expenditures:	\$595,369	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.36%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,242,764	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,261	\$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:	\$1,269,745	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,455,365	-\$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:	\$8,430,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,290	\$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:	\$28,428,259	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.349	\$1,618	\$1,243
Revenue Collected During FY 15:	\$11,868,143	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$11,250,704	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.816	\$487	\$345
Per Capita Expenditures:	\$1.721	\$471	\$335
Operating Income (loss):	\$617,439	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	258.97%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$29,135,648	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.457	\$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:	\$4,291,000	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$7,759	\$866	\$533
Revenue Collected During FY 15:	\$3,835,385	\$288,431	\$121,355
Expenditures During FY 15:	\$3,208,166	\$274,051	\$113,026
Per Capita Revenue:	\$6,936	\$714	\$328
Per Capita Expenditures:	\$5,801	\$690	\$307
Revenues over (under) Expenditures:	\$627,219	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	160.58%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$5,151,533	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$9,316	\$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:	\$584,979	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$4,655,845	\$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:	\$5,010,000	\$417,897	\$29,671
Per Capita Debt:	\$9,060	\$998	\$81
General Obligation Debt over EAV:	1.52%	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:	\$235,701	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$727	\$866	\$533
Revenue Collected During FY 15:	\$73,882	\$288,431	\$121,355
Expenditures During FY 15:	\$34,576	\$274,051	\$113,026
Per Capita Revenue:	\$228	\$714	\$328
Per Capita Expenditures:	\$107	\$690	\$307
Revenues over (under) Expenditures:	\$39,306	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	795.37%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$275,007	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$849	\$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:	\$60,544	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$214,463	\$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:	\$128,851	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$398	\$2,382	\$952
Revenue Collected During FY 15:	\$44,751	\$255,721	\$88,075
Expenditures During FY 15:	\$52,085	\$244,740	\$95,060
Per Capita Revenue:	\$138	\$672	\$238
Per Capita Expenditures:	\$161	\$680	\$254
Operating Income (loss):	-\$7,334	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	233.31%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$121,517	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$375	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Milan Village**

Unit Code: **081/045/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,229,350**

Equalized Assessed Valuation: **\$76,050,996**

Population: **5,099**

Employees:

 Full Time: **39**

 Part Time: **22**

 Salaries Paid: **\$2,498,295**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,667,137	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$523	\$612	\$463
Revenue Collected During FY 15:	\$7,983,357	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,296,894	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,566	\$821	\$659
Per Capita Expenditures:	\$1,627	\$803	\$645
Revenues over (under) Expenditures:	-\$313,537	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	27.95%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,319,365	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$455	\$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:	\$1,423,443	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$583,041	-\$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:	\$11,003,787	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,158	\$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:	\$6,388,975	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,253	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,577,976	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,963,219	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$309	\$487	\$345
Per Capita Expenditures:	\$385	\$471	\$335
Operating Income (loss):	-\$385,243	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	313.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,164,300	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,209	\$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:	-\$210,549	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$154	\$612	\$463
Revenue Collected During FY 15:	\$698,288	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$514,389	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$510	\$821	\$659
Per Capita Expenditures:	\$376	\$803	\$645
Revenues over (under) Expenditures:	\$183,899	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-2.84%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$14,584	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$11	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,168	\$
Total Unreserved Funds:	-\$14,584	\$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:	\$	\$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:	\$1,829,105	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,336	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,163,925	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,090,915	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$850	\$487	\$345
Per Capita Expenditures:	\$797	\$471	\$335
Operating Income (loss):	\$73,010	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	173.25%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,890,049	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,381	\$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:	\$24,355	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$443	\$866	\$533
Revenue Collected During FY 15:	\$14,274	\$288,431	\$121,355
Expenditures During FY 15:	\$12,144	\$274,051	\$113,026
Per Capita Revenue:	\$260	\$714	\$328
Per Capita Expenditures:	\$221	\$690	\$307
Revenues over (under) Expenditures:	\$2,130	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	218.09%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$26,485	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$482	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$25,553	\$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:	\$128,281	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$597	\$866	\$533
Revenue Collected During FY 15:	\$59,437	\$288,431	\$121,355
Expenditures During FY 15:	\$59,853	\$274,051	\$113,026
Per Capita Revenue:	\$276	\$714	\$328
Per Capita Expenditures:	\$278	\$690	\$307
Revenues over (under) Expenditures:	-\$416	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	216.23%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$129,421	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$602	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,577	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$57,668	\$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:	\$70,000	\$417,897	\$29,671
Per Capita Debt:	\$326	\$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:	\$755,187	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,512	\$2,382	\$952
Revenue Collected During FY 15:	\$75,724	\$255,721	\$88,075
Expenditures During FY 15:	\$101,902	\$244,740	\$95,060
Per Capita Revenue:	\$352	\$672	\$238
Per Capita Expenditures:	\$474	\$680	\$254
Operating Income (loss):	-\$26,178	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	715.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$729,009	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,391	\$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:	\$433,841	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,157	\$866	\$533
Revenue Collected During FY 15:	\$100,581	\$288,431	\$121,355
Expenditures During FY 15:	\$119,767	\$274,051	\$113,026
Per Capita Revenue:	\$268	\$714	\$328
Per Capita Expenditures:	\$319	\$690	\$307
Revenues over (under) Expenditures:	-\$19,186	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	346.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$414,655	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,106	\$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:	\$90,089	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$324,566	\$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:	\$840,388	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$850	\$866	\$533
Revenue Collected During FY 15:	\$922,883	\$288,431	\$121,355
Expenditures During FY 15:	\$822,101	\$274,051	\$113,026
Per Capita Revenue:	\$933	\$714	\$328
Per Capita Expenditures:	\$831	\$690	\$307
Revenues over (under) Expenditures:	\$100,782	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	113.75%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$935,170	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$946	\$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:	\$874,449	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$134,408	\$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:	\$830,008	\$417,897	\$29,671
Per Capita Debt:	\$839	\$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:	\$1,535,135	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,552	\$2,382	\$952
Revenue Collected During FY 15:	\$391,395	\$255,721	\$88,075
Expenditures During FY 15:	\$418,109	\$244,740	\$95,060
Per Capita Revenue:	\$396	\$672	\$238
Per Capita Expenditures:	\$423	\$680	\$254
Operating Income (loss):	-\$26,714	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	362.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,514,421	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,531	\$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:	\$87,680	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$143	\$866	\$533
Revenue Collected During FY 15:	\$113,218	\$288,431	\$121,355
Expenditures During FY 15:	\$116,465	\$274,051	\$113,026
Per Capita Revenue:	\$184	\$714	\$328
Per Capita Expenditures:	\$190	\$690	\$307
Revenues over (under) Expenditures:	-\$3,247	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	72.50%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$84,433	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$138	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,071	\$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:	<input type="text" value="15"/>
Part Time:	<input type="text" value="60"/>
Salaries Paid:	<input type="text" value="\$1,064,698"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,509,798	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$376	\$612	\$463
Revenue Collected During FY 15:	\$2,658,529	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,460,846	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$661	\$821	\$659
Per Capita Expenditures:	\$612	\$803	\$645
Revenues over (under) Expenditures:	\$197,683	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	68.37%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,682,481	\$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:	\$866,197	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,649,514	-\$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:	\$6,842,352	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,702	\$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:	\$4,918,388	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,223	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,382,772	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,688,518	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$344	\$487	\$345
Per Capita Expenditures:	\$420	\$471	\$335
Operating Income (loss):	-\$305,746	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	274.66%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,637,642	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.154	\$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:	\$127,669	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$471	\$866	\$533
Revenue Collected During FY 15:	\$88,859	\$288,431	\$121,355
Expenditures During FY 15:	\$60,211	\$274,051	\$113,026
Per Capita Revenue:	\$328	\$714	\$328
Per Capita Expenditures:	\$222	\$690	\$307
Revenues over (under) Expenditures:	\$28,648	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	259.62%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,317	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$577	\$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:	\$48,040	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$116,822	\$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:	\$601.475	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.219	\$2,382	\$952
Revenue Collected During FY 15:	\$67.574	\$255,721	\$88,075
Expenditures During FY 15:	\$87.615	\$244,740	\$95,060
Per Capita Revenue:	\$249	\$672	\$238
Per Capita Expenditures:	\$323	\$680	\$254
Operating Income (loss):	-\$20.041	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	663.62%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$581.434	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2.146	\$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:	\$192,538	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$812	\$866	\$533
Revenue Collected During FY 15:	\$79,905	\$288,431	\$121,355
Expenditures During FY 15:	\$46,963	\$274,051	\$113,026
Per Capita Revenue:	\$337	\$714	\$328
Per Capita Expenditures:	\$198	\$690	\$307
Revenues over (under) Expenditures:	\$32,942	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	477.68%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$224,335	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$947	\$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:	\$31,034	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$193,301	\$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:	\$465,571	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,964	\$2,382	\$952
Revenue Collected During FY 15:	\$56,892	\$255,721	\$88,075
Expenditures During FY 15:	\$59,564	\$244,740	\$95,060
Per Capita Revenue:	\$240	\$672	\$238
Per Capita Expenditures:	\$251	\$680	\$254
Operating Income (loss):	-\$2,672	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	779.07%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$464,044	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,958	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="6"/>
Part Time:	<input type="text" value="6"/>
Salaries Paid:	<input type="text" value="\$380,057"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$911,039	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$722	\$612	\$463
Revenue Collected During FY 15:	\$642,243	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$596,669	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$509	\$821	\$659
Per Capita Expenditures:	\$473	\$803	\$645
Revenues over (under) Expenditures:	\$45,574	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	158.54%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$945,968	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$750	\$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:	\$278,818	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$866,732	-\$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:	\$1,296,617	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.028	\$1,618	\$1,243
Revenue Collected During FY 15:	\$309,933	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$335,010	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$246	\$487	\$345
Per Capita Expenditures:	\$266	\$471	\$335
Operating Income (loss):	-\$25,077	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	383.87%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,286,017	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.020	\$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:	\$2,331,736	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,125	\$612	\$463
Revenue Collected During FY 15:	\$1,738,753	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,552,972	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$839	\$821	\$659
Per Capita Expenditures:	\$750	\$803	\$645
Revenues over (under) Expenditures:	\$185,781	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	162.11%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,517,517	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,215	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,199,707	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,353,692	-\$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:	\$506,274	\$9,823,032	\$2,646,376
Per Capita Debt:	\$244	\$1,434	\$715
General Obligation Debt over EAV:	1.08%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,484,330	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.199	\$1,618	\$1,243
Revenue Collected During FY 15:	\$753.152	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$963.860	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$363	\$487	\$345
Per Capita Expenditures:	\$465	\$471	\$335
Operating Income (loss):	-\$210.708	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	235.89%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,273.622	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.097	\$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: **Minooka Village**

Unit Code: 032/060/32 County: Grundy

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,219,100

Equalized Assessed Valuation: \$264,443,183

Population: 10,924

Employees:

Full Time:	41
Part Time:	40
Salaries Paid:	\$2,942,688

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,634,089	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$424	\$612	\$463
Revenue Collected During FY 15:	\$6,064,640	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,624,220	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$555	\$821	\$659
Per Capita Expenditures:	\$515	\$803	\$645
Revenues over (under) Expenditures:	\$440,420	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	59.99%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,373,878	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$309	\$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:	\$4,810,844	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,002,084	-\$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:	\$12,900,027	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,181	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$22,949,884	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.101	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,470,624	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,406,920	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$318	\$487	\$345
Per Capita Expenditures:	\$312	\$471	\$335
Operating Income (loss):	\$63,704	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	658.73%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$22,442,470	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.054	\$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:	\$173,138	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$931	\$866	\$533
Revenue Collected During FY 15:	\$58,549	\$288,431	\$121,355
Expenditures During FY 15:	\$43,659	\$274,051	\$113,026
Per Capita Revenue:	\$315	\$714	\$328
Per Capita Expenditures:	\$235	\$690	\$307
Revenues over (under) Expenditures:	\$14,890	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	423.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$184,928	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$994	\$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:	\$25,805	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$159,123	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$136,404	\$417,897	\$29,671
Per Capita Debt:	\$733	\$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:	\$278,269	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.496	\$2,382	\$952
Revenue Collected During FY 15:	\$42,518	\$255,721	\$88,075
Expenditures During FY 15:	\$66,877	\$244,740	\$95,060
Per Capita Revenue:	\$229	\$672	\$238
Per Capita Expenditures:	\$360	\$680	\$254
Operating Income (loss):	-\$24,359	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	384.30%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$257,010	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.382	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mokena Village
Unit Code:	099/070/32
County:	Will
Fiscal Year End:	6/30/2015
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$25,112,908
Equalized Assessed Valuation:	\$707,265,949
Population:	18,740
Employees:	
Full Time:	76
Part Time:	5
Salaries Paid:	\$6,257,598

