



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: 010/090/32 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$623,205

Equalized Assessed Valuation: \$5,393,354

Population: 416

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$38,408

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$137,815	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$331	\$866	\$533
Revenue Collected During FY 15:	\$126,467	\$288,431	\$121,355
Expenditures During FY 15:	\$95,717	\$274,051	\$113,026
Per Capita Revenue:	\$304	\$714	\$328
Per Capita Expenditures:	\$230	\$690	\$307
Revenues over (under) Expenditures:	\$30,750	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	176.11%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$168,565	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$405	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,121	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$130,444	\$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:	\$146,754	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$353	\$2,382	\$952
Revenue Collected During FY 15:	\$87.587	\$255,721	\$88,075
Expenditures During FY 15:	\$80.132	\$244,740	\$95,060
Per Capita Revenue:	\$211	\$672	\$238
Per Capita Expenditures:	\$193	\$680	\$254
Operating Income (loss):	\$7.455	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	192.44%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$154,209	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$371	\$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:	\$26,170	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$275	\$866	\$533
Revenue Collected During FY 15:	\$61,955	\$288,431	\$121,355
Expenditures During FY 15:	\$46,219	\$274,051	\$113,026
Per Capita Revenue:	\$652	\$714	\$328
Per Capita Expenditures:	\$487	\$690	\$307
Revenues over (under) Expenditures:	\$15,736	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	90.67%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$41,906	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$441	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$41,906	\$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:	\$369,500	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,514	\$866	\$533
Revenue Collected During FY 15:	\$105,120	\$288,431	\$121,355
Expenditures During FY 15:	\$67,767	\$274,051	\$113,026
Per Capita Revenue:	\$431	\$714	\$328
Per Capita Expenditures:	\$278	\$690	\$307
Revenues over (under) Expenditures:	\$37,353	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	600.37%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$406,853	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,667	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,890	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$393,963	\$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:	\$335,649	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,376	\$2,382	\$952
Revenue Collected During FY 15:	\$66,015	\$255,721	\$88,075
Expenditures During FY 15:	\$56,506	\$244,740	\$95,060
Per Capita Revenue:	\$271	\$672	\$238
Per Capita Expenditures:	\$232	\$680	\$254
Operating Income (loss):	\$9,509	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	610.83%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$345,158	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,415	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Salem City		
Unit Code:	058/055/30	County:	Marion
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,605,775		
Equalized Assessed Valuation:	\$81,932,286		
Population:	7,485		
Employees:			
Full Time:	66		
Part Time:	58		
Salaries Paid:	\$3,682,895		

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,538,320	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$740	\$612	\$463
Revenue Collected During FY 15:	\$5,723,571	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,661,114	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$765	\$821	\$659
Per Capita Expenditures:	\$756	\$803	\$645
Revenues over (under) Expenditures:	\$62,457	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	104.29%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,903,928	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$789	\$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:	\$673,093	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,903,928	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,825,673	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,446	\$1,434	\$715
General Obligation Debt over EAV:	3.23%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,974,787	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3.604	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,667,722	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$8,195,201	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1.158	\$487	\$345
Per Capita Expenditures:	\$1.095	\$471	\$335
Operating Income (loss):	\$472,521	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	331.56%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$27,172,308	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3.630	\$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:	\$117,644	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$425	\$866	\$533
Revenue Collected During FY 15:	\$54,223	\$288,431	\$121,355
Expenditures During FY 15:	\$23,767	\$274,051	\$113,026
Per Capita Revenue:	\$196	\$714	\$328
Per Capita Expenditures:	\$86	\$690	\$307
Revenues over (under) Expenditures:	\$30,456	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	623.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$148,100	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$535	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$148,100	\$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:	\$280,458	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$403	\$866	\$533
Revenue Collected During FY 15:	\$303,345	\$288,431	\$121,355
Expenditures During FY 15:	\$302,011	\$274,051	\$113,026
Per Capita Revenue:	\$436	\$714	\$328
Per Capita Expenditures:	\$434	\$690	\$307
Revenues over (under) Expenditures:	\$1,334	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	93.31%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$281,792	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$405	\$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:	\$35,401	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$246,390	\$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:	\$988,110	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,420	\$2,382	\$952
Revenue Collected During FY 15:	\$173,856	\$255,721	\$88,075
Expenditures During FY 15:	\$221,887	\$244,740	\$95,060
Per Capita Revenue:	\$250	\$672	\$238
Per Capita Expenditures:	\$319	\$680	\$254
Operating Income (loss):	-\$48,031	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	423.67%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$940,079	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,351	\$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:	\$130,656	\$9,823,032	\$2,646,376
Per Capita Debt:	\$87	\$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:	\$1,010,573	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$674	\$1,618	\$1,243
Revenue Collected During FY 15:	\$442,170	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$542,160	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$295	\$487	\$345
Per Capita Expenditures:	\$361	\$471	\$335
Operating Income (loss):	-\$99,990	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	167.95%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$910,583	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$607	\$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:	\$3,115,900	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$420	\$612	\$463
Revenue Collected During FY 15:	\$4,611,326	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,185,728	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$622	\$821	\$659
Per Capita Expenditures:	\$700	\$803	\$645
Revenues over (under) Expenditures:	-\$574,402	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	125.77%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,522,135	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$880	\$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:	\$1,794,326	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,228,350	-\$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:	\$4,542,367	\$9,823,032	\$2,646,376
Per Capita Debt:	\$613	\$1,434	\$715
General Obligation Debt over EAV:	3.52%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,336,453	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,070	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,644,060	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,571,522	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$222	\$487	\$345
Per Capita Expenditures:	\$212	\$471	\$335
Operating Income (loss):	\$72,538	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	949.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$14,914,057	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,013	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sauget Village**

Unit Code: **088/120/32** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,773,800**

Equalized Assessed Valuation: **\$12,469,832**

Population: **159**

Employees:

Full Time: **32**

Part Time: **12**

Salaries Paid: **\$2,014,004**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,267,595	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$39,419	\$866	\$533
Revenue Collected During FY 15:	\$11,851,405	\$288,431	\$121,355
Expenditures During FY 15:	\$14,412,153	\$274,051	\$113,026
Per Capita Revenue:	\$74,537	\$714	\$328
Per Capita Expenditures:	\$90,642	\$690	\$307
Revenues over (under) Expenditures:	-\$2,560,748	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	42.85%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$6,176,200	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$38,844	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,157,887	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$550,246	\$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:	\$2,511,696	\$417,897	\$29,671
Per Capita Debt:	\$15,797	\$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:	\$65,820,351	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$413,964	\$2,382	\$952
Revenue Collected During FY 15:	\$17,440,898	\$255,721	\$88,075
Expenditures During FY 15:	\$20,369,987	\$244,740	\$95,060
Per Capita Revenue:	\$109,691	\$672	\$238
Per Capita Expenditures:	\$128,113	\$680	\$254
Operating Income (loss):	-\$2,929,089	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	308.74%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$62,891,262	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$395,543	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sauk Village Village		
Unit Code:	016/510/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,154,496		
Equalized Assessed Valuation:	\$68,411,057		
Population:	10,506		
Employees:			
	Full Time:	42	
	Part Time:	46	
	Salaries Paid:	\$3,771,575	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$834,642	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	-\$79	\$612	\$463
Revenue Collected During FY 15:	\$6,580,090	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,740,036	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$626	\$821	\$659
Per Capita Expenditures:	\$642	\$803	\$645
Revenues over (under) Expenditures:	-\$159,946	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	-11.70%	91.97%	75.16%
Ending Fund Balance for FY 15:	-\$788,360	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	-\$75	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,893,242	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$35,181,022	-\$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:	\$43,850,231	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,174	\$1,434	\$715
General Obligation Debt over EAV:	0.46%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,586,310	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$246	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,093,365	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,091,056	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$294	\$487	\$345
Per Capita Expenditures:	\$199	\$471	\$335
Operating Income (loss):	\$1,002,309	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	158.71%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,318,619	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$316	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$270,000**