Blended Component Units

[Empty Box for Blended Component Units Data]
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,356,078	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$232	\$612	\$463
Revenue Collected During FY 15:	\$11,918,716	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$10,355,042	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$636	\$821	\$659
Per Capita Expenditures:	\$553	\$803	\$645
Revenues over (under) Expenditures:	\$1,563,674	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	45.77%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,739,752	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$253	\$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:	\$1,307,260	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$7,963,335	-\$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:	\$8,274,892	\$9,823,032	\$2,646,376
Per Capita Debt:	\$442	\$1,434	\$715
General Obligation Debt over EAV:	1.05%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$32,232,511	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,720	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,689,622	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,511,792	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$464	\$487	\$345
Per Capita Expenditures:	\$454	\$471	\$335
Operating Income (loss):	\$177,830	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	379.77%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$32,325,341	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,725	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,464,060	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$386	\$494	\$440
Revenue Collected During FY 15:	\$57,451,380	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$56,614,091	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,346	\$1,072	\$1,060
Per Capita Expenditures:	\$1,326	\$1,025	\$976
Revenues over (under) Expenditures:	\$837,289	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	30.35%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$17,184,576	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$403	\$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:	\$4,931,844	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$95,924,233	-\$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:	\$210,901,578	\$108,290,695	\$65,832,873
Per Capita Debt:	\$4,941	\$2,035	\$1,592
General Obligation Debt over EAV:	8.05%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$89,681,300	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$2.101	\$1,364	\$1,150
Revenue Collected During FY 15:	\$21,745,007	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$18,183,400	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$509	\$438	\$323
Per Capita Expenditures:	\$426	\$428	\$330
Operating Income (loss):	\$3,561,607	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	520.06%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$94,564,013	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$2.215	\$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:	\$519,714	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$150	\$612	\$463
Revenue Collected During FY 15:	\$1,845,063	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,773,715	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$533	\$821	\$659
Per Capita Expenditures:	\$513	\$803	\$645
Revenues over (under) Expenditures:	\$71,348	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	34.38%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$609,849	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$176	\$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:	\$133,390	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$51,993	-\$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:	\$424,466	\$9,823,032	\$2,646,376
Per Capita Debt:	\$123	\$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:	\$4,681,964	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,354	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,477,898	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,617,980	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$427	\$487	\$345
Per Capita Expenditures:	\$468	\$471	\$335
Operating Income (loss):	-\$140,082	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	278.83%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,511,421	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,304	\$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:	\$3,644,389	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$714	\$612	\$463
Revenue Collected During FY 15:	\$4,908,216	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,751,477	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$961	\$821	\$659
Per Capita Expenditures:	\$931	\$803	\$645
Revenues over (under) Expenditures:	\$156,739	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	220.73%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,487,829	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$2,054	\$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:	\$6,061,963	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$1,211,072	-\$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:	\$10,752,199	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,106	\$1,434	\$715
General Obligation Debt over EAV:	9.29%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,969,544	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,365	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,404,284	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,560,923	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$275	\$487	\$345
Per Capita Expenditures:	\$306	\$471	\$335
Operating Income (loss):	-\$156,639	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	436.47%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,812,905	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,335	\$1,649	\$1,285



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="52"/>
Part Time:	<input type="text" value="8"/>
Salaries Paid:	<input type="text" value="\$3,313,316"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,609,776	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$466	\$612	\$463
Revenue Collected During FY 15:	\$8,477,226	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,885,128	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$856	\$821	\$659
Per Capita Expenditures:	\$897	\$803	\$645
Revenues over (under) Expenditures:	-\$407,902	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	47.29%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,201,874	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$424	\$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:	\$383,013	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$194,172	-\$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:	\$24,733,523	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,498	\$1,434	\$715
General Obligation Debt over EAV:	13.81%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$20,604,129	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,081	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,547,025	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,812,186	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$459	\$487	\$345
Per Capita Expenditures:	\$486	\$471	\$335
Operating Income (loss):	-\$265,161	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	418.54%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$20,140,921	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,034	\$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:	\$333,567	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$708	\$866	\$533
Revenue Collected During FY 15:	\$180,338	\$288,431	\$121,355
Expenditures During FY 15:	\$166,245	\$274,051	\$113,026
Per Capita Revenue:	\$383	\$714	\$328
Per Capita Expenditures:	\$353	\$690	\$307
Revenues over (under) Expenditures:	\$14,093	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	209.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$347,660	\$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:	\$106,816	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$240,845	\$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:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,889,218		
Equalized Assessed Valuation:	\$359,864,970		
Population:	18,438		
Employees:			
Full Time:	56		
Part Time:	24		
Salaries Paid:	\$4,351,317		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,784,647	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$368	\$612	\$463
Revenue Collected During FY 15:	\$10,023,016	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$10,146,988	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$544	\$821	\$659
Per Capita Expenditures:	\$550	\$803	\$645
Revenues over (under) Expenditures:	-\$123,972	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	65.64%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,660,675	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$361	\$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:	\$3,094,319	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,583,910	-\$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:	\$24,193,517	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,312	\$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:	\$29,199,215	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,584	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,812,001	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,764,268	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$315	\$487	\$345
Per Capita Expenditures:	\$367	\$471	\$335
Operating Income (loss):	-\$952,267	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	417.59%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$28,246,948	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,532	\$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:	\$3,815,700	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$688	\$612	\$463
Revenue Collected During FY 15:	\$10,821,111	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,820,047	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,950	\$821	\$659
Per Capita Expenditures:	\$869	\$803	\$645
Revenues over (under) Expenditures:	\$6,001,064	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	216.79%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$10,449,427	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,883	\$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:	\$6,616,975	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,183,306	-\$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:	\$4,116,271	\$9,823,032	\$2,646,376
Per Capita Debt:	\$742	\$1,434	\$715
General Obligation Debt over EAV:	2.99%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,395,550	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$432	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,096,815	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,167,586	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$198	\$487	\$345
Per Capita Expenditures:	\$210	\$471	\$335
Operating Income (loss):	-\$70,771	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	199.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,324,779	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$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:	\$247,119	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$954	\$866	\$533
Revenue Collected During FY 15:	\$185,689	\$288,431	\$121,355
Expenditures During FY 15:	\$96,751	\$274,051	\$113,026
Per Capita Revenue:	\$717	\$714	\$328
Per Capita Expenditures:	\$374	\$690	\$307
Revenues over (under) Expenditures:	\$88,938	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	347.34%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$336,057	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,298	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$336,057	\$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:	\$1,540,854	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5,949	\$2,382	\$952
Revenue Collected During FY 15:	\$71,618	\$255,721	\$88,075
Expenditures During FY 15:	\$121,437	\$244,740	\$95,060
Per Capita Revenue:	\$277	\$672	\$238
Per Capita Expenditures:	\$469	\$680	\$254
Operating Income (loss):	-\$49,819	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1227.83%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,491,035	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$5,757	\$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="73"/>
Part Time:	<input type="text" value="26"/>
Salaries Paid:	<input type="text" value="\$5,351,746"/>

Blended Component Units

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="\$19,819,652"/>	<input type="text" value="\$3,635,463"/>	<input type="text" value="\$1,696,316"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1,453"/>	<input type="text" value="\$612"/>	<input type="text" value="\$463"/>
Revenue Collected During FY 15:	<input type="text" value="\$14,840,971"/>	<input type="text" value="\$5,853,071"/>	<input type="text" value="\$2,702,448"/>
Expenditures During FY 15:	<input type="text" value="\$14,556,104"/>	<input type="text" value="\$5,684,734"/>	<input type="text" value="\$2,755,984"/>
Per Capita Revenue:	<input type="text" value="\$1,088"/>	<input type="text" value="\$821"/>	<input type="text" value="\$659"/>
Per Capita Expenditures:	<input type="text" value="\$1,067"/>	<input type="text" value="\$803"/>	<input type="text" value="\$645"/>
Revenues over (under) Expenditures:	<input type="text" value="\$284,867"/>	<input type="text" value="\$168,337"/>	<input type="text" value="\$63,466"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="138.12%"/>	<input type="text" value="91.97%"/>	<input type="text" value="75.16%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$20,104,519"/>	<input type="text" value="\$3,806,061"/>	<input type="text" value="\$1,800,119"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$1,474"/>	<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="\$10,605,729"/>	<input type="text" value="\$1,735,182"/>	<input type="text" value="\$659,629"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,664,788"/>	<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:	\$6,428,891	\$9,823,032	\$2,646,376
Per Capita Debt:	\$471	\$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:	\$34,581,472	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,536	\$1,618	\$1,243
Revenue Collected During FY 15:	\$5,459,529	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,731,733	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$400	\$487	\$345
Per Capita Expenditures:	\$420	\$471	\$335
Operating Income (loss):	-\$272,204	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	598.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$34,309,268	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,516	\$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:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,234,682		
Equalized Assessed Valuation:	\$49,231,497		
Population:	4,122		
Employees:			
Full Time:	27		
Part Time:	9		
Salaries Paid:	\$1,223,715		

Blended Component Units

Number Submitted = 1
 Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,363,152	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$331	\$612	\$463
Revenue Collected During FY 15:	\$2,307,935	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,224,826	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$560	\$821	\$659
Per Capita Expenditures:	\$540	\$803	\$645
Revenues over (under) Expenditures:	\$83,109	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	83.79%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,864,256	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$452	\$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:	\$1,710,847	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$213,396	-\$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:	\$6,594,926	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,600	\$1,434	\$715
General Obligation Debt over EAV:	4.26%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,821,301	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,170	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,786,544	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,338,544	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$433	\$487	\$345
Per Capita Expenditures:	\$325	\$471	\$335
Operating Income (loss):	\$448,000	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	362.43%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,851,306	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,177	\$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: **Morrisonville Village**

Unit Code: **011/035/32** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,349,488**

Equalized Assessed Valuation: **\$8,648,890**

Population: **1,068**

Employees:

 Full Time: **6**

 Part Time: **15**

 Salaries Paid: **\$208,003**

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:	\$605,157	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$567	\$612	\$463
Revenue Collected During FY 15:	\$466,652	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$411,510	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$437	\$821	\$659
Per Capita Expenditures:	\$385	\$803	\$645
Revenues over (under) Expenditures:	\$55,142	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	160.46%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$660,299	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$618	\$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:	\$374,158	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$286,141	-\$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:	\$166,203	\$9,823,032	\$2,646,376
Per Capita Debt:	\$156	\$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:	\$1,597,816	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,496	\$1,618	\$1,243
Revenue Collected During FY 15:	\$263,971	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$322,012	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$247	\$487	\$345
Per Capita Expenditures:	\$302	\$471	\$335
Operating Income (loss):	-\$58,041	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	478.17%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,539,775	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,442	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,169,803	\$9,823,032	\$2,646,376
Per Capita Debt:	\$192	\$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:	\$55,773,023	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.375	\$1,618	\$1,243
Revenue Collected During FY 15:	\$15,136,493	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$12,270,475	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$916	\$487	\$345
Per Capita Expenditures:	\$743	\$471	\$335
Operating Income (loss):	\$2,866,018	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	476.75%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$58,499,172	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.540	\$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:	\$21,142,173	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$909	\$612	\$463
Revenue Collected During FY 15:	\$31,669,433	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$29,915,554	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,361	\$821	\$659
Per Capita Expenditures:	\$1,286	\$803	\$645
Revenues over (under) Expenditures:	\$1,753,879	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	76.32%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$22,831,102	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$981	\$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:	\$17,293,933	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$71,822,364	-\$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:	\$22,875,826	\$9,823,032	\$2,646,376
Per Capita Debt:	\$983	\$1,434	\$715
General Obligation Debt over EAV:	3.06%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,641,353	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$414	\$1,618	\$1,243
Revenue Collected During FY 15:	\$11,088,310	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$12,149,623	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$477	\$487	\$345
Per Capita Expenditures:	\$522	\$471	\$335
Operating Income (loss):	-\$1,061,313	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	63.41%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,703,718	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$331	\$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:	\$801,230	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,403	\$866	\$533
Revenue Collected During FY 15:	\$382,319	\$288,431	\$121,355
Expenditures During FY 15:	\$382,283	\$274,051	\$113,026
Per Capita Revenue:	\$670	\$714	\$328
Per Capita Expenditures:	\$669	\$690	\$307
Revenues over (under) Expenditures:	\$36	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	211.19%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$807,356	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,414	\$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:	\$763,975	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$43,381	\$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:	\$55,639	\$417,897	\$29,671
Per Capita Debt:	\$97	\$998	\$81
General Obligation Debt over EAV:	0.75%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$468,272	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$820	\$2,382	\$952
Revenue Collected During FY 15:	\$191,132	\$255,721	\$88,075
Expenditures During FY 15:	\$206,730	\$244,740	\$95,060
Per Capita Revenue:	\$335	\$672	\$238
Per Capita Expenditures:	\$362	\$680	\$254
Operating Income (loss):	-\$15,598	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	218.97%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$452,674	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$793	\$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:	\$81,973	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$677	\$866	\$533
Revenue Collected During FY 15:	\$35,548	\$288,431	\$121,355
Expenditures During FY 15:	\$57,521	\$274,051	\$113,026
Per Capita Revenue:	\$294	\$714	\$328
Per Capita Expenditures:	\$475	\$690	\$307
Revenues over (under) Expenditures:	-\$21,973	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	197.85%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$113,804	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$941	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,844	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$45,960	\$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:	\$60,000	\$417,897	\$29,671
Per Capita Debt:	\$496	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$41,055	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$339	\$2,382	\$952
Revenue Collected During FY 15:	\$21,439	\$255,721	\$88,075
Expenditures During FY 15:	\$14,754	\$244,740	\$95,060
Per Capita Revenue:	\$177	\$672	\$238
Per Capita Expenditures:	\$122	\$680	\$254
Operating Income (loss):	\$6,685	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	314.04%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$46,334	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$383	\$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:	\$472,804	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$584	\$866	\$533
Revenue Collected During FY 15:	\$757,326	\$288,431	\$121,355
Expenditures During FY 15:	\$775,010	\$274,051	\$113,026
Per Capita Revenue:	\$935	\$714	\$328
Per Capita Expenditures:	\$957	\$690	\$307
Revenues over (under) Expenditures:	-\$17,684	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	62.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$487,241	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$602	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,846	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$407,586	\$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:	\$475,043	\$417,897	\$29,671
Per Capita Debt:	\$586	\$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:	\$515,216	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$636	\$2,382	\$952
Revenue Collected During FY 15:	\$457,377	\$255,721	\$88,075
Expenditures During FY 15:	\$525,251	\$244,740	\$95,060
Per Capita Revenue:	\$565	\$672	\$238
Per Capita Expenditures:	\$648	\$680	\$254
Operating Income (loss):	-\$67,874	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	85.45%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$448,842	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$554	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,379,758	\$9,823,032	\$2,646,376
Per Capita Debt:	\$755	\$1,434	\$715
General Obligation Debt over EAV:	7.03%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,122,534	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,708	\$1,618	\$1,243
Revenue Collected During FY 15:	\$776,815	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$824,707	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$425	\$487	\$345
Per Capita Expenditures:	\$451	\$471	\$335
Operating Income (loss):	-\$47,892	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	374.03%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,084,642	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,687	\$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:	\$167,054	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$348	\$866	\$533
Revenue Collected During FY 15:	\$172,478	\$288,431	\$121,355
Expenditures During FY 15:	\$182,967	\$274,051	\$113,026
Per Capita Revenue:	\$359	\$714	\$328
Per Capita Expenditures:	\$381	\$690	\$307
Revenues over (under) Expenditures:	-\$10,489	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	85.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,566	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$326	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,280	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$148,286	\$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:	\$53,012	\$417,897	\$29,671
Per Capita Debt:	\$110	\$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:	\$404,503	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$843	\$2,382	\$952
Revenue Collected During FY 15:	\$96,003	\$255,721	\$88,075
Expenditures During FY 15:	\$118,666	\$244,740	\$95,060
Per Capita Revenue:	\$200	\$672	\$238
Per Capita Expenditures:	\$247	\$680	\$254
Operating Income (loss):	-\$22,663	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	321.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$381,840	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$796	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,755,500		
Equalized Assessed Valuation:	\$59,597,261		
Population:	7,363		
Employees:			
Full Time:			83
Part Time:			34
Salaries Paid:			\$2,609,805

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 15:	\$4,479,134	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$608	\$612	\$463
Revenue Collected During FY 15:	\$4,746,871	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,139,422	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$645	\$821	\$659
Per Capita Expenditures:	\$698	\$803	\$645
Revenues over (under) Expenditures:	-\$392,551	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	78.62%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,040,583	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$549	\$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:	\$1,453	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,294,301	-\$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:	\$2,807,573	\$9,823,032	\$2,646,376
Per Capita Debt:	\$381	\$1,434	\$715
General Obligation Debt over EAV:	0.16%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,484,873	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$745	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,027,666	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,029,001	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$411	\$487	\$345
Per Capita Expenditures:	\$411	\$471	\$335
Operating Income (loss):	-\$1,335	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	181.03%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,483,538	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$745	\$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:	\$605,686	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$366	\$612	\$463
Revenue Collected During FY 15:	\$868,115	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$897,039	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$524	\$821	\$659
Per Capita Expenditures:	\$542	\$803	\$645
Revenues over (under) Expenditures:	-\$28,924	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.35%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$550,362	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$332	\$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:	\$429,902	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$94,378	-\$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:	\$3,345,858	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,020	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,028,888	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$621	\$1,618	\$1,243
Revenue Collected During FY 15:	\$831,217	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$723,301	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$502	\$487	\$345
Per Capita Expenditures:	\$437	\$471	\$335
Operating Income (loss):	\$107,916	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	160.82%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,163,204	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$702	\$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:	\$325,839	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,172	\$866	\$533
Revenue Collected During FY 15:	\$173,682	\$288,431	\$121,355
Expenditures During FY 15:	\$115,299	\$274,051	\$113,026
Per Capita Revenue:	\$625	\$714	\$328
Per Capita Expenditures:	\$415	\$690	\$307
Revenues over (under) Expenditures:	\$58,383	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	301.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$347,222	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,249	\$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:	\$31,445	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$315,777	\$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:	\$42,083	\$417,897	\$29,671
Per Capita Debt:	\$151	\$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:	\$608,908	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.190	\$2,382	\$952
Revenue Collected During FY 15:	\$89,344	\$255,721	\$88,075
Expenditures During FY 15:	\$126,891	\$244,740	\$95,060
Per Capita Revenue:	\$321	\$672	\$238
Per Capita Expenditures:	\$456	\$680	\$254
Operating Income (loss):	-\$37,547	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	479.44%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$608,361	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2.188	\$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:	\$24,058	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$270	\$866	\$533
Revenue Collected During FY 15:	\$18,941	\$288,431	\$121,355
Expenditures During FY 15:	\$19,056	\$274,051	\$113,026
Per Capita Revenue:	\$213	\$714	\$328
Per Capita Expenditures:	\$214	\$690	\$307
Revenues over (under) Expenditures:	-\$115	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	125.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$23,943	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$269	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,095	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$14,849	\$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:	\$68,632	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$771	\$2,382	\$952
Revenue Collected During FY 15:	\$30,997	\$255,721	\$88,075
Expenditures During FY 15:	\$32,986	\$244,740	\$95,060
Per Capita Revenue:	\$348	\$672	\$238
Per Capita Expenditures:	\$371	\$680	\$254
Operating Income (loss):	-\$1,989	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	202.03%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$66,643	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$749	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Mt. Morris Village**

Unit Code: **071/040/32** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,748,320**

Equalized Assessed Valuation: **\$25,938,991**

Population: **2,927**

Employees:

 Full Time: **12**

 Part Time: **7**

 Salaries Paid: **\$827,156**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,150,403	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$393	\$612	\$463
Revenue Collected During FY 15:	\$1,457,833	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,554,250	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$498	\$821	\$659
Per Capita Expenditures:	\$531	\$803	\$645
Revenues over (under) Expenditures:	-\$96,417	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	68.95%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,071,586	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$366	\$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:	\$486,045	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$585,541	-\$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:	\$9,681,084	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,308	\$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:	\$8,543,217	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,919	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,827,371	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,758,591	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,308	\$487	\$345
Per Capita Expenditures:	\$601	\$471	\$335
Operating Income (loss):	\$2,068,780	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	602.44%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,594,397	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,620	\$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="19"/>
Salaries Paid:	<input type="text" value="\$698,009"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$664,846	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$317	\$612	\$463
Revenue Collected During FY 15:	\$1,210,583	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,199,210	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$577	\$821	\$659
Per Capita Expenditures:	\$1,048	\$803	\$645
Revenues over (under) Expenditures:	-\$988,627	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	26.26%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$577,516	\$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:	\$87,553	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$545,885	-\$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:	\$1,110,780	\$9,823,032	\$2,646,376
Per Capita Debt:	\$529	\$1,434	\$715
General Obligation Debt over EAV:	6.27%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,860,489	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$886	\$1,618	\$1,243
Revenue Collected During FY 15:	\$762,125	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$773,043	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$363	\$487	\$345
Per Capita Expenditures:	\$368	\$471	\$335
Operating Income (loss):	-\$10,918	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	213.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,647,054	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$785	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Mt. Prospect Village**

Unit Code: **016/370/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,380,555**

Equalized Assessed Valuation: **\$1,390,377,678**

Population: **54,167**

Employees:

Full Time: **312**

Part Time: **77**

Salaries Paid: **\$27,703,339**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,388,466	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$303	\$494	\$440
Revenue Collected During FY 15:	\$57,402,748	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$52,711,324	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,060	\$1,072	\$1,060
Per Capita Expenditures:	\$973	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,691,424	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	39.61%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$20,879,890	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$385	\$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:	\$5,319,794	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$99,563,419	-\$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:	\$85,536,705	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,579	\$2,035	\$1,592
General Obligation Debt over EAV:	3.28%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$32,794,440	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$605	\$1,364	\$1,150
Revenue Collected During FY 15:	\$23,335,737	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$14,413,229	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$431	\$438	\$323
Per Capita Expenditures:	\$266	\$428	\$330
Operating Income (loss):	\$8,922,508	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	290.82%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$41,916,948	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$774	\$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: **Mt. Pulaski City**

Unit Code: **054/050/30** County: **Logan**

Fiscal Year End: **5/31/2015**

Accounting Method: **Combination**

Appropriation or Budget: **\$3,163,800**

Equalized Assessed Valuation: **\$16,662,579**

Population: **1,566**

Employees:

 Full Time: **13**

 Part Time: **3**

 Salaries Paid: **\$365,701**

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:	\$459,052	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$293	\$612	\$463
Revenue Collected During FY 15:	\$750,032	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$800,721	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$479	\$821	\$659
Per Capita Expenditures:	\$511	\$803	\$645
Revenues over (under) Expenditures:	-\$50,689	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	50.82%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$406,942	\$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:	\$59,262	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$347,680	-\$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:	\$589,813	\$9,823,032	\$2,646,376
Per Capita Debt:	\$377	\$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:	\$554,472	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$354	\$1,618	\$1,243
Revenue Collected During FY 15:	\$413,471	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$399,691	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$264	\$487	\$345
Per Capita Expenditures:	\$255	\$471	\$335
Operating Income (loss):	\$13,780	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	142.53%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$569,673	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$364	\$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:	\$1,352,706	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$668	\$612	\$463
Revenue Collected During FY 15:	\$1,611,281	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,571,907	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$796	\$821	\$659
Per Capita Expenditures:	\$776	\$803	\$645
Revenues over (under) Expenditures:	\$39,374	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.56%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,392,080	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$687	\$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:	\$723,999	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$668,081	-\$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:	\$500,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$247	\$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:	\$5,311,973	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,623	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,359,353	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,037,713	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$671	\$487	\$345
Per Capita Expenditures:	\$512	\$471	\$335
Operating Income (loss):	\$321,640	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	542.89%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,633,613	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,782	\$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="160"/>
Part Time:	<input type="text" value="100"/>
Salaries Paid:	<input type="text" value="\$9,411,968"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,641,564	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$2,006	\$612	\$463
Revenue Collected During FY 15:	\$19,376,071	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$24,963,874	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,268	\$821	\$659
Per Capita Expenditures:	\$1,634	\$803	\$645
Revenues over (under) Expenditures:	-\$5,587,803	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	102.83%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$25,669,313	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,680	\$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:	\$309,864	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,626,498	-\$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:	\$42,585,655	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,788	\$1,434	\$715
General Obligation Debt over EAV:	19.35%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,600,340	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$890	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,802,421	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$9,256,110	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$576	\$487	\$345
Per Capita Expenditures:	\$606	\$471	\$335
Operating Income (loss):	-\$453,689	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	145.41%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$13,458,984	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$881	\$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:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,320,221		
Equalized Assessed Valuation:	\$107,291,999		
Population:	5,875		
Employees:			
	Full Time:		25
	Part Time:		56
	Salaries Paid:		\$1,258,528

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,164,921	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$368	\$612	\$463
Revenue Collected During FY 15:	\$2,813,574	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,478,940	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$479	\$821	\$659
Per Capita Expenditures:	\$422	\$803	\$645
Revenues over (under) Expenditures:	\$334,634	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	84.42%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,092,768	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$356	\$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:	\$947,971	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,457,522	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,295,982	\$9,823,032	\$2,646,376
Per Capita Debt:	\$901	\$1,434	\$715
General Obligation Debt over EAV:	2.34%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,469,506	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$761	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,725,252	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,488,805	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$294	\$487	\$345
Per Capita Expenditures:	\$253	\$471	\$335
Operating Income (loss):	\$236,447	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	312.06%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,645,953	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$791	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Muddy Village**

Unit Code: 082/030/32 County: Saline

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$349,800

Equalized Assessed Valuation: \$1,302,720

Population: 100

Employees:

 Full Time: 1

 Part Time: 13

 Salaries Paid: \$92,944

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,087	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,681	\$866	\$533
Revenue Collected During FY 15:	\$333,381	\$288,431	\$121,355
Expenditures During FY 15:	\$176,556	\$274,051	\$113,026
Per Capita Revenue:	\$3,334	\$714	\$328
Per Capita Expenditures:	\$1,766	\$690	\$307
Revenues over (under) Expenditures:	\$156,825	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	164.72%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$290,824	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,908	\$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:	\$12,985	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$277,839	\$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:	\$50,939	\$417,897	\$29,671
Per Capita Debt:	\$509	\$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:	\$361,998	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.620	\$2,382	\$952
Revenue Collected During FY 15:	\$51,823	\$255,721	\$88,075
Expenditures During FY 15:	\$115,131	\$244,740	\$95,060
Per Capita Revenue:	\$518	\$672	\$238
Per Capita Expenditures:	\$1.151	\$680	\$254
Operating Income (loss):	-\$63,308	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	289.04%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$332,778	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.328	\$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:	\$152,572	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$241	\$866	\$533
Revenue Collected During FY 15:	\$224,961	\$288,431	\$121,355
Expenditures During FY 15:	\$252,707	\$274,051	\$113,026
Per Capita Revenue:	\$355	\$714	\$328
Per Capita Expenditures:	\$399	\$690	\$307
Revenues over (under) Expenditures:	-\$27,746	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	49.40%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$124,826	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$197	\$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:	\$77,096	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$47,730	\$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:	\$758,616	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.197	\$2,382	\$952
Revenue Collected During FY 15:	\$203,993	\$255,721	\$88,075
Expenditures During FY 15:	\$226,182	\$244,740	\$95,060
Per Capita Revenue:	\$322	\$672	\$238
Per Capita Expenditures:	\$357	\$680	\$254
Operating Income (loss):	-\$22,189	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	325.59%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$736,427	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.162	\$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:	\$249,099	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,742	\$866	\$533
Revenue Collected During FY 15:	\$28,058	\$288,431	\$121,355
Expenditures During FY 15:	\$24,098	\$274,051	\$113,026
Per Capita Revenue:	\$196	\$714	\$328
Per Capita Expenditures:	\$169	\$690	\$307
Revenues over (under) Expenditures:	\$3,960	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1050.12%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$253,059	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,770	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$250,548	\$30,038	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,829,736	\$108,290,695	\$65,832,873
Per Capita Debt:	\$542	\$2,035	\$1,592
General Obligation Debt over EAV:	2.13%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$40,499,478	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.304	\$1,364	\$1,150
Revenue Collected During FY 15:	\$8,172,561	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$9,545,067	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$263	\$438	\$323
Per Capita Expenditures:	\$307	\$428	\$330
Operating Income (loss):	-\$1,372,506	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	409.92%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$39,126,972	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.260	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,734,741	\$9,823,032	\$2,646,376
Per Capita Debt:	\$610	\$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:	\$5,024,428	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$647	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,751,147	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,576,754	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$354	\$487	\$345
Per Capita Expenditures:	\$332	\$471	\$335
Operating Income (loss):	\$174,393	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	256.51%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,609,588	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$851	\$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:	\$633,129	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,079	\$866	\$533
Revenue Collected During FY 15:	\$268,785	\$288,431	\$121,355
Expenditures During FY 15:	\$302,094	\$274,051	\$113,026
Per Capita Revenue:	\$458	\$714	\$328
Per Capita Expenditures:	\$515	\$690	\$307
Revenues over (under) Expenditures:	-\$33,309	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	201.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$607,703	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,035	\$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:	\$385,861	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$263,962	\$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:	\$456,518	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$778	\$2,382	\$952
Revenue Collected During FY 15:	\$73,567	\$255,721	\$88,075
Expenditures During FY 15:	\$100,096	\$244,740	\$95,060
Per Capita Revenue:	\$125	\$672	\$238
Per Capita Expenditures:	\$171	\$680	\$254
Operating Income (loss):	-\$26,529	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	421.70%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$422,106	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$719	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$31,114,000	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$213	\$494	\$440
Revenue Collected During FY 15:	\$126,429,000	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$133,620,000	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$865	\$1,072	\$1,060
Per Capita Expenditures:	\$914	\$1,025	\$976
Revenues over (under) Expenditures:	-\$7,191,000	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	27.87%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$37,243,000	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$255	\$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:	\$9,623,000	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$30,529,000	-\$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:	\$163,910,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,122	\$2,035	\$1,592
General Obligation Debt over EAV:	2.74%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$450,187,000	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$3.081	\$1,364	\$1,150
Revenue Collected During FY 15:	\$193,546,000	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$198,821,000	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$1.324	\$438	\$323
Per Capita Expenditures:	\$1.361	\$428	\$330
Operating Income (loss):	-\$5,275,000	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	226.08%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$449,489,000	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$3.076	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Naplate Village**