Equalized Assessed Valuation: **\$3,172,446**

Population: **550**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$11,830**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$262,788	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$478	\$866	\$533
Revenue Collected During FY 15:	\$236,262	\$288,431	\$121,355
Expenditures During FY 15:	\$241,940	\$274,051	\$113,026
Per Capita Revenue:	\$430	\$714	\$328
Per Capita Expenditures:	\$440	\$690	\$307
Revenues over (under) Expenditures:	-\$5,678	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	106.27%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$257,110	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$467	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$257,110	\$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:	\$215,000	\$417,897	\$29,671
Per Capita Debt:	\$391	\$998	\$81
General Obligation Debt over EAV:	6.78%	0.29%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

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:	\$1,626,287	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$531	\$612	\$463
Revenue Collected During FY 15:	\$2,091,155	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,826,749	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$683	\$821	\$659
Per Capita Expenditures:	\$597	\$803	\$645
Revenues over (under) Expenditures:	\$264,406	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	102.66%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,875,408	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$612	\$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:	\$1,307,592	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$878,916	-\$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:	\$1,298,550	\$9,823,032	\$2,646,376
Per Capita Debt:	\$424	\$1,434	\$715
General Obligation Debt over EAV:	0.62%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,716,816	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,214	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,402,197	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$966,547	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$458	\$487	\$345
Per Capita Expenditures:	\$316	\$471	\$335
Operating Income (loss):	\$435,650	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	429.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,152,466	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,356	\$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: **Savoy Village**

Unit Code: 010/095/32 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,394,011

Equalized Assessed Valuation: \$167,810,360

Population: 7,280

Employees:

Full Time:	22
Part Time:	12
Salaries Paid:	\$1,533,552

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,110,627	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$702	\$612	\$463
Revenue Collected During FY 15:	\$6,079,524	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,092,629	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$835	\$821	\$659
Per Capita Expenditures:	\$974	\$803	\$645
Revenues over (under) Expenditures:	-\$1,013,105	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	53.98%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,828,331	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$526	\$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:	\$1,125,875	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,963,770	-\$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:	\$7,395,318	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,016	\$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:	\$359,123	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$49	\$1,618	\$1,243
Revenue Collected During FY 15:	\$210,944	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$114,244	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$29	\$487	\$345
Per Capita Expenditures:	\$16	\$471	\$335
Operating Income (loss):	\$96,700	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	271.39%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$310,050	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$43	\$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:	\$93,374	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$335	\$866	\$533
Revenue Collected During FY 15:	\$69,605	\$288,431	\$121,355
Expenditures During FY 15:	\$64,304	\$274,051	\$113,026
Per Capita Revenue:	\$249	\$714	\$328
Per Capita Expenditures:	\$230	\$690	\$307
Revenues over (under) Expenditures:	\$5,301	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	153.45%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$98,675	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$354	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,959	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$90,215	\$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:	\$287,346	\$417,897	\$29,671
Per Capita Debt:	\$1,030	\$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:	\$717,321	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,571	\$2,382	\$952
Revenue Collected During FY 15:	\$164,645	\$255,721	\$88,075
Expenditures During FY 15:	\$168,236	\$244,740	\$95,060
Per Capita Revenue:	\$590	\$672	\$238
Per Capita Expenditures:	\$603	\$680	\$254
Operating Income (loss):	-\$3,591	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	424.24%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$713,730	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,558	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$434,885	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$628	\$866	\$533
Revenue Collected During FY 15:	\$179,848	\$288,431	\$121,355
Expenditures During FY 15:	\$138,498	\$274,051	\$113,026
Per Capita Revenue:	\$260	\$714	\$328
Per Capita Expenditures:	\$200	\$690	\$307
Revenues over (under) Expenditures:	\$41,350	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	343.86%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$476,235	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$687	\$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:	\$12,042	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$464,193	\$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:	\$21.458	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$31	\$2,382	\$952
Revenue Collected During FY 15:	\$48.502	\$255,721	\$88,075
Expenditures During FY 15:	\$28.903	\$244,740	\$95,060
Per Capita Revenue:	\$70	\$672	\$238
Per Capita Expenditures:	\$42	\$680	\$254
Operating Income (loss):	\$19.599	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	142.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$41.057	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$59	\$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:	\$710,655	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,890	\$866	\$533
Revenue Collected During FY 15:	\$241,323	\$288,431	\$121,355
Expenditures During FY 15:	\$234,359	\$274,051	\$113,026
Per Capita Revenue:	\$642	\$714	\$328
Per Capita Expenditures:	\$623	\$690	\$307
Revenues over (under) Expenditures:	\$6,964	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	306.21%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$717,619	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,909	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$280,375	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$437,244	\$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:	\$1,251,921	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3,330	\$2,382	\$952
Revenue Collected During FY 15:	\$101,916	\$255,721	\$88,075
Expenditures During FY 15:	\$114,317	\$244,740	\$95,060
Per Capita Revenue:	\$271	\$672	\$238
Per Capita Expenditures:	\$304	\$680	\$254
Operating Income (loss):	-\$12,401	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1084.28%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,239,520	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3,297	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Schaumburg Village		
Unit Code:	016/515/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,179,608		
Equalized Assessed Valuation:	\$2,992,607,643		
Population:	74,277		
Employees:			
Full Time:	501		
Part Time:	129		
Salaries Paid:	\$46,737,697		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Plan
 Police Pension Plan

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,044,699	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$781	\$494	\$440
Revenue Collected During FY 15:	\$100,216,163	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$92,200,025	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,349	\$1,072	\$1,060
Per Capita Expenditures:	\$1,241	\$1,025	\$976
Revenues over (under) Expenditures:	\$8,016,138	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	55.73%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$51,379,133	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$692	\$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:	\$17,575,824	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$72,270,657	-\$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:	\$303,995,842	\$108,290,695	\$65,832,873
Per Capita Debt:	\$4,093	\$2,035	\$1,592
General Obligation Debt over EAV:	9.83%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$55,706,928	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$750	\$1,364	\$1,150
Revenue Collected During FY 15:	\$75,966,349	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$77,008,278	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$1.023	\$438	\$323
Per Capita Expenditures:	\$1.037	\$428	\$330
Operating Income (loss):	-\$1,041,929	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	69.69%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$53,663,689	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$722	\$1,361	\$1,123



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Schiller Park Village	
Unit Code:	016/520/32	County: Cook
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$27,280,000	
Equalized Assessed Valuation:	\$335,991,115	
Population:	11,874	
Employees:		
Full Time:	120	
Part Time:	30	
Salaries Paid:	\$7,221,468	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,172,328	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$857	\$612	\$463
Revenue Collected During FY 15:	\$19,820,701	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$17,295,863	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,669	\$821	\$659
Per Capita Expenditures:	\$1,457	\$803	\$645
Revenues over (under) Expenditures:	\$2,524,838	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	63.96%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$11,062,920	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$932	\$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:	\$2,063,353	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$8,799,861	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,107,870	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,946	\$1,434	\$715
General Obligation Debt over EAV:	5.83%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,459,200	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$460	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,500,161	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,518,711	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$379	\$487	\$345
Per Capita Expenditures:	\$296	\$471	\$335
Operating Income (loss):	\$981,450	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	171.39%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,030,730	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$508	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Schram City Village**

Unit Code: **068/075/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$605,000**

Equalized Assessed Valuation: **\$4,067,753**

Population: **586**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$83,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,395	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$84	\$866	\$533
Revenue Collected During FY 15:	\$191,081	\$288,431	\$121,355
Expenditures During FY 15:	\$173,744	\$274,051	\$113,026
Per Capita Revenue:	\$326	\$714	\$328
Per Capita Expenditures:	\$296	\$690	\$307
Revenues over (under) Expenditures:	\$17,337	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	38.98%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$67,732	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$116	\$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:	\$7,366	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$60,366	\$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:	\$35,954	\$417,897	\$29,671
Per Capita Debt:	\$61	\$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:	\$1,298,603	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,216	\$2,382	\$952
Revenue Collected During FY 15:	\$250,270	\$255,721	\$88,075
Expenditures During FY 15:	\$256,637	\$244,740	\$95,060
Per Capita Revenue:	\$427	\$672	\$238
Per Capita Expenditures:	\$438	\$680	\$254
Operating Income (loss):	-\$6,367	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	503.14%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,291,236	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,203	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sciota Village**

Unit Code: **062/050/32** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,800**

Equalized Assessed Valuation: **\$715,097**

Population: **58**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$38,445	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$663	\$866	\$533
Revenue Collected During FY 15:	\$16,096	\$288,431	\$121,355
Expenditures During FY 15:	\$11,551	\$274,051	\$113,026
Per Capita Revenue:	\$278	\$714	\$328
Per Capita Expenditures:	\$199	\$690	\$307
Revenues over (under) Expenditures:	\$4,545	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	372.18%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$42,990	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$741	\$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:	\$42,990	\$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:	\$68,000	\$417,897	\$29,671
Per Capita Debt:	\$1,172	\$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:	\$606,484	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$10.457	\$2,382	\$952
Revenue Collected During FY 15:	\$32,528	\$255,721	\$88,075
Expenditures During FY 15:	\$45,161	\$244,740	\$95,060
Per Capita Revenue:	\$561	\$672	\$238
Per Capita Expenditures:	\$779	\$680	\$254
Operating Income (loss):	-\$12,633	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1314.96%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$593,851	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$10.239	\$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:	\$	\$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

Number Submitted = 1
 Seaton Community Club

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$129,612	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$584	\$866	\$533
Revenue Collected During FY 15:	\$73,786	\$288,431	\$121,355
Expenditures During FY 15:	\$56,896	\$274,051	\$113,026
Per Capita Revenue:	\$332	\$714	\$328
Per Capita Expenditures:	\$256	\$690	\$307
Revenues over (under) Expenditures:	\$16,890	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	205.88%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$117,135	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$528	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,010	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$79,125	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$67,375	\$417,897	\$29,671
Per Capita Debt:	\$303	\$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:	\$170,722	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$769	\$2,382	\$952
Revenue Collected During FY 15:	\$25,842	\$255,721	\$88,075
Expenditures During FY 15:	\$74,866	\$244,740	\$95,060
Per Capita Revenue:	\$116	\$672	\$238
Per Capita Expenditures:	\$337	\$680	\$254
Operating Income (loss):	-\$49,024	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	201.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$151,065	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$680	\$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:	\$221,232	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$705	\$866	\$533
Revenue Collected During FY 15:	\$102,834	\$288,431	\$121,355
Expenditures During FY 15:	\$53,880	\$274,051	\$113,026
Per Capita Revenue:	\$327	\$714	\$328
Per Capita Expenditures:	\$172	\$690	\$307
Revenues over (under) Expenditures:	\$48,954	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	501.46%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$270,186	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$860	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,462	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$221,724	\$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:	\$131,054	\$417,897	\$29,671
Per Capita Debt:	\$417	\$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:	\$365,206	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.163	\$2,382	\$952
Revenue Collected During FY 15:	\$107,689	\$255,721	\$88,075
Expenditures During FY 15:	\$132,381	\$244,740	\$95,060
Per Capita Revenue:	\$343	\$672	\$238
Per Capita Expenditures:	\$422	\$680	\$254
Operating Income (loss):	-\$24,692	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	257.22%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$340,514	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.084	\$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:	\$82,585	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$219	\$866	\$533
Revenue Collected During FY 15:	\$113,303	\$288,431	\$121,355
Expenditures During FY 15:	\$104,367	\$274,051	\$113,026
Per Capita Revenue:	\$301	\$714	\$328
Per Capita Expenditures:	\$277	\$690	\$307
Revenues over (under) Expenditures:	\$8,936	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	87.69%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$91,521	\$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:	\$46,204	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$45,322	\$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:	\$95,904	\$417,897	\$29,671
Per Capita Debt:	\$254	\$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:	\$405,780	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.076	\$2,382	\$952
Revenue Collected During FY 15:	\$59,102	\$255,721	\$88,075
Expenditures During FY 15:	\$97,010	\$244,740	\$95,060
Per Capita Revenue:	\$157	\$672	\$238
Per Capita Expenditures:	\$257	\$680	\$254
Operating Income (loss):	-\$37,908	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	379.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$367,872	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$976	\$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:	\$1,895,665	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$816	\$612	\$463
Revenue Collected During FY 15:	\$2,390,839	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,861,755	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,030	\$821	\$659
Per Capita Expenditures:	\$802	\$803	\$645
Revenues over (under) Expenditures:	\$529,084	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	139.48%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,596,716	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,118	\$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:	\$1,724,667	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,221,004	-\$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:	\$1,359,384	\$9,823,032	\$2,646,376
Per Capita Debt:	\$585	\$1,434	\$715
General Obligation Debt over EAV:	0.89%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,525,327	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,518	\$1,618	\$1,243
Revenue Collected During FY 15:	\$826,265	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$799,912	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$356	\$487	\$345
Per Capita Expenditures:	\$344	\$471	\$335
Operating Income (loss):	\$26,353	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	433.41%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,466,873	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,493	\$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:	Sesser City		
Unit Code:	028/050/30	County:	Franklin
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,810,763		
Equalized Assessed Valuation:	\$8,708,386		
Population:	2,128		
Employees:			
Full Time:	12		
Part Time:	23		
Salaries Paid:	\$500,014		

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:	\$1,384,643	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$651	\$612	\$463
Revenue Collected During FY 15:	\$1,351,605	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,167,989	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$635	\$821	\$659
Per Capita Expenditures:	\$549	\$803	\$645
Revenues over (under) Expenditures:	\$183,616	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	131.11%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,531,346	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$720	\$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:	\$1,213,534	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$314,723	-\$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:	\$850,501	\$9,823,032	\$2,646,376
Per Capita Debt:	\$400	\$1,434	\$715
General Obligation Debt over EAV:	8.68%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,799,457	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$846	\$1,618	\$1,243
Revenue Collected During FY 15:	\$983,930	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$774,122	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$462	\$487	\$345
Per Capita Expenditures:	\$364	\$471	\$335
Operating Income (loss):	\$209,808	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	264.32%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,046,178	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$962	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shabbona Village**

Unit Code: **019/055/32** County: **Dekalb**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,205,184**

Equalized Assessed Valuation: **\$13,723,573**

Population: **930**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$121,809**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$506,836	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$545	\$866	\$533
Revenue Collected During FY 15:	\$490,367	\$288,431	\$121,355
Expenditures During FY 15:	\$407,935	\$274,051	\$113,026
Per Capita Revenue:	\$527	\$714	\$328
Per Capita Expenditures:	\$439	\$690	\$307
Revenues over (under) Expenditures:	\$82,432	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	154.18%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$628,937	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$676	\$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:	\$275,895	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$353,042	\$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:	\$534,419	\$417,897	\$29,671
Per Capita Debt:	\$575	\$998	\$81
General Obligation Debt over EAV:	1.82%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,397,009	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,502	\$2,382	\$952
Revenue Collected During FY 15:	\$201,612	\$255,721	\$88,075
Expenditures During FY 15:	\$120,278	\$244,740	\$95,060
Per Capita Revenue:	\$217	\$672	\$238
Per Capita Expenditures:	\$129	\$680	\$254
Operating Income (loss):	\$81,334	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1269.64%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,527,093	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,642	\$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:	\$63,814	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$87	\$866	\$533
Revenue Collected During FY 15:	\$354,552	\$288,431	\$121,355
Expenditures During FY 15:	\$336,205	\$274,051	\$113,026
Per Capita Revenue:	\$485	\$714	\$328
Per Capita Expenditures:	\$460	\$690	\$307
Revenues over (under) Expenditures:	\$18,347	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	26.40%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$88,766	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$121	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,895	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$30,871	\$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:	\$1,618,670	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,214	\$2,382	\$952
Revenue Collected During FY 15:	\$291,245	\$255,721	\$88,075
Expenditures During FY 15:	\$335,418	\$244,740	\$95,060
Per Capita Revenue:	\$398	\$672	\$238
Per Capita Expenditures:	\$459	\$680	\$254
Operating Income (loss):	-\$44,173	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	467.44%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,567,892	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,145	\$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:	\$798,763	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$645	\$612	\$463
Revenue Collected During FY 15:	\$653,048	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$592,749	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$527	\$821	\$659
Per Capita Expenditures:	\$478	\$803	\$645
Revenues over (under) Expenditures:	\$60,299	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	147.00%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$871,368	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$703	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$389,979	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$147,255	-\$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:	\$2,652,945	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,141	\$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:	\$2,145,685	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,732	\$1,618	\$1,243
Revenue Collected During FY 15:	\$705,061	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$773,733	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$569	\$487	\$345
Per Capita Expenditures:	\$624	\$471	\$335
Operating Income (loss):	-\$68,672	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	267.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,067,343	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,669	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sheffield Village**