Unit Code: **050/065/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,701,900**

Equalized Assessed Valuation: **\$5,703,736**

Population: **496**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$57,272**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$456,401	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$920	\$866	\$533
Revenue Collected During FY 15:	\$214,105	\$288,431	\$121,355
Expenditures During FY 15:	\$220,128	\$274,051	\$113,026
Per Capita Revenue:	\$432	\$714	\$328
Per Capita Expenditures:	\$444	\$690	\$307
Revenues over (under) Expenditures:	-\$6,023	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	204.53%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$450,219	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$908	\$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:	\$292,379	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$157,840	\$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:	\$480,455	\$417,897	\$29,671
Per Capita Debt:	\$969	\$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:	\$971.203	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.958	\$2,382	\$952
Revenue Collected During FY 15:	\$213.910	\$255,721	\$88,075
Expenditures During FY 15:	\$279.753	\$244,740	\$95,060
Per Capita Revenue:	\$431	\$672	\$238
Per Capita Expenditures:	\$564	\$680	\$254
Operating Income (loss):	-\$65.843	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	323.63%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$905.360	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.825	\$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:	\$113,420	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$828	\$866	\$533
Revenue Collected During FY 15:	\$51,105	\$288,431	\$121,355
Expenditures During FY 15:	\$24,346	\$274,051	\$113,026
Per Capita Revenue:	\$373	\$714	\$328
Per Capita Expenditures:	\$178	\$690	\$307
Revenues over (under) Expenditures:	\$26,759	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	575.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$140,179	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,023	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$140,179	\$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:	\$3,162,838	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,028	\$612	\$463
Revenue Collected During FY 15:	\$2,587,964	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,138,325	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$841	\$821	\$659
Per Capita Expenditures:	\$1,020	\$803	\$645
Revenues over (under) Expenditures:	-\$550,361	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	83.70%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,626,877	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$854	\$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:	\$209,994	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,416,883	-\$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:	\$5,741,048	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,866	\$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:	\$1,843,251	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$599	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,946,095	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,080,609	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.282	\$487	\$345
Per Capita Expenditures:	\$1.326	\$471	\$335
Operating Income (loss):	-\$134,514	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	41.17%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,679,937	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$546	\$1,649	\$1,285



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:	\$207,770	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$880	\$866	\$533
Revenue Collected During FY 15:	\$45,159	\$288,431	\$121,355
Expenditures During FY 15:	\$23,494	\$274,051	\$113,026
Per Capita Revenue:	\$191	\$714	\$328
Per Capita Expenditures:	\$100	\$690	\$307
Revenues over (under) Expenditures:	\$21,665	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	976.57%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$229,435	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$972	\$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:	\$21,505	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$207,930	\$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:	\$150,495	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$638	\$2,382	\$952
Revenue Collected During FY 15:	\$43,683	\$255,721	\$88,075
Expenditures During FY 15:	\$47,842	\$244,740	\$95,060
Per Capita Revenue:	\$185	\$672	\$238
Per Capita Expenditures:	\$203	\$680	\$254
Operating Income (loss):	-\$4,159	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	305.87%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$146,336	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$620	\$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:	\$867,380	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$755	\$612	\$463
Revenue Collected During FY 15:	\$994,104	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$918,344	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$865	\$821	\$659
Per Capita Expenditures:	\$799	\$803	\$645
Revenues over (under) Expenditures:	\$75,760	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	102.70%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$943,140	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$821	\$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:	\$410,643	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$543,094	-\$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:	\$1,398,891	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,217	\$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:	\$3,546,324	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.086	\$1,618	\$1,243
Revenue Collected During FY 15:	\$595,199	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$535,181	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$518	\$487	\$345
Per Capita Expenditures:	\$466	\$471	\$335
Operating Income (loss):	\$60,018	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	673.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,606,342	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.139	\$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:	-\$13,183	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	-\$40	\$866	\$533
Revenue Collected During FY 15:	\$106,200	\$288,431	\$121,355
Expenditures During FY 15:	\$103,972	\$274,051	\$113,026
Per Capita Revenue:	\$320	\$714	\$328
Per Capita Expenditures:	\$313	\$690	\$307
Revenues over (under) Expenditures:	\$2,228	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	-18.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	-\$19,479	\$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:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,323	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$73,706	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$203,201	\$417,897	\$29,671
Per Capita Debt:	\$612	\$998	\$81
General Obligation Debt over EAV:	6.26%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$495,527	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,493	\$2,382	\$952
Revenue Collected During FY 15:	\$149,876	\$255,721	\$88,075
Expenditures During FY 15:	\$175,439	\$244,740	\$95,060
Per Capita Revenue:	\$451	\$672	\$238
Per Capita Expenditures:	\$528	\$680	\$254
Operating Income (loss):	-\$25,563	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	272.74%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$478,488	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,441	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nelson Village		
Unit Code:	052/045/32	County:	Lee
Fiscal Year End:	4/22/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,500		
Equalized Assessed Valuation:	\$1,444,263		
Population:	170		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$8,397		

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:	\$170,645	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,004	\$866	\$533
Revenue Collected During FY 15:	\$37,596	\$288,431	\$121,355
Expenditures During FY 15:	\$26,081	\$274,051	\$113,026
Per Capita Revenue:	\$221	\$714	\$328
Per Capita Expenditures:	\$153	\$690	\$307
Revenues over (under) Expenditures:	\$11,515	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	698.44%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$182,160	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,072	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$131,019	\$5,333	\$
Total Unreserved Funds:	\$51,141	\$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:	\$2,146,130	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,312	\$612	\$463
Revenue Collected During FY 15:	\$1,573,745	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,303,338	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$962	\$821	\$659
Per Capita Expenditures:	\$797	\$803	\$645
Revenues over (under) Expenditures:	\$270,407	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	186.17%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,426,437	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,483	\$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:	\$1,705,568	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$383,495	-\$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:	\$376,844	\$9,823,032	\$2,646,376
Per Capita Debt:	\$230	\$1,434	\$715
General Obligation Debt over EAV:	2.81%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,974,156	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,818	\$1,618	\$1,243
Revenue Collected During FY 15:	\$599,232	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$485,181	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$366	\$487	\$345
Per Capita Expenditures:	\$297	\$471	\$335
Operating Income (loss):	\$114,051	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	636.51%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,088,207	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,888	\$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:	\$184,717	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$391	\$866	\$533
Revenue Collected During FY 15:	\$227,054	\$288,431	\$121,355
Expenditures During FY 15:	\$137,497	\$274,051	\$113,026
Per Capita Revenue:	\$480	\$714	\$328
Per Capita Expenditures:	\$291	\$690	\$307
Revenues over (under) Expenditures:	\$89,557	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	169.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$233,370	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$493	\$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:	\$298,749	\$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:	\$1,710,413	\$417,897	\$29,671
Per Capita Debt:	\$3,616	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,831,392	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$10,214	\$2,382	\$952
Revenue Collected During FY 15:	\$298,485	\$255,721	\$88,075
Expenditures During FY 15:	\$529,795	\$244,740	\$95,060
Per Capita Revenue:	\$631	\$672	\$238
Per Capita Expenditures:	\$1,120	\$680	\$254
Operating Income (loss):	-\$231,310	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	882.41%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$4,674,969	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$9,884	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,850,214		
Equalized Assessed Valuation:	\$27,223,490		
Population:	2,006		
Employees:			
	Full Time:	10	
	Part Time:	24	
	Salaries Paid:	\$626,247	

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:	\$215,658	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$108	\$612	\$463
Revenue Collected During FY 15:	\$1,137,021	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,277,850	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$567	\$821	\$659
Per Capita Expenditures:	\$637	\$803	\$645
Revenues over (under) Expenditures:	-\$140,829	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	26.12%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$333,829	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$166	\$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:	\$56,817	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$277,012	-\$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:	\$2,440,442	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,217	\$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:	\$1,889,878	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$942	\$1,618	\$1,243
Revenue Collected During FY 15:	\$813,704	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$831,562	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$406	\$487	\$345
Per Capita Expenditures:	\$415	\$471	\$335
Operating Income (loss):	-\$17,858	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	219.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,822,020	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$908	\$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="16"/>
Part Time:	<input type="text" value="50"/>
Salaries Paid:	<input type="text" value="\$1,099,420"/>

Blended Component Units

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="\$1,224,800"/>	<input type="text" value="\$3,635,463"/>	<input type="text" value="\$1,696,316"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$371"/>	<input type="text" value="\$612"/>	<input type="text" value="\$463"/>
Revenue Collected During FY 15:	<input type="text" value="\$2,313,127"/>	<input type="text" value="\$5,853,071"/>	<input type="text" value="\$2,702,448"/>
Expenditures During FY 15:	<input type="text" value="\$1,874,480"/>	<input type="text" value="\$5,684,734"/>	<input type="text" value="\$2,755,984"/>
Per Capita Revenue:	<input type="text" value="\$701"/>	<input type="text" value="\$821"/>	<input type="text" value="\$659"/>
Per Capita Expenditures:	<input type="text" value="\$568"/>	<input type="text" value="\$803"/>	<input type="text" value="\$645"/>
Revenues over (under) Expenditures:	<input type="text" value="\$438,647"/>	<input type="text" value="\$168,337"/>	<input type="text" value="\$63,466"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="88.74%"/>	<input type="text" value="91.97%"/>	<input type="text" value="75.16%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$1,663,447"/>	<input type="text" value="\$3,806,061"/>	<input type="text" value="\$1,800,119"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$504"/>	<input type="text" value="\$640"/>	<input type="text" value="\$482"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,066,872"/>	<input type="text" value="\$1,735,182"/>	<input type="text" value="\$659,629"/>
Total Unrestricted Net Assets:	<input type="text" value="\$698,680"/>	<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:	\$3,441,592	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,043	\$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:	\$5,461,834	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,655	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,056,486	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,077,289	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$320	\$487	\$345
Per Capita Expenditures:	\$326	\$471	\$335
Operating Income (loss):	-\$20,803	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	505.58%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,446,554	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,650	\$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:	\$54,122	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$722	\$866	\$533
Revenue Collected During FY 15:	\$14,795	\$288,431	\$121,355
Expenditures During FY 15:	\$12,140	\$274,051	\$113,026
Per Capita Revenue:	\$197	\$714	\$328
Per Capita Expenditures:	\$162	\$690	\$307
Revenues over (under) Expenditures:	\$2,655	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	467.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$56,777	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$757	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$56,777	\$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:	New Berlin Village		
Unit Code:	083/080/32	County:	Sangamon
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,271,947		
Equalized Assessed Valuation:	\$16,135,980		
Population:	1,346		
Employees:	Full Time:	3	
	Part Time:	15	
	Salaries Paid:	\$194,762	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,185,977	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$881	\$612	\$463
Revenue Collected During FY 15:	\$675,021	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$416,822	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$502	\$821	\$659
Per Capita Expenditures:	\$310	\$803	\$645
Revenues over (under) Expenditures:	\$258,199	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	346.47%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,444,176	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,073	\$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:	\$939,784	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$504,392	-\$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:	\$1,834,750	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,363	\$1,618	\$1,243
Revenue Collected During FY 15:	\$447,882	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$520,285	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$333	\$487	\$345
Per Capita Expenditures:	\$387	\$471	\$335
Operating Income (loss):	-\$72,403	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	338.73%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,762,347	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,309	\$1,649	\$1,285



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="2"/>
Part Time:	<input type="text" value="4"/>
Salaries Paid:	<input type="text" value="\$202,461"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$260,360	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$347	\$866	\$533
Revenue Collected During FY 15:	\$257,011	\$288,431	\$121,355
Expenditures During FY 15:	\$420,098	\$274,051	\$113,026
Per Capita Revenue:	\$343	\$714	\$328
Per Capita Expenditures:	\$560	\$690	\$307
Revenues over (under) Expenditures:	-\$163,087	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	74.42%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$312,654	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$417	\$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:	\$312,653	\$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:	\$432,000	\$417,897	\$29,671
Per Capita Debt:	\$576	\$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:	\$1,563,122	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,084	\$2,382	\$952
Revenue Collected During FY 15:	\$706,535	\$255,721	\$88,075
Expenditures During FY 15:	\$524,711	\$244,740	\$95,060
Per Capita Revenue:	\$942	\$672	\$238
Per Capita Expenditures:	\$700	\$680	\$254
Operating Income (loss):	\$181,824	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	291.51%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,529,565	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,039	\$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:	\$58,373	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$277	\$866	\$533
Revenue Collected During FY 15:	\$40,346	\$288,431	\$121,355
Expenditures During FY 15:	\$44,225	\$274,051	\$113,026
Per Capita Revenue:	\$191	\$714	\$328
Per Capita Expenditures:	\$210	\$690	\$307
Revenues over (under) Expenditures:	-\$3,879	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	123.22%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$54,494	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$258	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$54,494	\$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:	\$49,345	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$137	\$866	\$533
Revenue Collected During FY 15:	\$91,596	\$288,431	\$121,355
Expenditures During FY 15:	\$90,274	\$274,051	\$113,026
Per Capita Revenue:	\$255	\$714	\$328
Per Capita Expenditures:	\$251	\$690	\$307
Revenues over (under) Expenditures:	\$1,322	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	56.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$50,667	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$141	\$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:	\$41,906	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$15,791	\$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:	\$491,499	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,369	\$2,382	\$952
Revenue Collected During FY 15:	\$56,514	\$255,721	\$88,075
Expenditures During FY 15:	\$56,756	\$244,740	\$95,060
Per Capita Revenue:	\$157	\$672	\$238
Per Capita Expenditures:	\$158	\$680	\$254
Operating Income (loss):	-\$242	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	865.56%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$491,257	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,368	\$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:	-\$30,315	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	-\$76	\$866	\$533
Revenue Collected During FY 15:	\$91,166	\$288,431	\$121,355
Expenditures During FY 15:	\$75,139	\$274,051	\$113,026
Per Capita Revenue:	\$228	\$714	\$328
Per Capita Expenditures:	\$188	\$690	\$307
Revenues over (under) Expenditures:	\$16,027	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	-19.02%	279.73%	169.76%
Ending Fund Balance for FY 15:	-\$14,288	\$350,474	\$192,373
Per Capita Ending Fund Balance:	-\$36	\$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:	-\$14,288	\$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:	\$540,000	\$417,897	\$29,671
Per Capita Debt:	\$1,350	\$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:	\$614,435	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.536	\$2,382	\$952
Revenue Collected During FY 15:	\$48,506	\$255,721	\$88,075
Expenditures During FY 15:	\$93,900	\$244,740	\$95,060
Per Capita Revenue:	\$121	\$672	\$238
Per Capita Expenditures:	\$235	\$680	\$254
Operating Income (loss):	-\$45,394	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	606.01%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$569,041	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.423	\$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:	\$64,919	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$309	\$866	\$533
Revenue Collected During FY 15:	\$41,859	\$288,431	\$121,355
Expenditures During FY 15:	\$44,465	\$274,051	\$113,026
Per Capita Revenue:	\$199	\$714	\$328
Per Capita Expenditures:	\$212	\$690	\$307
Revenues over (under) Expenditures:	-\$2,606	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	140.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$62,313	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$297	\$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:	\$23,380	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$40,695	\$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:	\$156,500	\$417,897	\$29,671
Per Capita Debt:	\$745	\$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:	\$619,843	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,952	\$2,382	\$952
Revenue Collected During FY 15:	\$35,598	\$255,721	\$88,075
Expenditures During FY 15:	\$61,211	\$244,740	\$95,060
Per Capita Revenue:	\$170	\$672	\$238
Per Capita Expenditures:	\$291	\$680	\$254
Operating Income (loss):	-\$25,613	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	970.79%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$594,230	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,830	\$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:	\$102,036	\$417,897	\$29,671
Per Capita Debt:	\$236	\$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:	\$711.063	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.642	\$2,382	\$952
Revenue Collected During FY 15:	\$101.383	\$255,721	\$88,075
Expenditures During FY 15:	\$165.628	\$244,740	\$95,060
Per Capita Revenue:	\$234	\$672	\$238
Per Capita Expenditures:	\$383	\$680	\$254
Operating Income (loss):	-\$64.245	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	390.52%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$646.818	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.494	\$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:	\$424,105	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,588	\$866	\$533
Revenue Collected During FY 15:	\$74,385	\$288,431	\$121,355
Expenditures During FY 15:	\$72,755	\$274,051	\$113,026
Per Capita Revenue:	\$279	\$714	\$328
Per Capita Expenditures:	\$272	\$690	\$307
Revenues over (under) Expenditures:	\$1,630	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	585.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$425,735	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,595	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,186	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$346,549	\$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:	\$157,260	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$589	\$2,382	\$952
Revenue Collected During FY 15:	\$37,012	\$255,721	\$88,075
Expenditures During FY 15:	\$43,822	\$244,740	\$95,060
Per Capita Revenue:	\$139	\$672	\$238
Per Capita Expenditures:	\$164	\$680	\$254
Operating Income (loss):	-\$6,810	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	343.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$150,450	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$563	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,550,866	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$290	\$494	\$440
Revenue Collected During FY 15:	\$22,346,147	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$17,943,447	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$857	\$1,072	\$1,060
Per Capita Expenditures:	\$689	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,402,700	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	32.15%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$5,769,664	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$221	\$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:	\$3,983,333	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$3,929,706	-\$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:	\$56,041,538	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,150	\$2,035	\$1,592
General Obligation Debt over EAV:	7.00%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$99,772,217	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$3,829	\$1,364	\$1,150
Revenue Collected During FY 15:	\$17,996,710	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$14,186,817	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$691	\$438	\$323
Per Capita Expenditures:	\$544	\$428	\$330
Operating Income (loss):	\$3,809,893	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	729.96%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$103,557,785	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$3,974	\$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:	\$572,634	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$822	\$866	\$533
Revenue Collected During FY 15:	\$403,974	\$288,431	\$121,355
Expenditures During FY 15:	\$424,246	\$274,051	\$113,026
Per Capita Revenue:	\$580	\$714	\$328
Per Capita Expenditures:	\$609	\$690	\$307
Revenues over (under) Expenditures:	-\$20,272	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	130.20%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$552,362	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$792	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$552,362	\$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:	\$337,200	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,540	\$866	\$533
Revenue Collected During FY 15:	\$68,300	\$288,431	\$121,355
Expenditures During FY 15:	\$57,693	\$274,051	\$113,026
Per Capita Revenue:	\$312	\$714	\$328
Per Capita Expenditures:	\$263	\$690	\$307
Revenues over (under) Expenditures:	\$10,607	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	602.86%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$347,807	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,588	\$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:	\$20,097	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$327,710	\$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:	\$219,000	\$417,897	\$29,671
Per Capita Debt:	\$1,000	\$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:	\$985,943	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.502	\$2,382	\$952
Revenue Collected During FY 15:	\$68,854	\$255,721	\$88,075
Expenditures During FY 15:	\$105,904	\$244,740	\$95,060
Per Capita Revenue:	\$314	\$672	\$238
Per Capita Expenditures:	\$484	\$680	\$254
Operating Income (loss):	-\$37,050	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	895.99%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$948,893	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.333	\$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:	\$35,932	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$262	\$866	\$533
Revenue Collected During FY 15:	\$20,574	\$288,431	\$121,355
Expenditures During FY 15:	\$26,929	\$274,051	\$113,026
Per Capita Revenue:	\$150	\$714	\$328
Per Capita Expenditures:	\$197	\$690	\$307
Revenues over (under) Expenditures:	-\$6,355	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	109.83%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$29,577	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$216	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$35,064	\$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:	\$13,323	\$417,897	\$29,671
Per Capita Debt:	\$97	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$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:	\$385,764	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$389	\$866	\$533
Revenue Collected During FY 15:	\$484,253	\$288,431	\$121,355
Expenditures During FY 15:	\$425,680	\$274,051	\$113,026
Per Capita Revenue:	\$488	\$714	\$328
Per Capita Expenditures:	\$429	\$690	\$307
Revenues over (under) Expenditures:	\$58,573	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	101.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$434,131	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$438	\$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:	\$87,089	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$347,042	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$490,000	\$417,897	\$29,671
Per Capita Debt:	\$494	\$998	\$81
General Obligation Debt over EAV:	2.29%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$284,499	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$287	\$2,382	\$952
Revenue Collected During FY 15:	\$236,230	\$255,721	\$88,075
Expenditures During FY 15:	\$274,429	\$244,740	\$95,060
Per Capita Revenue:	\$238	\$672	\$238
Per Capita Expenditures:	\$277	\$680	\$254
Operating Income (loss):	-\$38,199	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	93.47%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$256,506	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$259	\$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:	\$244,996	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$258	\$866	\$533
Revenue Collected During FY 15:	\$292,434	\$288,431	\$121,355
Expenditures During FY 15:	\$292,133	\$274,051	\$113,026
Per Capita Revenue:	\$308	\$714	\$328
Per Capita Expenditures:	\$308	\$690	\$307
Revenues over (under) Expenditures:	\$301	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	83.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$245,297	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$258	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$65,282	\$5,333	\$
Total Unreserved Funds:	\$180,015	\$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:	\$346,117	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$364	\$2,382	\$952
Revenue Collected During FY 15:	\$161,644	\$255,721	\$88,075
Expenditures During FY 15:	\$146,868	\$244,740	\$95,060
Per Capita Revenue:	\$170	\$672	\$238
Per Capita Expenditures:	\$155	\$680	\$254
Operating Income (loss):	\$14,776	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	245.73%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$360,893	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$380	\$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:	\$1,934,008	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$679	\$612	\$463
Revenue Collected During FY 15:	\$2,288,519	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,550,767	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$803	\$821	\$659
Per Capita Expenditures:	\$895	\$803	\$645
Revenues over (under) Expenditures:	-\$262,248	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	75.31%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,920,857	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$674	\$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:	\$1,121,840	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$897,844	-\$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:	\$3,293,534	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,156	\$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:	\$13,366,212	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.692	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,228,591	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,690,485	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.484	\$487	\$345
Per Capita Expenditures:	\$1.295	\$471	\$335
Operating Income (loss):	\$538,106	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	370.01%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$13,655,221	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.793	\$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:	\$332,753	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$47	\$612	\$463
Revenue Collected During FY 15:	\$240,350	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$231,601	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$34	\$821	\$659
Per Capita Expenditures:	\$33	\$803	\$645
Revenues over (under) Expenditures:	\$8,749	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	143.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$331,409	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$47	\$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:	\$72,862	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$183,128	-\$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:	\$121,560	\$9,823,032	\$2,646,376
Per Capita Debt:	\$17	\$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:	\$222,326	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$31	\$1,618	\$1,243
Revenue Collected During FY 15:	\$150,729	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$183,971	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$21	\$487	\$345
Per Capita Expenditures:	\$26	\$471	\$335
Operating Income (loss):	-\$33,242	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	154.98%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$285,115	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$40	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,732,188	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$1,367	\$494	\$440
Revenue Collected During FY 15:	\$51,173,756	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$49,723,354	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,717	\$1,072	\$1,060
Per Capita Expenditures:	\$1,668	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,450,402	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	84.00%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$41,768,376	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$1,401	\$494	\$453

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,088,589	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$12,538,133	-\$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:	\$13,526,657	\$108,290,695	\$65,832,873
Per Capita Debt:	\$454	\$2,035	\$1,592
General Obligation Debt over EAV:	1.12%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,534,170	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$890	\$1,364	\$1,150
Revenue Collected During FY 15:	\$16,431,096	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$13,926,452	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$551	\$438	\$323
Per Capita Expenditures:	\$467	\$428	\$330
Operating Income (loss):	\$2,504,644	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	211.50%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$29,454,219	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$988	\$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:	\$309,671	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,090	\$866	\$533
Revenue Collected During FY 15:	\$44,981	\$288,431	\$121,355
Expenditures During FY 15:	\$40,932	\$274,051	\$113,026
Per Capita Revenue:	\$158	\$714	\$328
Per Capita Expenditures:	\$144	\$690	\$307
Revenues over (under) Expenditures:	\$4,049	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	766.44%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$313,720	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,105	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,474	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$302,246	\$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:	\$844,684	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,974	\$2,382	\$952
Revenue Collected During FY 15:	\$247,063	\$255,721	\$88,075
Expenditures During FY 15:	\$208,535	\$244,740	\$95,060
Per Capita Revenue:	\$870	\$672	\$238
Per Capita Expenditures:	\$734	\$680	\$254
Operating Income (loss):	\$38,528	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	423.53%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$883,212	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,110	\$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:	\$	\$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:	\$2,086,632	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.082	\$2,382	\$952
Revenue Collected During FY 15:	\$191,556	\$255,721	\$88,075
Expenditures During FY 15:	\$223,425	\$244,740	\$95,060
Per Capita Revenue:	\$283	\$672	\$238
Per Capita Expenditures:	\$330	\$680	\$254
Operating Income (loss):	-\$31,869	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	919.67%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,054,763	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.035	\$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:	\$1,247,139	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$553	\$612	\$463
Revenue Collected During FY 15:	\$1,026,358	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$962,994	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$455	\$821	\$659
Per Capita Expenditures:	\$427	\$803	\$645
Revenues over (under) Expenditures:	\$63,364	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	136.09%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,310,503	\$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:	\$69,897	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,211,606	-\$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:	\$589,002	\$9,823,032	\$2,646,376
Per Capita Debt:	\$261	\$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:	\$1,407,735	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$624	\$1,618	\$1,243
Revenue Collected During FY 15:	\$655,827	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$791,573	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$291	\$487	\$345
Per Capita Expenditures:	\$351	\$471	\$335
Operating Income (loss):	-\$135,746	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	160.69%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,271,989	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$564	\$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:	\$158,445	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,309	\$866	\$533
Revenue Collected During FY 15:	\$39,954	\$288,431	\$121,355
Expenditures During FY 15:	\$56,500	\$274,051	\$113,026
Per Capita Revenue:	\$330	\$714	\$328
Per Capita Expenditures:	\$467	\$690	\$307
Revenues over (under) Expenditures:	-\$16,546	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	251.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$141,899	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,173	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$5,333	\$
Total Unreserved Funds:	\$75,178	\$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:

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:	\$30,546,532	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$560	\$494	\$440
Revenue Collected During FY 15:	\$58,423,516	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$54,023,151	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,070	\$1,072	\$1,060
Per Capita Expenditures:	\$990	\$1,025	\$976
Revenues over (under) Expenditures:	\$4,400,365	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	53.94%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$29,138,352	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$534	\$494	\$453

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,862,236	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$18,653,442	-\$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:	\$94,084,399	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,723	\$2,035	\$1,592
General Obligation Debt over EAV:	10.37%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$40,300,566	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$738	\$1,364	\$1,150
Revenue Collected During FY 15:	\$13,994,927	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$11,684,835	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$256	\$438	\$323
Per Capita Expenditures:	\$214	\$428	\$330
Operating Income (loss):	\$2,310,092	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	364.67%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$42,610,658	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$781	\$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:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,263,396		
Equalized Assessed Valuation:	\$411,423,156		
Population:	14,572		
Employees:			
Full Time:	78		
Part Time:	73		
Salaries Paid:	\$7,250,472		