Unit Code: **006/100/32** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,271,150**

Equalized Assessed Valuation: **\$9,398,755**

Population: **926**

Employees:

 Full Time: **4**

 Part Time: **17**

 Salaries Paid: **\$164,777**

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$316,570	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$342	\$866	\$533
Revenue Collected During FY 15:	\$418,593	\$288,431	\$121,355
Expenditures During FY 15:	\$411,302	\$274,051	\$113,026
Per Capita Revenue:	\$452	\$714	\$328
Per Capita Expenditures:	\$444	\$690	\$307
Revenues over (under) Expenditures:	\$7,291	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	74.10%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$304,780	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$329	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,690	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$95,781	\$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:	\$252,484	\$417,897	\$29,671
Per Capita Debt:	\$273	\$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:	\$2,869,942	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.099	\$2,382	\$952
Revenue Collected During FY 15:	\$156,429	\$255,721	\$88,075
Expenditures During FY 15:	\$218,071	\$244,740	\$95,060
Per Capita Revenue:	\$169	\$672	\$238
Per Capita Expenditures:	\$235	\$680	\$254
Operating Income (loss):	-\$61,642	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1274.33%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,778,940	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.001	\$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:	\$2,742,315	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$583	\$612	\$463
Revenue Collected During FY 15:	\$3,272,520	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,995,716	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$696	\$821	\$659
Per Capita Expenditures:	\$637	\$803	\$645
Revenues over (under) Expenditures:	\$276,804	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	100.38%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,007,231	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$640	\$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:	\$1,544,532	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,318,873	-\$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:	\$2,700,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$574	\$1,434	\$715
General Obligation Debt over EAV:	3.58%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,450,588	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,798	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,496,983	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,675,669	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$319	\$487	\$345
Per Capita Expenditures:	\$357	\$471	\$335
Operating Income (loss):	-\$178,686	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	493.65%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$8,271,902	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,760	\$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: **Sheldon Village**

Unit Code: **038/095/32** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,441,743**

Equalized Assessed Valuation: **\$5,521,205**

Population: **1,232**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$106,744**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$570,671	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$463	\$612	\$463
Revenue Collected During FY 15:	\$370,206	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$431,289	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$300	\$821	\$659
Per Capita Expenditures:	\$350	\$803	\$645
Revenues over (under) Expenditures:	-\$61,083	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	118.15%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$509,588	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$414	\$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:	\$177,677	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$508,270	-\$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:	\$655,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$532	\$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:	\$827,738	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$672	\$1,618	\$1,243
Revenue Collected During FY 15:	\$108,222	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$113,150	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$88	\$487	\$345
Per Capita Expenditures:	\$92	\$471	\$335
Operating Income (loss):	-\$4,928	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	727.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$822,810	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$668	\$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:	Sheridan Village		
Unit Code:	050/105/32	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$664,492		
Equalized Assessed Valuation:	\$10,147,408		
Population:	2,000		
Employees:			
Full Time:			3
Part Time:			23
Salaries Paid:	\$189,552		

Blended Component Units

Number Submitted = 2
 Cemetery
 Sheridan Historical Society

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$851,163	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$426	\$612	\$463
Revenue Collected During FY 15:	\$564,890	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$510,244	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$282	\$821	\$659
Per Capita Expenditures:	\$255	\$803	\$645
Revenues over (under) Expenditures:	\$54,646	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	177.52%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$905,809	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$453	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$864,036	\$7,168	\$
Total Unreserved Funds:	\$244,419	\$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:	\$77,139	\$9,823,032	\$2,646,376
Per Capita Debt:	\$39	\$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:	Sherman Village		
Unit Code:	083/105/32	County:	Sangamon
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,303,423		
Equalized Assessed Valuation:	\$90,424,108		
Population:	4,148		
Employees:			
Full Time:	13		
Part Time:	16		
Salaries Paid:	\$689,351		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,309,352	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$798	\$612	\$463
Revenue Collected During FY 15:	\$2,662,930	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,742,269	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$642	\$821	\$659
Per Capita Expenditures:	\$902	\$803	\$645
Revenues over (under) Expenditures:	-\$1,079,339	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	61.07%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,285,564	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$551	\$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:	\$2,061,803	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$3,815,034	-\$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:	\$3,782,852	\$9,823,032	\$2,646,376
Per Capita Debt:	\$912	\$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:	\$1,610,433	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$388	\$1,618	\$1,243
Revenue Collected During FY 15:	\$610,175	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$649,683	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$147	\$487	\$345
Per Capita Expenditures:	\$157	\$471	\$335
Operating Income (loss):	-\$39,508	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	241.80%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,570,925	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$379	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sherrard Village**

Unit Code: **066/045/32** County: **Mercer**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$462,546**

Equalized Assessed Valuation: **\$10,486,924**

Population: **626**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$132,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$119,813	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$191	\$866	\$533
Revenue Collected During FY 15:	\$406,134	\$288,431	\$121,355
Expenditures During FY 15:	\$478,963	\$274,051	\$113,026
Per Capita Revenue:	\$649	\$714	\$328
Per Capita Expenditures:	\$765	\$690	\$307
Revenues over (under) Expenditures:	-\$72,829	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	16.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$77,971	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$125	\$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:	\$54,323	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$35,120	\$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:	\$106,374	\$417,897	\$29,671
Per Capita Debt:	\$170	\$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:	\$150,479	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$240	\$2,382	\$952
Revenue Collected During FY 15:	\$171,235	\$255,721	\$88,075
Expenditures During FY 15:	\$182,405	\$244,740	\$95,060
Per Capita Revenue:	\$274	\$672	\$238
Per Capita Expenditures:	\$291	\$680	\$254
Operating Income (loss):	-\$11,170	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	77.04%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$140,532	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$224	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shiloh Village	
Unit Code:	088/125/32	County: St. Clair
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,642,790	
Equalized Assessed Valuation:	\$219,733,543	
Population:	12,651	
Employees:		
Full Time:		34
Part Time:		2
Salaries Paid:		\$2,040,819