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:	\$5,334,878	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$366	\$612	\$463
Revenue Collected During FY 15:	\$14,814,750	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$15,399,547	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,017	\$821	\$659
Per Capita Expenditures:	\$1,057	\$803	\$645
Revenues over (under) Expenditures:	-\$584,797	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	30.85%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,750,081	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$326	\$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:	\$1,086,014	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,203,949	-\$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:	\$3,207,225	\$9,823,032	\$2,646,376
Per Capita Debt:	\$220	\$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:	\$1,306,113	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$90	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,692,207	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,672,155	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$185	\$487	\$345
Per Capita Expenditures:	\$183	\$471	\$335
Operating Income (loss):	\$20,052	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	39.16%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,046,405	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$72	\$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:	\$65,927	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$340	\$866	\$533
Revenue Collected During FY 15:	\$86,521	\$288,431	\$121,355
Expenditures During FY 15:	\$103,211	\$274,051	\$113,026
Per Capita Revenue:	\$446	\$714	\$328
Per Capita Expenditures:	\$532	\$690	\$307
Revenues over (under) Expenditures:	-\$16,690	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	47.71%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$49,237	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$254	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,995	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$40,242	\$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:	\$313,430	\$417,897	\$29,671
Per Capita Debt:	\$1,616	\$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:	\$1,840,779	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$9,489	\$2,382	\$952
Revenue Collected During FY 15:	\$122,558	\$255,721	\$88,075
Expenditures During FY 15:	\$164,724	\$244,740	\$95,060
Per Capita Revenue:	\$632	\$672	\$238
Per Capita Expenditures:	\$849	\$680	\$254
Operating Income (loss):	-\$42,166	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1091.89%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,798,613	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$9,271	\$2,364	\$984



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:	\$1,573,704	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,234	\$612	\$463
Revenue Collected During FY 15:	\$577,353	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$688,486	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$453	\$821	\$659
Per Capita Expenditures:	\$540	\$803	\$645
Revenues over (under) Expenditures:	-\$111,133	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	213.58%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,470,487	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,153	\$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:	\$147,856	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$950,068	-\$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:	\$29,354	\$9,823,032	\$2,646,376
Per Capita Debt:	\$23	\$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:	\$4,070,719	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.193	\$1,618	\$1,243
Revenue Collected During FY 15:	\$965,739	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$952,938	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$757	\$487	\$345
Per Capita Expenditures:	\$747	\$471	\$335
Operating Income (loss):	\$12,801	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	428.77%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,085,920	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.205	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Aurora Village	
Unit Code:	045/070/32	County: Kane
Fiscal Year End:	5/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$29,839,646	
Equalized Assessed Valuation:	\$430,872,837	
Population:	16,760	
Employees:	Full Time:	51
	Part Time:	6
	Salaries Paid:	\$4,277,916

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,220,115	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$669	\$612	\$463
Revenue Collected During FY 15:	\$11,643,818	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$10,218,988	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$695	\$821	\$659
Per Capita Expenditures:	\$610	\$803	\$645
Revenues over (under) Expenditures:	\$1,424,830	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	114.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$11,718,295	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$699	\$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:	\$4,049,089	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$10,519,121	-\$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:	\$11,434,651	\$9,823,032	\$2,646,376
Per Capita Debt:	\$682	\$1,434	\$715
General Obligation Debt over EAV:	0.63%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$23,860,411	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.424	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,561,888	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,335,268	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$153	\$487	\$345
Per Capita Expenditures:	\$139	\$471	\$335
Operating Income (loss):	\$226,620	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1049.38%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$24,505,944	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.462	\$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:	\$3,095,079	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,019	\$612	\$463
Revenue Collected During FY 15:	\$1,643,349	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,810,747	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$541	\$821	\$659
Per Capita Expenditures:	\$596	\$803	\$645
Revenues over (under) Expenditures:	-\$167,398	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	161.68%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,927,681	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$964	\$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:	\$485,423	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,442,258	-\$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:	\$	\$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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City		
Unit Code:	049/140/30	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,129,950		
Equalized Assessed Valuation:	\$165,106,669		
Population:	32,574		
Employees:			
Full Time:	194		
Part Time:	34		
Salaries Paid:	\$12,444,504		

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:	\$17,969,971	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$552	\$494	\$440
Revenue Collected During FY 15:	\$23,503,329	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$25,753,630	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$722	\$1,072	\$1,060
Per Capita Expenditures:	\$791	\$1,025	\$976
Revenues over (under) Expenditures:	-\$2,250,301	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	70.20%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$18,079,347	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$555	\$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:	\$4,954,668	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$1,256,326	-\$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:	\$39,816,841	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,222	\$2,035	\$1,592
General Obligation Debt over EAV:	14.29%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$20,278,751	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$623	\$1,364	\$1,150
Revenue Collected During FY 15:	\$7,504,667	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$4,591,369	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$230	\$438	\$323
Per Capita Expenditures:	\$141	\$428	\$330
Operating Income (loss):	\$2,913,298	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	461.54%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$21,190,880	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$651	\$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:	\$136,347	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$216	\$866	\$533
Revenue Collected During FY 15:	\$265,234	\$288,431	\$121,355
Expenditures During FY 15:	\$360,070	\$274,051	\$113,026
Per Capita Revenue:	\$421	\$714	\$328
Per Capita Expenditures:	\$572	\$690	\$307
Revenues over (under) Expenditures:	-\$94,836	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	37.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$135,621	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$215	\$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:	\$63,115	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$72,506	\$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:	\$270,000	\$417,897	\$29,671
Per Capita Debt:	\$429	\$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:	\$2,088,833	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,316	\$2,382	\$952
Revenue Collected During FY 15:	\$184,898	\$255,721	\$88,075
Expenditures During FY 15:	\$189,618	\$244,740	\$95,060
Per Capita Revenue:	\$293	\$672	\$238
Per Capita Expenditures:	\$301	\$680	\$254
Operating Income (loss):	-\$4,720	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1049.48%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,990,003	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,159	\$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:	\$119,611	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$640	\$866	\$533
Revenue Collected During FY 15:	\$41,309	\$288,431	\$121,355
Expenditures During FY 15:	\$32,087	\$274,051	\$113,026
Per Capita Revenue:	\$221	\$714	\$328
Per Capita Expenditures:	\$172	\$690	\$307
Revenues over (under) Expenditures:	\$9,222	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	390.42%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$125,275	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$670	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,096	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$40,178	\$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:	\$120,734	\$417,897	\$29,671
Per Capita Debt:	\$646	\$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:	\$175,216	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$937	\$2,382	\$952
Revenue Collected During FY 15:	\$276,535	\$255,721	\$88,075
Expenditures During FY 15:	\$36,925	\$244,740	\$95,060
Per Capita Revenue:	\$1,479	\$672	\$238
Per Capita Expenditures:	\$197	\$680	\$254
Operating Income (loss):	\$239,610	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1133.06%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$418,384	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,237	\$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:	\$496,227	\$9,823,032	\$2,646,376
Per Capita Debt:	\$315	\$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:	\$2,315,552	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,472	\$1,618	\$1,243
Revenue Collected During FY 15:	\$395,124	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$370,607	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$251	\$487	\$345
Per Capita Expenditures:	\$236	\$471	\$335
Operating Income (loss):	\$24,517	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	628.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,331,069	\$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: **North Riverside Village**

Unit Code: **016/400/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,989,342**

Equalized Assessed Valuation: **\$235,683,860**

Population: **6,672**

Employees:

Full Time:	66
Part Time:	66
Salaries Paid:	\$6,741,115

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:	\$5,256,651	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$788	\$612	\$463
Revenue Collected During FY 15:	\$17,517,078	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$16,305,082	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$2,625	\$821	\$659
Per Capita Expenditures:	\$2,444	\$803	\$645
Revenues over (under) Expenditures:	\$1,211,996	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	30.60%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,989,147	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$748	\$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:	\$260,821	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$21,022,227	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,552,726	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,279	\$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:	\$1,117,915	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$168	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,684,902	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,481,109	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$402	\$487	\$345
Per Capita Expenditures:	\$372	\$471	\$335
Operating Income (loss):	\$203,793	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	53.27%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,321,708	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$198	\$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:	North Utica Village	
Unit Code:	050/070/32	County: Lasalle
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,482,850	
Equalized Assessed Valuation:	\$33,439,020	
Population:	1,352	
Employees:		
Full Time:	4	
Part Time:	35	
Salaries Paid:	\$434,797	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,218,932	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$902	\$612	\$463
Revenue Collected During FY 15:	\$2,498,557	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,867,642	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,848	\$821	\$659
Per Capita Expenditures:	\$1,381	\$803	\$645
Revenues over (under) Expenditures:	\$630,915	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	97.46%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,820,140	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,346	\$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:	\$1,108,379	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$841,783	-\$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:	\$115	\$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:	\$3,918,498	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,898	\$1,618	\$1,243
Revenue Collected During FY 15:	\$442,810	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$407,347	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$328	\$487	\$345
Per Capita Expenditures:	\$301	\$471	\$335
Operating Income (loss):	\$35,463	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	969.33%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,948,531	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,921	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$95,927,206		
Equalized Assessed Valuation:	\$2,183,438,220		
Population:	33,170		
Employees:			
Full Time:			264
Part Time:			16
Salaries Paid:			\$31,770,159

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:	\$19,878,674	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$599	\$494	\$440
Revenue Collected During FY 15:	\$45,780,342	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$45,062,845	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,380	\$1,072	\$1,060
Per Capita Expenditures:	\$1,359	\$1,025	\$976
Revenues over (under) Expenditures:	\$717,497	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	50.64%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$22,821,172	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$688	\$494	\$453

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,122,879	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$23,727,436	-\$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:	\$75,615,027	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,280	\$2,035	\$1,592
General Obligation Debt over EAV:	3.46%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$45,592,859	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,375	\$1,364	\$1,150
Revenue Collected During FY 15:	\$10,733,271	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$11,651,525	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$324	\$438	\$323
Per Capita Expenditures:	\$351	\$428	\$330
Operating Income (loss):	-\$918,254	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	385.17%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$44,877,715	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,353	\$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:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,581,940		
Equalized Assessed Valuation:	\$473,749,343		
Population:	5,483		
Employees:			
Full Time:			48
Part Time:			60
Salaries Paid:			\$6,128,900

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:	\$7,963,938	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,452	\$612	\$463
Revenue Collected During FY 15:	\$10,001,722	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,417,462	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,824	\$821	\$659
Per Capita Expenditures:	\$1,718	\$803	\$645
Revenues over (under) Expenditures:	\$584,260	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	87.43%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,233,858	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,502	\$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:	\$646,041	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$9,068,798	-\$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:	\$4,965,042	\$9,823,032	\$2,646,376
Per Capita Debt:	\$906	\$1,434	\$715
General Obligation Debt over EAV:	0.76%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,306,870	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,427	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,454,498	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,153,293	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$448	\$487	\$345
Per Capita Expenditures:	\$393	\$471	\$335
Operating Income (loss):	\$301,205	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	628.68%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$13,537,375	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,469	\$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:	\$42,333,216	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,438	\$1,434	\$715
General Obligation Debt over EAV:	8.89%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,545,685	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$694	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,364,580	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,014,695	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$517	\$487	\$345
Per Capita Expenditures:	\$407	\$471	\$335
Operating Income (loss):	\$1,349,885	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	82.28%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,125,866	\$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:	\$185,479	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$392	\$866	\$533
Revenue Collected During FY 15:	\$124,782	\$288,431	\$121,355
Expenditures During FY 15:	\$72,940	\$274,051	\$113,026
Per Capita Revenue:	\$264	\$714	\$328
Per Capita Expenditures:	\$154	\$690	\$307
Revenues over (under) Expenditures:	\$51,842	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	325.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$237,321	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$502	\$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:	\$40,516	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$196,805	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,207,263	\$9,823,032	\$2,646,376
Per Capita Debt:	\$534	\$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:	\$33,697,897	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4.275	\$1,618	\$1,243
Revenue Collected During FY 15:	\$10,887,414	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$11,807,983	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.381	\$487	\$345
Per Capita Expenditures:	\$1.498	\$471	\$335
Operating Income (loss):	-\$920,569	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	278.34%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$32,866,507	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4.169	\$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:	\$27,665,512	\$108,290,695	\$65,832,873
Per Capita Debt:	\$989	\$2,035	\$1,592
General Obligation Debt over EAV:	6.22%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$17,580,584	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$629	\$1,364	\$1,150
Revenue Collected During FY 15:	\$7,025,772	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$7,218,786	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$251	\$438	\$323
Per Capita Expenditures:	\$258	\$428	\$330
Operating Income (loss):	-\$193,014	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	240.87%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$17,387,570	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$622	\$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:	\$1,188,674	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,633	\$866	\$533
Revenue Collected During FY 15:	\$105,909	\$288,431	\$121,355
Expenditures During FY 15:	\$349,924	\$274,051	\$113,026
Per Capita Revenue:	\$145	\$714	\$328
Per Capita Expenditures:	\$481	\$690	\$307
Revenues over (under) Expenditures:	-\$244,015	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	269.96%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$944,659	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,298	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$962,968	\$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:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,943,235		
Equalized Assessed Valuation:	\$1,013,826,609		
Population:	56,690		
Employees:			
Full Time:	307		
Part Time:	82		
Salaries Paid:	\$26,006,152		

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,462,415	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$255	\$494	\$440
Revenue Collected During FY 15:	\$60,309,679	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$58,917,060	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,064	\$1,072	\$1,060
Per Capita Expenditures:	\$1,039	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,392,619	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	25.15%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$14,816,514	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$261	\$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:	\$5,553,976	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$253,902,769	-\$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:	\$113,391,612	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,000	\$2,035	\$1,592
General Obligation Debt over EAV:	6.14%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$43,264,402	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$763	\$1,364	\$1,150
Revenue Collected During FY 15:	\$50,335,615	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$48,581,959	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$888	\$438	\$323
Per Capita Expenditures:	\$857	\$428	\$330
Operating Income (loss):	\$1,753,656	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	88.87%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$43,174,394	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$762	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Oak Park Village**

Unit Code: **016/415/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$165,762,235**

Equalized Assessed Valuation: **\$1,383,005,873**

Population: **52,104**

Employees:

 Full Time: **369**

 Part Time: **6**

 Salaries Paid: **\$41,782,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,728,300	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$667	\$494	\$440
Revenue Collected During FY 15:	\$62,473,418	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$73,672,554	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,199	\$1,072	\$1,060
Per Capita Expenditures:	\$1,414	\$1,025	\$976
Revenues over (under) Expenditures:	-\$11,199,136	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	32.34%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$23,822,332	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$457	\$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:	\$18,113,844	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$131,560,638	-\$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:	\$97,932,825	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,880	\$2,035	\$1,592
General Obligation Debt over EAV:	4.01%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$74,968,229	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,439	\$1,364	\$1,150
Revenue Collected During FY 15:	\$26,468,473	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$25,867,332	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$508	\$438	\$323
Per Capita Expenditures:	\$496	\$428	\$330
Operating Income (loss):	\$601,141	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	307.63%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$79,574,446	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,527	\$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:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,065,872		
Equalized Assessed Valuation:	\$227,535,510		
Population:	2,134		
Employees:			
Full Time:			36
Part Time:			12
Salaries Paid:			\$3,302,696

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:	\$5,620,159	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$2,634	\$612	\$463
Revenue Collected During FY 15:	\$7,273,304	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,823,021	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$3,408	\$821	\$659
Per Capita Expenditures:	\$3,197	\$803	\$645
Revenues over (under) Expenditures:	\$450,283	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.95%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,069,151	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$2,844	\$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:	\$1,034,141	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$580,837	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,546,567	\$9,823,032	\$2,646,376
Per Capita Debt:	\$6,817	\$1,434	\$715
General Obligation Debt over EAV:	5.97%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,540,769	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.128	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,444,907	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,155,548	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$677	\$487	\$345
Per Capita Expenditures:	\$541	\$471	\$335
Operating Income (loss):	\$289,359	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	417.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,830,128	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.263	\$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:	\$203,566	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$921	\$866	\$533
Revenue Collected During FY 15:	\$100,215	\$288,431	\$121,355
Expenditures During FY 15:	\$133,091	\$274,051	\$113,026
Per Capita Revenue:	\$453	\$714	\$328
Per Capita Expenditures:	\$602	\$690	\$307
Revenues over (under) Expenditures:	-\$32,876	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	128.25%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$170,690	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$772	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,967	\$5,333	\$
Total Unreserved Funds:	\$140,755	\$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:	\$127,819	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$414	\$866	\$533
Revenue Collected During FY 15:	\$61,786	\$288,431	\$121,355
Expenditures During FY 15:	\$71,358	\$274,051	\$113,026
Per Capita Revenue:	\$200	\$714	\$328
Per Capita Expenditures:	\$231	\$690	\$307
Revenues over (under) Expenditures:	-\$9,572	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	165.71%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$118,247	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$383	\$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:	\$4,646	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$119,985	\$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:	\$304,000	\$417,897	\$29,671
Per Capita Debt:	\$984	\$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:	\$500,875	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,621	\$2,382	\$952
Revenue Collected During FY 15:	\$75,205	\$255,721	\$88,075
Expenditures During FY 15:	\$82,871	\$244,740	\$95,060
Per Capita Revenue:	\$243	\$672	\$238
Per Capita Expenditures:	\$268	\$680	\$254
Operating Income (loss):	-\$7,666	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	595.15%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$493,208	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,596	\$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:	\$556,948	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$633	\$866	\$533
Revenue Collected During FY 15:	\$363,752	\$288,431	\$121,355
Expenditures During FY 15:	\$303,508	\$274,051	\$113,026
Per Capita Revenue:	\$413	\$714	\$328
Per Capita Expenditures:	\$345	\$690	\$307
Revenues over (under) Expenditures:	\$60,244	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	203.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$617,192	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$701	\$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:	\$126,847	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$465,606	\$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:	\$1,036,143	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,177	\$2,382	\$952
Revenue Collected During FY 15:	\$386,101	\$255,721	\$88,075
Expenditures During FY 15:	\$391,226	\$244,740	\$95,060
Per Capita Revenue:	\$439	\$672	\$238
Per Capita Expenditures:	\$445	\$680	\$254
Operating Income (loss):	-\$5,125	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	263.54%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,031,018	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,172	\$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:	\$682,718	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$443	\$1,618	\$1,243
Revenue Collected During FY 15:	-\$15	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,383	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$2	\$471	\$335
Operating Income (loss):	-\$2,398	\$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: **Oakwood Hills Village**

Unit Code: 063/090/32 County: Mchenry

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,945,800

Equalized Assessed Valuation: \$45,741,596

Population: 2,083

Employees:

 Full Time:

 Part Time: 39

 Salaries Paid: \$239,444

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$484,618	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$233	\$612	\$463
Revenue Collected During FY 15:	\$860,118	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$761,407	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$413	\$821	\$659
Per Capita Expenditures:	\$366	\$803	\$645
Revenues over (under) Expenditures:	\$98,711	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	76.61%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$583,329	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$280	\$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:	\$3,638	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$583,172	-\$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:	\$45,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$22	\$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:	\$	\$9,667,288	\$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



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: **Oblong Village**

Unit Code: **017/020/32** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,824,410**

Equalized Assessed Valuation: **\$10,592,877**

Population: **1,466**

Employees:

 Full Time: **9**

 Part Time: **14**

 Salaries Paid: **\$371,361**

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:	\$533,006	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$364	\$612	\$463
Revenue Collected During FY 15:	\$679,944	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$976,488	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$464	\$821	\$659
Per Capita Expenditures:	\$666	\$803	\$645
Revenues over (under) Expenditures:	-\$296,544	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	24.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$236,462	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$161	\$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:	\$313,911	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$77,449	-\$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:	\$470,405	\$9,823,032	\$2,646,376
Per Capita Debt:	\$321	\$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:	\$2,093,546	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,428	\$1,618	\$1,243
Revenue Collected During FY 15:	\$578,015	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$594,085	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$394	\$487	\$345
Per Capita Expenditures:	\$405	\$471	\$335
Operating Income (loss):	-\$16,070	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	349.69%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,077,476	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,417	\$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:	\$123,239	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$666	\$866	\$533
Revenue Collected During FY 15:	\$105,263	\$288,431	\$121,355
Expenditures During FY 15:	\$71,707	\$274,051	\$113,026
Per Capita Revenue:	\$569	\$714	\$328
Per Capita Expenditures:	\$388	\$690	\$307
Revenues over (under) Expenditures:	\$33,556	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	218.66%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,795	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$848	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$50,151	\$5,333	\$
Total Unreserved Funds:	\$69,806	\$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: **Odell Village**

Unit Code: **053/060/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,127,565**

Equalized Assessed Valuation: **\$11,872,273**

Population: **1,014**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$140,556**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$552,664	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$545	\$612	\$463
Revenue Collected During FY 15:	\$502,906	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$473,666	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$496	\$821	\$659
Per Capita Expenditures:	\$467	\$803	\$645
Revenues over (under) Expenditures:	\$29,240	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	122.85%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$581,912	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$574	\$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:	\$581,912	-\$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:	\$197,003	\$9,823,032	\$2,646,376
Per Capita Debt:	\$194	\$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:	\$1,956,018	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,929	\$1,618	\$1,243
Revenue Collected During FY 15:	\$166,478	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$305,250	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$164	\$487	\$345
Per Capita Expenditures:	\$301	\$471	\$335
Operating Income (loss):	-\$138,772	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	595.33%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,817,253	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,792	\$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: **Odin Village**

Unit Code: **058/045/32** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,001,000**

Equalized Assessed Valuation: **\$6,456,644**

Population: **1,200**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$204,744**

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:	\$4,793	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$4	\$612	\$463
Revenue Collected During FY 15:	\$287,540	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$344,800	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$240	\$821	\$659
Per Capita Expenditures:	\$287	\$803	\$645
Revenues over (under) Expenditures:	-\$57,260	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-15.22%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$52,467	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$44	\$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:	\$45,739	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$98,206	-\$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:	\$463,233	\$9,823,032	\$2,646,376
Per Capita Debt:	\$386	\$1,434	\$715
General Obligation Debt over EAV:	7.12%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$267,199	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$223	\$1,618	\$1,243
Revenue Collected During FY 15:	\$596,336	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$603,929	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$497	\$487	\$345
Per Capita Expenditures:	\$503	\$471	\$335
Operating Income (loss):	-\$7,593	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	42.99%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$259,606	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$216	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,717,979		
Equalized Assessed Valuation:	\$641,199,042		
Population:	28,396		
Employees:			
Full Time:			160
Part Time:			100
Salaries Paid:			\$11,626,025

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,778,844	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$837	\$494	\$440
Revenue Collected During FY 15:	\$28,017,276	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$26,140,454	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$987	\$1,072	\$1,060
Per Capita Expenditures:	\$921	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,876,822	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	92.89%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$24,282,842	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$855	\$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:	\$21,508,908	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$10,717,741	-\$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:	\$54,313,546	\$108,290,695	\$65,832,873
Per Capita Debt:	\$1,913	\$2,035	\$1,592
General Obligation Debt over EAV:	6.62%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$36,863,616	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.298	\$1,364	\$1,150
Revenue Collected During FY 15:	\$16,493,410	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$13,847,977	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$581	\$438	\$323
Per Capita Expenditures:	\$488	\$428	\$330
Operating Income (loss):	\$2,645,433	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	285.31%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$39,509,049	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.391	\$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:	\$490,001	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$659	\$866	\$533
Revenue Collected During FY 15:	\$392,174	\$288,431	\$121,355
Expenditures During FY 15:	\$247,232	\$274,051	\$113,026
Per Capita Revenue:	\$528	\$714	\$328
Per Capita Expenditures:	\$333	\$690	\$307
Revenues over (under) Expenditures:	\$144,942	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	254.00%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$627,968	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$845	\$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:	\$23,919	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$604,049	\$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:	\$180,520	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$243	\$2,382	\$952
Revenue Collected During FY 15:	\$147,450	\$255,721	\$88,075
Expenditures During FY 15:	\$166,415	\$244,740	\$95,060
Per Capita Revenue:	\$198	\$672	\$238
Per Capita Expenditures:	\$224	\$680	\$254
Operating Income (loss):	-\$18,965	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	101.27%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$168,530	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$227	\$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:	-\$931,593	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$213	\$612	\$463
Revenue Collected During FY 15:	\$5,272,855	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,297,497	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,204	\$821	\$659
Per Capita Expenditures:	\$1,209	\$803	\$645
Revenues over (under) Expenditures:	-\$24,642	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-25.28%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$1,339,048	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$306	\$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:	\$1,562,866	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$2,672,240	-\$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:	\$6,971,812	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,591	\$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:	\$1,816,610	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$415	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,925,244	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,069,468	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.124	\$487	\$345
Per Capita Expenditures:	\$929	\$471	\$335
Operating Income (loss):	\$855,776	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	151.36%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,159,589	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.406	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohio Village**

Unit Code: **006/085/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,031,996**

Equalized Assessed Valuation: **\$2,189,817**

Population: **540**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$66,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$283,322	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$525	\$866	\$533
Revenue Collected During FY 15:	\$282,065	\$288,431	\$121,355
Expenditures During FY 15:	\$245,437	\$274,051	\$113,026
Per Capita Revenue:	\$522	\$714	\$328
Per Capita Expenditures:	\$455	\$690	\$307
Revenues over (under) Expenditures:	\$36,628	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	109.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$269,950	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$500	\$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:	\$229,819	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$40,131	\$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:	\$1,047,535	\$417,897	\$29,671
Per Capita Debt:	\$1,940	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$872.369	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.615	\$2,382	\$952
Revenue Collected During FY 15:	\$106.556	\$255,721	\$88,075
Expenditures During FY 15:	\$165.865	\$244,740	\$95,060
Per Capita Revenue:	\$197	\$672	\$238
Per Capita Expenditures:	\$307	\$680	\$254
Operating Income (loss):	-\$59.309	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	520.34%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$863.060	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.598	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ohlman Village**

Unit Code: **068/065/32** County: **Montgomery**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,670**

Equalized Assessed Valuation: **\$871,859**

Population: **135**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$3,666**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$81,249	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$602	\$866	\$533
Revenue Collected During FY 15:	\$27,195	\$288,431	\$121,355
Expenditures During FY 15:	\$19,251	\$274,051	\$113,026
Per Capita Revenue:	\$201	\$714	\$328
Per Capita Expenditures:	\$143	\$690	\$307
Revenues over (under) Expenditures:	\$7,944	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	418.64%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$80,593	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$597	\$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:	\$21,449	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$59,144	\$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:	\$210,000	\$417,897	\$29,671
Per Capita Debt:	\$1,556	\$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:	\$18,649	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$138	\$2,382	\$952
Revenue Collected During FY 15:	\$26,627	\$255,721	\$88,075
Expenditures During FY 15:	\$23,618	\$244,740	\$95,060
Per Capita Revenue:	\$197	\$672	\$238
Per Capita Expenditures:	\$175	\$680	\$254
Operating Income (loss):	\$3,009	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	128.11%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$30,258	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$224	\$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:	\$195,879	\$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:	\$1,504,808	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,049	\$1,618	\$1,243
Revenue Collected During FY 15:	\$813,836	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$629,354	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$568	\$487	\$345
Per Capita Expenditures:	\$439	\$471	\$335
Operating Income (loss):	\$184,482	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	268.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,689,290	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.178	\$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:	\$390,876	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,196	\$866	\$533
Revenue Collected During FY 15:	\$84,252	\$288,431	\$121,355
Expenditures During FY 15:	\$61,032	\$274,051	\$113,026
Per Capita Revenue:	\$473	\$714	\$328
Per Capita Expenditures:	\$343	\$690	\$307
Revenues over (under) Expenditures:	\$23,220	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	678.49%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$414,096	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,326	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,086	\$5,333	\$
Total Unreserved Funds:	\$303,012	\$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:	\$208,002	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,926	\$866	\$533
Revenue Collected During FY 15:	\$25,900	\$288,431	\$121,355
Expenditures During FY 15:	\$19,780	\$274,051	\$113,026
Per Capita Revenue:	\$240	\$714	\$328
Per Capita Expenditures:	\$183	\$690	\$307
Revenues over (under) Expenditures:	\$6,120	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1082.52%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$214,122	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,983	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$214,122	\$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:	\$596,506	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$3,091	\$866	\$533
Revenue Collected During FY 15:	\$140,167	\$288,431	\$121,355
Expenditures During FY 15:	\$138,488	\$274,051	\$113,026
Per Capita Revenue:	\$726	\$714	\$328
Per Capita Expenditures:	\$718	\$690	\$307
Revenues over (under) Expenditures:	\$1,679	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	422.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$585,345	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$3,033	\$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:	\$48,278	\$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:	\$	\$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:	\$14,286	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$74	\$2,382	\$952
Revenue Collected During FY 15:	\$24,902	\$255,721	\$88,075
Expenditures During FY 15:	\$24,872	\$244,740	\$95,060
Per Capita Revenue:	\$129	\$672	\$238
Per Capita Expenditures:	\$129	\$680	\$254
Operating Income (loss):	\$30	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	57.23%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$14,235	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$74	\$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:	\$74,619	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$235	\$866	\$533
Revenue Collected During FY 15:	\$120,229	\$288,431	\$121,355
Expenditures During FY 15:	\$129,425	\$274,051	\$113,026
Per Capita Revenue:	\$378	\$714	\$328
Per Capita Expenditures:	\$407	\$690	\$307
Revenues over (under) Expenditures:	-\$9,196	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	50.55%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$65,423	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$206	\$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:	\$10,023	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$55,400	\$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:	\$393,305	\$417,897	\$29,671
Per Capita Debt:	\$1,237	\$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:	\$1,511,834	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.754	\$2,382	\$952
Revenue Collected During FY 15:	\$633,035	\$255,721	\$88,075
Expenditures During FY 15:	\$233,423	\$244,740	\$95,060
Per Capita Revenue:	\$1,991	\$672	\$238
Per Capita Expenditures:	\$734	\$680	\$254
Operating Income (loss):	\$399,612	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	808.17%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,886,446	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$5.932	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,260,933	\$9,823,032	\$2,646,376
Per Capita Debt:	\$122	\$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:	\$12,132,226	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.174	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,018,447	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,382,320	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$292	\$487	\$345
Per Capita Expenditures:	\$231	\$471	\$335
Operating Income (loss):	\$636,127	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	536.82%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$12,788,674	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.238	\$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:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,941,930		
Equalized Assessed Valuation:	\$125,131,702		
Population:	4,988		
Employees:			
Full Time:	40		
Part Time:	8		
Salaries Paid:	\$3,195,034		