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:	\$4,953,057	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$392	\$612	\$463
Revenue Collected During FY 15:	\$8,747,758	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$9,157,039	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$691	\$821	\$659
Per Capita Expenditures:	\$724	\$803	\$645
Revenues over (under) Expenditures:	-\$409,281	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	51.25%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,692,694	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$371	\$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:	\$1,381,399	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$14,226,100	-\$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:	\$17,971,312	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,421	\$1,434	\$715
General Obligation Debt over EAV:	2.56%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,437,541	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$351	\$1,618	\$1,243
Revenue Collected During FY 15:	\$948,785	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$883,663	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$75	\$487	\$345
Per Capita Expenditures:	\$70	\$471	\$335
Operating Income (loss):	\$65,122	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	530.32%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,686,228	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$370	\$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:	\$191,713	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$274	\$866	\$533
Revenue Collected During FY 15:	\$150,749	\$288,431	\$121,355
Expenditures During FY 15:	\$157,869	\$274,051	\$113,026
Per Capita Revenue:	\$215	\$714	\$328
Per Capita Expenditures:	\$226	\$690	\$307
Revenues over (under) Expenditures:	-\$7,120	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	116.93%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$184,593	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$264	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$184,593	\$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:	\$1,342,712	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,918	\$2,382	\$952
Revenue Collected During FY 15:	\$193,311	\$255,721	\$88,075
Expenditures During FY 15:	\$268,436	\$244,740	\$95,060
Per Capita Revenue:	\$276	\$672	\$238
Per Capita Expenditures:	\$383	\$680	\$254
Operating Income (loss):	-\$75,125	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	472.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,267,587	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,811	\$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:	Shorewood Village		
Unit Code:	099/110/32	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,048,927		
Equalized Assessed Valuation:	\$458,832,712		
Population:	15,615		
Employees:			
Full Time:	61		
Part Time:	3		
Salaries Paid:	\$4,770,494		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,732,156	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$367	\$612	\$463
Revenue Collected During FY 15:	\$12,741,695	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$12,236,227	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$816	\$821	\$659
Per Capita Expenditures:	\$784	\$803	\$645
Revenues over (under) Expenditures:	\$505,468	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	55.90%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,839,550	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$438	\$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:	\$767,576	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,683,193	-\$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:	\$21,966,205	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,407	\$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:	\$38,313,820	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,454	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,589,418	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,341,452	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$550	\$487	\$345
Per Capita Expenditures:	\$342	\$471	\$335
Operating Income (loss):	\$3,247,966	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	720.43%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$38,481,315	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,464	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,962	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$181	\$866	\$533
Revenue Collected During FY 15:	\$80,898	\$288,431	\$121,355
Expenditures During FY 15:	\$54,794	\$274,051	\$113,026
Per Capita Revenue:	\$333	\$714	\$328
Per Capita Expenditures:	\$225	\$690	\$307
Revenues over (under) Expenditures:	\$26,104	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	127.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$70,066	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$288	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$70,066	\$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:	\$199,206	\$417,897	\$29,671
Per Capita Debt:	\$820	\$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:	\$29,347	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$109	\$866	\$533
Revenue Collected During FY 15:	\$113,007	\$288,431	\$121,355
Expenditures During FY 15:	\$157,320	\$274,051	\$113,026
Per Capita Revenue:	\$419	\$714	\$328
Per Capita Expenditures:	\$583	\$690	\$307
Revenues over (under) Expenditures:	-\$44,313	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	-2.30%	279.73%	169.76%
Ending Fund Balance for FY 15:	-\$3,620	\$350,474	\$192,373
Per Capita Ending Fund Balance:	-\$13	\$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:	\$31,541	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$35,161	\$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:	\$186,689	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$691	\$2,382	\$952
Revenue Collected During FY 15:	\$37,582	\$255,721	\$88,075
Expenditures During FY 15:	\$31,349	\$244,740	\$95,060
Per Capita Revenue:	\$139	\$672	\$238
Per Capita Expenditures:	\$116	\$680	\$254
Operating Income (loss):	\$6,233	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	615.40%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$192,922	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$715	\$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:	\$172,279	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$279	\$866	\$533
Revenue Collected During FY 15:	\$622,611	\$288,431	\$121,355
Expenditures During FY 15:	\$581,706	\$274,051	\$113,026
Per Capita Revenue:	\$1,009	\$714	\$328
Per Capita Expenditures:	\$943	\$690	\$307
Revenues over (under) Expenditures:	\$40,905	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	36.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$213,184	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$346	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,520	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$75,664	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,000	\$417,897	\$29,671
Per Capita Debt:	\$292	\$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:	\$171,261	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$278	\$2,382	\$952
Revenue Collected During FY 15:	\$51,693	\$255,721	\$88,075
Expenditures During FY 15:	\$50,281	\$244,740	\$95,060
Per Capita Revenue:	\$84	\$672	\$238
Per Capita Expenditures:	\$81	\$680	\$254
Operating Income (loss):	\$1,412	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	343.42%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$172,673	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$280	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$302,116	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$245	\$612	\$463
Revenue Collected During FY 15:	\$380,127	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$361,504	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$308	\$821	\$659
Per Capita Expenditures:	\$293	\$803	\$645
Revenues over (under) Expenditures:	\$18,623	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	88.72%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$320,739	\$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:	\$28,957	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$291,782	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$176,888	\$9,823,032	\$2,646,376
Per Capita Debt:	\$143	\$1,434	\$715
General Obligation Debt over EAV:	0.95%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$196,361	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$159	\$1,618	\$1,243
Revenue Collected During FY 15:	\$372,711	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$266,882	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$302	\$487	\$345
Per Capita Expenditures:	\$216	\$471	\$335
Operating Income (loss):	\$105,829	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	113.23%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$302,190	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$245	\$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:	\$47,661	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$136	\$866	\$533
Revenue Collected During FY 15:	\$129,687	\$288,431	\$121,355
Expenditures During FY 15:	\$108,813	\$274,051	\$113,026
Per Capita Revenue:	\$371	\$714	\$328
Per Capita Expenditures:	\$311	\$690	\$307
Revenues over (under) Expenditures:	\$20,874	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	62.98%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$68,535	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$196	\$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:	\$32,199	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$36,336	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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:	\$392,538	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.122	\$2,382	\$952
Revenue Collected During FY 15:	\$89,077	\$255,721	\$88,075
Expenditures During FY 15:	\$61,273	\$244,740	\$95,060
Per Capita Revenue:	\$255	\$672	\$238
Per Capita Expenditures:	\$175	\$680	\$254
Operating Income (loss):	\$27,804	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	686.02%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$420,342	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.201	\$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:	\$4,829,555	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$646	\$612	\$463
Revenue Collected During FY 15:	\$9,191,504	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$7,907,410	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,229	\$821	\$659
Per Capita Expenditures:	\$1,057	\$803	\$645
Revenues over (under) Expenditures:	\$1,284,094	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	60.65%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,796,125	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$641	\$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:	\$3,335,644	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$2,558,501	-\$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:	\$10,738,922	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,436	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,168,795	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,360	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,709,009	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,737,637	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$229	\$487	\$345
Per Capita Expenditures:	\$232	\$471	\$335
Operating Income (loss):	-\$28,628	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	587.28%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,204,822	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$32,447	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$541	\$866	\$533
Revenue Collected During FY 15:	\$9,349	\$288,431	\$121,355
Expenditures During FY 15:	\$7,220	\$274,051	\$113,026
Per Capita Revenue:	\$156	\$714	\$328
Per Capita Expenditures:	\$120	\$690	\$307
Revenues over (under) Expenditures:	\$2,129	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	478.89%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$34,576	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$576	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$34,576	\$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:	\$69,353	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$231	\$866	\$533
Revenue Collected During FY 15:	\$78,789	\$288,431	\$121,355
Expenditures During FY 15:	\$78,775	\$274,051	\$113,026
Per Capita Revenue:	\$263	\$714	\$328
Per Capita Expenditures:	\$263	\$690	\$307
Revenues over (under) Expenditures:	\$14	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	77.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$60,931	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$203	\$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:	\$78,216	\$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:	\$318,494	\$417,897	\$29,671
Per Capita Debt:	\$1,062	\$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:	\$512,914	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,710	\$2,382	\$952
Revenue Collected During FY 15:	\$226,902	\$255,721	\$88,075
Expenditures During FY 15:	\$259,231	\$244,740	\$95,060
Per Capita Revenue:	\$756	\$672	\$238
Per Capita Expenditures:	\$864	\$680	\$254
Operating Income (loss):	-\$32,329	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	188.64%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$489,021	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,630	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Skokie Village		
Unit Code:	016/525/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$116,835,981		
Equalized Assessed Valuation:	\$2,121,838,407		
Population:	64,784		
Employees:			
Full Time:			463
Part Time:			120
Salaries Paid:			\$39,175,365

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,939,167	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$169	\$494	\$440
Revenue Collected During FY 15:	\$71,441,852	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$63,314,438	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,103	\$1,072	\$1,060
Per Capita Expenditures:	\$977	\$1,025	\$976
Revenues over (under) Expenditures:	\$8,127,414	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	23.43%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$14,835,422	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$229	\$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:	\$31,901,697	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$7,939,397	-\$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:	\$62,472,397	\$108,290,695	\$65,832,873
Per Capita Debt:	\$964	\$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:	\$33,459,701	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$516	\$1,364	\$1,150
Revenue Collected During FY 15:	\$10,723,883	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$8,228,456	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$166	\$438	\$323
Per Capita Expenditures:	\$127	\$428	\$330
Operating Income (loss):	\$2,495,427	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	431.57%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$35,511,338	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$548	\$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:	\$675,044	\$9,823,032	\$2,646,376
Per Capita Debt:	\$204	\$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:	\$3,699,047	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.120	\$1,618	\$1,243
Revenue Collected During FY 15:	\$862,660	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$726,264	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$261	\$487	\$345
Per Capita Expenditures:	\$220	\$471	\$335
Operating Income (loss):	\$136,396	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	528.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,835,443	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.161	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithboro Village**