Blended Component Units

Number Submitted = 1
 Police Pension Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,921,596	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$586	\$612	\$463
Revenue Collected During FY 15:	\$6,318,668	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,079,533	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,267	\$821	\$659
Per Capita Expenditures:	\$1,620	\$803	\$645
Revenues over (under) Expenditures:	-\$1,760,865	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	37.60%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,038,001	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$609	\$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:	\$1,059,959	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$1,929,431	-\$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:	\$15,735,915	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,155	\$1,434	\$715
General Obligation Debt over EAV:	0.72%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,040,746	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,011	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,458,596	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,908,911	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$693	\$487	\$345
Per Capita Expenditures:	\$784	\$471	\$335
Operating Income (loss):	-\$450,315	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	117.44%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,590,431	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$920	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Omaha Village**

Unit Code: **030/030/32** County: **Gallatin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$320,373**

Equalized Assessed Valuation: **\$717,044**

Population: **266**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$47,914**

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:	\$536,295	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,016	\$866	\$533
Revenue Collected During FY 15:	\$120,098	\$288,431	\$121,355
Expenditures During FY 15:	\$109,003	\$274,051	\$113,026
Per Capita Revenue:	\$451	\$714	\$328
Per Capita Expenditures:	\$410	\$690	\$307
Revenues over (under) Expenditures:	\$11,095	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	472.81%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$515,376	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,938	\$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:	\$75,563	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$338,155	\$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:	\$531,871	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,000	\$2,382	\$952
Revenue Collected During FY 15:	\$63,410	\$255,721	\$88,075
Expenditures During FY 15:	\$75,869	\$244,740	\$95,060
Per Capita Revenue:	\$238	\$672	\$238
Per Capita Expenditures:	\$285	\$680	\$254
Operating Income (loss):	-\$12,459	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	717.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$544,412	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,047	\$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:	\$2,574,939	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,791	\$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:	\$6,939,555	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$4,826	\$1,618	\$1,243
Revenue Collected During FY 15:	\$357,748	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$540,692	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$249	\$487	\$345
Per Capita Expenditures:	\$376	\$471	\$335
Operating Income (loss):	-\$182,944	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1249.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,756,611	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$4,699	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oneida City**

Unit Code: **048/045/30** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$695,800**

Equalized Assessed Valuation: **\$5,912,935**

Population: **692**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$69,659**

Blended Component Units

Number Submitted = 2
 Friends of the Greig Memorial Library and Oneid
 Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$301,175	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$435	\$866	\$533
Revenue Collected During FY 15:	\$261,932	\$288,431	\$121,355
Expenditures During FY 15:	\$255,215	\$274,051	\$113,026
Per Capita Revenue:	\$379	\$714	\$328
Per Capita Expenditures:	\$369	\$690	\$307
Revenues over (under) Expenditures:	\$6,717	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	120.64%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$307,892	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$445	\$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:	\$57,419	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$250,473	\$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:	\$412,201	\$417,897	\$29,671
Per Capita Debt:	\$596	\$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:	\$439,380	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$635	\$2,382	\$952
Revenue Collected During FY 15:	\$183,720	\$255,721	\$88,075
Expenditures During FY 15:	\$179,140	\$244,740	\$95,060
Per Capita Revenue:	\$265	\$672	\$238
Per Capita Expenditures:	\$259	\$680	\$254
Operating Income (loss):	\$4,580	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	247.83%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$443,960	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$642	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,009,010	\$9,823,032	\$2,646,376
Per Capita Debt:	\$656	\$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:	\$498,371	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$324	\$1,618	\$1,243
Revenue Collected During FY 15:	\$111,202	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$143,784	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$72	\$487	\$345
Per Capita Expenditures:	\$93	\$471	\$335
Operating Income (loss):	-\$32,582	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	325.74%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$468,356	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$304	\$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:	\$638,480	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$850	\$866	\$533
Revenue Collected During FY 15:	\$757,276	\$288,431	\$121,355
Expenditures During FY 15:	\$833,183	\$274,051	\$113,026
Per Capita Revenue:	\$1,008	\$714	\$328
Per Capita Expenditures:	\$1,109	\$690	\$307
Revenues over (under) Expenditures:	-\$75,907	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	66.86%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$557,081	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$742	\$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:	\$401,168	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$516,915	\$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:	\$232,546	\$417,897	\$29,671
Per Capita Debt:	\$310	\$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:	\$2,184,549	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,909	\$2,382	\$952
Revenue Collected During FY 15:	\$171,300	\$255,721	\$88,075
Expenditures During FY 15:	\$261,714	\$244,740	\$95,060
Per Capita Revenue:	\$228	\$672	\$238
Per Capita Expenditures:	\$348	\$680	\$254
Operating Income (loss):	-\$90,414	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	818.83%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,142,983	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,854	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Oreana Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$909,750**

Equalized Assessed Valuation: **\$9,737,733**

Population: **892**

Employees:

 Full Time: **1**

 Part Time: **20**

 Salaries Paid: **\$113,767**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$337,226	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$378	\$866	\$533
Revenue Collected During FY 15:	\$268,632	\$288,431	\$121,355
Expenditures During FY 15:	\$308,674	\$274,051	\$113,026
Per Capita Revenue:	\$301	\$714	\$328
Per Capita Expenditures:	\$346	\$690	\$307
Revenues over (under) Expenditures:	-\$40,042	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	96.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$297,184	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$333	\$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:	\$143,979	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$153,205	\$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:	\$4,184,748	\$417,897	\$29,671
Per Capita Debt:	\$4,691	\$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:	\$644,580	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$723	\$2,382	\$952
Revenue Collected During FY 15:	\$328,512	\$255,721	\$88,075
Expenditures During FY 15:	\$309,895	\$244,740	\$95,060
Per Capita Revenue:	\$368	\$672	\$238
Per Capita Expenditures:	\$347	\$680	\$254
Operating Income (loss):	\$18,617	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	214.01%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$663,197	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$743	\$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:	\$1,860,867	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$500	\$612	\$463
Revenue Collected During FY 15:	\$2,644,253	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,320,394	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$711	\$821	\$659
Per Capita Expenditures:	\$624	\$803	\$645
Revenues over (under) Expenditures:	\$323,859	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	95.46%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,214,971	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$595	\$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:	\$1,476,976	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$737,995	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,621,134	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,511	\$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:	\$1,189,943	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$320	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,163,065	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$834,944	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$313	\$487	\$345
Per Capita Expenditures:	\$224	\$471	\$335
Operating Income (loss):	\$328,121	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	181.82%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,518,064	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$408	\$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:	\$176,068	\$417,897	\$29,671
Per Capita Debt:	\$492	\$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:	\$124,224	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$347	\$2,382	\$952
Revenue Collected During FY 15:	\$118,617	\$255,721	\$88,075
Expenditures During FY 15:	\$118,013	\$244,740	\$95,060
Per Capita Revenue:	\$331	\$672	\$238
Per Capita Expenditures:	\$330	\$680	\$254
Operating Income (loss):	\$604	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	105.77%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$124,828	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$349	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Orion Village**

Unit Code: **037/075/32** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,990,000**

Equalized Assessed Valuation: **\$28,153,377**

Population: **1,688**

Employees:

 Full Time: **4**

 Part Time: **6**

 Salaries Paid: **\$254,985**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$899,998	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$533	\$612	\$463
Revenue Collected During FY 15:	\$876,154	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$660,015	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$519	\$821	\$659
Per Capita Expenditures:	\$391	\$803	\$645
Revenues over (under) Expenditures:	\$216,139	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	164.56%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,086,137	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$643	\$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:	\$345,066	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$788,826	-\$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:	\$2,421,800	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,435	\$1,434	\$715
General Obligation Debt over EAV:	1.17%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,912,415	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,318	\$1,618	\$1,243
Revenue Collected During FY 15:	\$760,996	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$589,199	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$451	\$487	\$345
Per Capita Expenditures:	\$349	\$471	\$335
Operating Income (loss):	\$171,797	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	698.27%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,114,212	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,437	\$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:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,010,767		
Equalized Assessed Valuation:	\$131,289,244		
Population:	7,289		
Employees:			
Full Time:	21		
Part Time:	67		
Salaries Paid:	\$2,338,537		

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:	-\$582,282	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$80	\$612	\$463
Revenue Collected During FY 15:	\$6,329,875	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,140,898	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$868	\$821	\$659
Per Capita Expenditures:	\$980	\$803	\$645
Revenues over (under) Expenditures:	-\$811,023	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-19.51%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$1,393,305	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$191	\$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:	-\$1,825,058	-\$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:	\$1,191,683	\$9,823,032	\$2,646,376
Per Capita Debt:	\$163	\$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:	\$	\$9,667,288	\$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 Greater than 25,000

Local Government Profile

Unit Name:	Orland Park Village		
Unit Code:	016/425/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$145,789,732		
Equalized Assessed Valuation:	\$2,010,105,825		
Population:	56,767		
Employees:			
Full Time:			294
Part Time:			763
Salaries Paid:			\$28,902,045

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:	\$86,106,860	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$1,517	\$494	\$440
Revenue Collected During FY 15:	\$66,052,464	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$53,007,260	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,164	\$1,072	\$1,060
Per Capita Expenditures:	\$934	\$1,025	\$976
Revenues over (under) Expenditures:	\$13,045,204	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	172.20%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$91,275,917	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$1,608	\$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:	\$2,872,801	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$16,619,372	-\$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:	\$115,483,980	\$108,290,695	\$65,832,873
Per Capita Debt:	\$2,034	\$2,035	\$1,592
General Obligation Debt over EAV:	4.34%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$155,144,801	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$2,733	\$1,364	\$1,150
Revenue Collected During FY 15:	\$23,725,146	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$26,621,750	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$418	\$438	\$323
Per Capita Expenditures:	\$469	\$428	\$330
Operating Income (loss):	-\$2,896,604	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	582.08%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$154,959,003	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$2,730	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,436,013	\$108,290,695	\$65,832,873
Per Capita Debt:	\$889	\$2,035	\$1,592
General Obligation Debt over EAV:	1.92%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$52,040,675	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1,572	\$1,364	\$1,150
Revenue Collected During FY 15:	\$8,418,113	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$7,811,347	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$254	\$438	\$323
Per Capita Expenditures:	\$236	\$428	\$330
Operating Income (loss):	\$606,766	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	673.99%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$52,647,441	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1,591	\$1,361	\$1,123



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,050,210	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$328	\$612	\$463
Revenue Collected During FY 15:	\$19,232,462	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$20,153,539	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,044	\$821	\$659
Per Capita Expenditures:	\$1,094	\$803	\$645
Revenues over (under) Expenditures:	-\$921,077	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	26.54%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,349,028	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$290	\$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:	\$77,546	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$19,567,179	-\$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:	\$17,330,160	\$9,823,032	\$2,646,376
Per Capita Debt:	\$940	\$1,434	\$715
General Obligation Debt over EAV:	0.68%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$19,974,972	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.084	\$1,618	\$1,243
Revenue Collected During FY 15:	\$6,939,333	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$6,569,076	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$377	\$487	\$345
Per Capita Expenditures:	\$356	\$471	\$335
Operating Income (loss):	\$370,257	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	311.56%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$20,466,729	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.111	\$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:	\$76,832	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$732	\$866	\$533
Revenue Collected During FY 15:	\$26,146	\$288,431	\$121,355
Expenditures During FY 15:	\$16,552	\$274,051	\$113,026
Per Capita Revenue:	\$249	\$714	\$328
Per Capita Expenditures:	\$158	\$690	\$307
Revenues over (under) Expenditures:	\$9,594	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	522.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$86,426	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$823	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,253	\$5,333	\$
Total Unreserved Funds:	\$72,063	\$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:	\$88,873	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$342	\$866	\$533
Revenue Collected During FY 15:	\$63,147	\$288,431	\$121,355
Expenditures During FY 15:	\$88,755	\$274,051	\$113,026
Per Capita Revenue:	\$243	\$714	\$328
Per Capita Expenditures:	\$341	\$690	\$307
Revenues over (under) Expenditures:	-\$25,608	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	71.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$63,265	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$243	\$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:	\$2,375	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$60,890	\$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:	\$47,325	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$182	\$2,382	\$952
Revenue Collected During FY 15:	\$39,304	\$255,721	\$88,075
Expenditures During FY 15:	\$34,548	\$244,740	\$95,060
Per Capita Revenue:	\$151	\$672	\$238
Per Capita Expenditures:	\$133	\$680	\$254
Operating Income (loss):	\$4,756	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	150.75%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$52,081	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$200	\$2,364	\$984