Unit Code: **003/040/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,319**

Equalized Assessed Valuation: **\$1,308,124**

Population: **200**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$13,585**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$89,192	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$446	\$866	\$533
Revenue Collected During FY 15:	\$60,022	\$288,431	\$121,355
Expenditures During FY 15:	\$47,489	\$274,051	\$113,026
Per Capita Revenue:	\$300	\$714	\$328
Per Capita Expenditures:	\$237	\$690	\$307
Revenues over (under) Expenditures:	\$12,533	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	210.78%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$100,096	\$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:	\$6,278	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$93,818	\$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:	\$127,000	\$417,897	\$29,671
Per Capita Debt:	\$635	\$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:	\$952,739	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.764	\$2,382	\$952
Revenue Collected During FY 15:	\$59,848	\$255,721	\$88,075
Expenditures During FY 15:	\$90,604	\$244,740	\$95,060
Per Capita Revenue:	\$299	\$672	\$238
Per Capita Expenditures:	\$453	\$680	\$254
Operating Income (loss):	-\$30,756	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1019.39%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$923,612	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4,618	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithfield Village**

Unit Code: **029/095/32** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,000**

Equalized Assessed Valuation: **\$925,318**

Population: **223**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$16,908**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$288,356	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,293	\$866	\$533
Revenue Collected During FY 15:	\$47,575	\$288,431	\$121,355
Expenditures During FY 15:	\$49,538	\$274,051	\$113,026
Per Capita Revenue:	\$213	\$714	\$328
Per Capita Expenditures:	\$222	\$690	\$307
Revenues over (under) Expenditures:	-\$1,963	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	578.13%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$286,393	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,284	\$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:	\$150,813	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$135,580	\$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:	\$512,000	\$417,897	\$29,671
Per Capita Debt:	\$2,296	\$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:	\$1,060,667	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.756	\$2,382	\$952
Revenue Collected During FY 15:	\$69.655	\$255,721	\$88,075
Expenditures During FY 15:	\$96.897	\$244,740	\$95,060
Per Capita Revenue:	\$312	\$672	\$238
Per Capita Expenditures:	\$435	\$680	\$254
Operating Income (loss):	-\$27.242	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1066.52%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,033,425	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.634	\$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:	\$5,357,745	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,424	\$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:	\$3,912,795	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,040	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,396,577	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,261,485	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$371	\$487	\$345
Per Capita Expenditures:	\$335	\$471	\$335
Operating Income (loss):	\$135,092	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	320.88%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,047,887	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,076	\$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: **Somonauk Village**

Unit Code: 019/060/32 County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,551,611

Equalized Assessed Valuation: \$28,911,850

Population: 1,852

Employees:

 Full Time: 7

 Part Time: 8

 Salaries Paid: \$382,576

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,547,626	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$836	\$612	\$463
Revenue Collected During FY 15:	\$979,948	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$708,875	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$529	\$821	\$659
Per Capita Expenditures:	\$383	\$803	\$645
Revenues over (under) Expenditures:	\$271,073	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	237.10%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,680,743	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$908	\$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:	\$130,501	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,055,388	-\$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:	\$2,009,141	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,085	\$1,434	\$715
General Obligation Debt over EAV:	6.95%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,738,454	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$3,638	\$1,618	\$1,243
Revenue Collected During FY 15:	\$432,333	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$381,632	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$233	\$487	\$345
Per Capita Expenditures:	\$206	\$471	\$335
Operating Income (loss):	\$50,701	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1781.82%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,800,011	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$3,672	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$702,302**

Equalized Assessed Valuation: **\$2,217,340**

Population: **498**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$49,615**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$190,676	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$383	\$866	\$533
Revenue Collected During FY 15:	\$143,419	\$288,431	\$121,355
Expenditures During FY 15:	\$103,958	\$274,051	\$113,026
Per Capita Revenue:	\$288	\$714	\$328
Per Capita Expenditures:	\$209	\$690	\$307
Revenues over (under) Expenditures:	\$39,461	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	221.37%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$230,137	\$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:	\$47,018	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$183,119	\$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:	\$150,000	\$417,897	\$29,671
Per Capita Debt:	\$301	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$307,411	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$617	\$2,382	\$952
Revenue Collected During FY 15:	\$250,361	\$255,721	\$88,075
Expenditures During FY 15:	\$192,031	\$244,740	\$95,060
Per Capita Revenue:	\$503	\$672	\$238
Per Capita Expenditures:	\$386	\$680	\$254
Operating Income (loss):	\$58,330	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	190.46%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$365,741	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$734	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Barrington Village		
Unit Code:	016/530/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,287,530		
Equalized Assessed Valuation:	\$411,813,595		
Population:	4,565		
Employees:			
Full Time:	27		
Part Time:	6		
Salaries Paid:	\$2,422,387		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,351,871	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$734	\$612	\$463
Revenue Collected During FY 15:	\$6,774,642	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,499,439	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,484	\$821	\$659
Per Capita Expenditures:	\$1,205	\$803	\$645
Revenues over (under) Expenditures:	\$1,275,203	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	65.23%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,587,074	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$786	\$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:	\$114,508	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$5,463,201	-\$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:	\$11,705,949	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,564	\$1,618	\$1,243
Revenue Collected During FY 15:	\$631,706	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$874,750	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$138	\$487	\$345
Per Capita Expenditures:	\$192	\$471	\$335
Operating Income (loss):	-\$243,044	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1310.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,462,905	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,511	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,028,603	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$655	\$612	\$463
Revenue Collected During FY 15:	\$9,180,973	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,923,793	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,195	\$821	\$659
Per Capita Expenditures:	\$1,162	\$803	\$645
Revenues over (under) Expenditures:	\$257,180	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	59.23%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,285,783	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$688	\$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:	\$2,074,821	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$71,360	-\$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:	\$879,569	\$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:	\$5,901,289	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$768	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,368,715	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,602,488	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$439	\$487	\$345
Per Capita Expenditures:	\$209	\$471	\$335
Operating Income (loss):	\$1,766,227	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	482.42%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$7,730,682	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,007	\$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:	South Chicago Heights Village		
Unit Code:	016/535/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,827,100		
Equalized Assessed Valuation:	\$62,267,128		
Population:	5,139		
Employees:			
Full Time:			23
Part Time:			77
Salaries Paid:			\$1,907,786

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,061,043	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$596	\$612	\$463
Revenue Collected During FY 15:	\$5,262,841	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,955,793	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,024	\$821	\$659
Per Capita Expenditures:	\$964	\$803	\$645
Revenues over (under) Expenditures:	\$307,048	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	62.91%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,117,531	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$607	\$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:	\$4,721,559	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$6,179,345	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,937,027	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,155	\$1,434	\$715
General Obligation Debt over EAV:	6.11%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,910,936	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$372	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,817,531	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,773,408	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$354	\$487	\$345
Per Capita Expenditures:	\$734	\$471	\$335
Operating Income (loss):	-\$1,955,877	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	32.08%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,210,675	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$236	\$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:	South Elgin Village		
Unit Code:	045/090/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,808,260		
Equalized Assessed Valuation:	\$513,081,641		
Population:	22,224		
Employees:			
	Full Time:	81	
	Part Time:	10	
	Salaries Paid:	\$6,319,823	

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:	\$12,345,833	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$556	\$612	\$463
Revenue Collected During FY 15:	\$17,694,163	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$12,691,001	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$796	\$821	\$659
Per Capita Expenditures:	\$571	\$803	\$645
Revenues over (under) Expenditures:	\$5,003,162	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	127.62%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$16,195,635	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$729	\$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:	\$10,607,931	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$12,716,794	-\$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:	\$29,372,396	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,322	\$1,434	\$715
General Obligation Debt over EAV:	0.09%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,455,991	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,190	\$1,618	\$1,243
Revenue Collected During FY 15:	\$8,519,978	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$7,918,652	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$383	\$487	\$345
Per Capita Expenditures:	\$356	\$471	\$335
Operating Income (loss):	\$601,326	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	326.16%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$25,827,538	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,162	\$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:	South Holland Village	
Unit Code:	016/540/32	County: Cook
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$35,747,660	
Equalized Assessed Valuation:	\$331,088,773	
Population:	22,144	
Employees:		
Full Time:	235	
Part Time:	57	
Salaries Paid:	\$12,300,259	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,009,809	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$271	\$612	\$463
Revenue Collected During FY 15:	\$25,312,034	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$25,619,504	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,143	\$821	\$659
Per Capita Expenditures:	\$1,157	\$803	\$645
Revenues over (under) Expenditures:	-\$307,470	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	22.06%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,652,339	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$255	\$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:	\$9,079,127	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$6,425,444	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,590,634	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,065	\$1,434	\$715
General Obligation Debt over EAV:	6.09%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,297,433	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$330	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,978,268	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,646,760	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$225	\$487	\$345
Per Capita Expenditures:	\$255	\$471	\$335
Operating Income (loss):	-\$668,492	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	116.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$6,585,293	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$297	\$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:	\$185,611	\$9,823,032	\$2,646,376
Per Capita Debt:	\$56	\$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:	\$4,401,523	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,321	\$1,618	\$1,243
Revenue Collected During FY 15:	\$915,907	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$917,126	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$275	\$487	\$345
Per Capita Expenditures:	\$275	\$471	\$335
Operating Income (loss):	-\$1,219	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	475.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,364,162	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,310	\$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: **South Pekin Village**

Unit Code: **090/075/32** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,981,292**

Equalized Assessed Valuation: **\$7,847,849**

Population: **1,146**

Employees:

Full Time: **6**

Part Time: **6**

Salaries Paid: **\$229,355**

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$132,792	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$116	\$612	\$463
Revenue Collected During FY 15:	\$507,257	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$473,406	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$443	\$821	\$659
Per Capita Expenditures:	\$413	\$803	\$645
Revenues over (under) Expenditures:	\$33,851	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	35.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$168,843	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$147	\$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:	\$15,138	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$153,705	-\$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:	\$1,349,037	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,177	\$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:	\$2,324,023	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.028	\$1,618	\$1,243
Revenue Collected During FY 15:	\$407,727	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$388,526	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$356	\$487	\$345
Per Capita Expenditures:	\$339	\$471	\$335
Operating Income (loss):	\$19,201	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	602.54%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,341,024	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.043	\$1,649	\$1,285



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Roxana Village

Unit Code: 057/110/32 **County:** Madison

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,800,000

Equalized Assessed Valuation: \$14,541,200

Population: 2,013

Employees:

Full Time: 10

Part Time: 9

Salaries Paid: \$532,725

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$135,702	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$67	\$612	\$463
Revenue Collected During FY 15:	\$1,076,717	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,064,196	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$535	\$821	\$659
Per Capita Expenditures:	\$529	\$803	\$645
Revenues over (under) Expenditures:	\$12,521	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	13.93%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$148,223	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$74	\$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:	\$5,777	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$168,691	-\$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:	\$53,188	\$9,823,032	\$2,646,376
Per Capita Debt:	\$26	\$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:	\$998,470	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$496	\$1,618	\$1,243
Revenue Collected During FY 15:	\$630,976	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$699,276	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$313	\$487	\$345
Per Capita Expenditures:	\$347	\$471	\$335
Operating Income (loss):	-\$68,300	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	133.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$930,170	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$462	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$416,690	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$613	\$2,382	\$952
Revenue Collected During FY 15:	\$158,388	\$255,721	\$88,075
Expenditures During FY 15:	\$176,226	\$244,740	\$95,060
Per Capita Revenue:	\$233	\$672	\$238
Per Capita Expenditures:	\$259	\$680	\$254
Operating Income (loss):	-\$17,838	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	231.34%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$407,686	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$600	\$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:	\$	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$	\$1,618	\$1,243
Revenue Collected During FY 15:	\$	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$	\$487	\$345
Per Capita Expenditures:	\$	\$471	\$335
Operating Income (loss):	\$	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	0.00%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$127,628	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$314	\$866	\$533
Revenue Collected During FY 15:	\$106,726	\$288,431	\$121,355
Expenditures During FY 15:	\$126,548	\$274,051	\$113,026
Per Capita Revenue:	\$263	\$714	\$328
Per Capita Expenditures:	\$312	\$690	\$307
Revenues over (under) Expenditures:	-\$19,822	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	66.10%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$83,649	\$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:	\$82,060	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,589	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$122,896	\$417,897	\$29,671
Per Capita Debt:	\$303	\$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:	\$595,273	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.466	\$2,382	\$952
Revenue Collected During FY 15:	\$129,457	\$255,721	\$88,075
Expenditures During FY 15:	\$153,551	\$244,740	\$95,060
Per Capita Revenue:	\$319	\$672	\$238
Per Capita Expenditures:	\$378	\$680	\$254
Operating Income (loss):	-\$24,094	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	387.71%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$595,336	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.466	\$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:	\$7,403,130	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,721	\$612	\$463
Revenue Collected During FY 15:	\$5,517,204	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,590,967	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,282	\$821	\$659
Per Capita Expenditures:	\$1,067	\$803	\$645
Revenues over (under) Expenditures:	\$926,237	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	167.06%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$7,669,782	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,783	\$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:	\$1,594,737	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$6,535,590	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,620,494	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,096	\$1,434	\$715
General Obligation Debt over EAV:	4.30%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,444,380	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.266	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,530,468	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,619,507	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$588	\$487	\$345
Per Capita Expenditures:	\$609	\$471	\$335
Operating Income (loss):	-\$89,039	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	219.61%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,752,708	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.337	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spaulding Village**

Unit Code: **083/115/32** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$265,000**

Equalized Assessed Valuation: **\$14,681,496**

Population: **798**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$62,821**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$144,131	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$181	\$866	\$533
Revenue Collected During FY 15:	\$260,601	\$288,431	\$121,355
Expenditures During FY 15:	\$203,846	\$274,051	\$113,026
Per Capita Revenue:	\$327	\$714	\$328
Per Capita Expenditures:	\$255	\$690	\$307
Revenues over (under) Expenditures:	\$56,755	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	98.55%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$200,886	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$252	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,035	\$5,333	\$
Total Unreserved Funds:	\$175,188	\$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:	\$37,221	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$183	\$866	\$533
Revenue Collected During FY 15:	\$38,949	\$288,431	\$121,355
Expenditures During FY 15:	\$40,074	\$274,051	\$113,026
Per Capita Revenue:	\$192	\$714	\$328
Per Capita Expenditures:	\$197	\$690	\$307
Revenues over (under) Expenditures:	-\$1,125	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	90.07%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$36,095	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$178	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,029	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$7,066	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$64,000	\$417,897	\$29,671
Per Capita Debt:	\$315	\$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:	\$317.020	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.562	\$2,382	\$952
Revenue Collected During FY 15:	\$64.010	\$255,721	\$88,075
Expenditures During FY 15:	\$61.677	\$244,740	\$95,060
Per Capita Revenue:	\$315	\$672	\$238
Per Capita Expenditures:	\$304	\$680	\$254
Operating Income (loss):	\$2.333	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	517.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$319.353	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.573	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$60,451	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$121	\$866	\$533
Revenue Collected During FY 15:	\$109,774	\$288,431	\$121,355
Expenditures During FY 15:	\$126,116	\$274,051	\$113,026
Per Capita Revenue:	\$220	\$714	\$328
Per Capita Expenditures:	\$252	\$690	\$307
Revenues over (under) Expenditures:	-\$16,342	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	34.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$44,109	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$88	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$44,109	\$30,038	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,590,964	\$9,823,032	\$2,646,376
Per Capita Debt:	\$275	\$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:	\$2,755,354	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$477	\$1,618	\$1,243
Revenue Collected During FY 15:	\$407,696	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$314,459	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$71	\$487	\$345
Per Capita Expenditures:	\$54	\$471	\$335
Operating Income (loss):	\$93,237	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	922.09%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,899,591	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$502	\$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:	\$6,677,398	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,214	\$1,434	\$715
General Obligation Debt over EAV:	2.18%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,090,307	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,835	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,495,034	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,105,746	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$454	\$487	\$345
Per Capita Expenditures:	\$383	\$471	\$335
Operating Income (loss):	\$389,288	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	502.18%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$10,574,595	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,923	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Springerton Village**

Unit Code: **097/050/32** County: **White**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$150,000**

Equalized Assessed Valuation: **\$7,500,000**

Population: **300**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$5,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,888	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$93	\$866	\$533
Revenue Collected During FY 15:	\$20,507	\$288,431	\$121,355
Expenditures During FY 15:	\$20,396	\$274,051	\$113,026
Per Capita Revenue:	\$68	\$714	\$328
Per Capita Expenditures:	\$68	\$690	\$307
Revenues over (under) Expenditures:	\$111	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	137.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$27,999	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$93	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$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:	\$27,999	\$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:	\$107,137	\$417,897	\$29,671
Per Capita Debt:	\$357	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$772,807	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,576	\$2,382	\$952
Revenue Collected During FY 15:	\$83,090	\$255,721	\$88,075
Expenditures During FY 15:	\$90,837	\$244,740	\$95,060
Per Capita Revenue:	\$277	\$672	\$238
Per Capita Expenditures:	\$303	\$680	\$254
Operating Income (loss):	-\$7,747	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	842.23%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$765,060	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,550	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Springfield City		
Unit Code:	083/120/30	County:	Sangamon
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$544,822,846		
Equalized Assessed Valuation:	\$2,270,421,746		
Population:	116,809		
Employees:			
Full Time:	1,439		
Part Time:	1		
Salaries Paid:	\$109,859,859		

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:	\$36,978,164	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$317	\$494	\$440
Revenue Collected During FY 15:	\$124,764,033	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$131,782,877	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,068	\$1,072	\$1,060
Per Capita Expenditures:	\$1,128	\$1,025	\$976
Revenues over (under) Expenditures:	-\$7,018,844	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	22.98%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$30,282,881	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$259	\$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:	\$26,028,878	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$50,160,051	-\$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:	\$1,278,052,921	\$108,290,695	\$65,832,873
Per Capita Debt:	\$10,941	\$2,035	\$1,592
General Obligation Debt over EAV:	3.01%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$552,969,687	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$4.734	\$1,364	\$1,150
Revenue Collected During FY 15:	\$285,476,944	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$340,283,366	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$2.444	\$438	\$323
Per Capita Expenditures:	\$2.913	\$428	\$330
Operating Income (loss):	-\$54,806,422	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	144.81%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$492,766,747	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$4.219	\$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:	\$433,842	\$9,823,032	\$2,646,376
Per Capita Debt:	\$334	\$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:	\$1,829,521	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,407	\$1,618	\$1,243
Revenue Collected During FY 15:	\$301,536	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$341,312	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$232	\$487	\$345
Per Capita Expenditures:	\$263	\$471	\$335
Operating Income (loss):	-\$39,776	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	524.37%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,789,745	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,377	\$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:	\$3,789	\$417,897	\$29,671
Per Capita Debt:	\$25	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$14,866	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$99	\$2,382	\$952
Revenue Collected During FY 15:	\$18,034	\$255,721	\$88,075
Expenditures During FY 15:	\$19,316	\$244,740	\$95,060
Per Capita Revenue:	\$120	\$672	\$238
Per Capita Expenditures:	\$129	\$680	\$254
Operating Income (loss):	-\$1,282	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	70.33%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$13,584	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$91	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	St. Charles City		
Unit Code:	045/080/30	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$143,906,936		
Equalized Assessed Valuation:	\$1,299,106,833		
Population:	33,267		
Employees:			
Full Time:	240		
Part Time:	61		
Salaries Paid:	\$23,447,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,073,282	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$694	\$494	\$440
Revenue Collected During FY 15:	\$43,643,702	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$35,200,333	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$1,312	\$1,072	\$1,060
Per Capita Expenditures:	\$1,058	\$1,025	\$976
Revenues over (under) Expenditures:	\$8,443,369	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	68.31%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$24,046,856	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$723	\$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:	\$4,538,841	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$14,170,788	-\$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:	\$119,124,101	\$108,290,695	\$65,832,873
Per Capita Debt:	\$3,581	\$2,035	\$1,592
General Obligation Debt over EAV:	6.61%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$100,163,507	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$3,011	\$1,364	\$1,150
Revenue Collected During FY 15:	\$73,562,537	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$67,236,384	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$2,211	\$438	\$323
Per Capita Expenditures:	\$2,021	\$428	\$330
Operating Income (loss):	\$6,326,153	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	157.74%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$106,056,102	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$3,188	\$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:	\$90,122	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$153	\$866	\$533
Revenue Collected During FY 15:	\$126,685	\$288,431	\$121,355
Expenditures During FY 15:	\$120,021	\$274,051	\$113,026
Per Capita Revenue:	\$215	\$714	\$328
Per Capita Expenditures:	\$204	\$690	\$307
Revenues over (under) Expenditures:	\$6,664	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	80.64%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$96,786	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$164	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52,582	\$5,333	\$
Total Unreserved Funds:	\$44,203	\$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:	\$912,850	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$640	\$612	\$463
Revenue Collected During FY 15:	\$719,958	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$805,405	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$505	\$821	\$659
Per Capita Expenditures:	\$565	\$803	\$645
Revenues over (under) Expenditures:	-\$85,447	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	102.73%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$827,403	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$580	\$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:	\$268,664	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$558,739	-\$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:	\$414,221	\$9,823,032	\$2,646,376
Per Capita Debt:	\$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:	\$2,455,815	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,722	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,720,793	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$718,837	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$1,207	\$487	\$345
Per Capita Expenditures:	\$504	\$471	\$335
Operating Income (loss):	\$1,001,956	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	481.02%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,457,771	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,425	\$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:	\$82,642	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$70	\$612	\$463
Revenue Collected During FY 15:	\$174,637	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$169,313	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$147	\$821	\$659
Per Capita Expenditures:	\$143	\$803	\$645
Revenues over (under) Expenditures:	\$5,324	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	64.36%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$108,966	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$92	\$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:	\$87,344	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$21,622	-\$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:	\$997,367	\$9,823,032	\$2,646,376
Per Capita Debt:	\$840	\$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:	\$1,432,664	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,206	\$1,618	\$1,243
Revenue Collected During FY 15:	\$592,030	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$512,474	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$498	\$487	\$345
Per Capita Expenditures:	\$431	\$471	\$335
Operating Income (loss):	\$79,556	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	391.77%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,007,705	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,690	\$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:	St. Jacob Village		
Unit Code:	057/105/32	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,296,550		
Equalized Assessed Valuation:	\$16,515,302		
Population:	1,150		
Employees:			
Full Time:			5
Part Time:			7
Salaries Paid:			\$240,909

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$320,988	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$279	\$612	\$463
Revenue Collected During FY 15:	\$488,682	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$604,615	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$425	\$821	\$659
Per Capita Expenditures:	\$526	\$803	\$645
Revenues over (under) Expenditures:	-\$115,933	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	33.91%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$205,055	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$178	\$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:	\$173,676	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$31,379	-\$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:	\$137,911	\$9,823,032	\$2,646,376
Per Capita Debt:	\$120	\$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:	\$891,747	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$775	\$1,618	\$1,243
Revenue Collected During FY 15:	\$700,946	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$528,802	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$610	\$487	\$345
Per Capita Expenditures:	\$460	\$471	\$335
Operating Income (loss):	\$172,144	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	201.19%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,063,891	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$925	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$151,766	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$693	\$866	\$533
Revenue Collected During FY 15:	\$77,291	\$288,431	\$121,355
Expenditures During FY 15:	\$70,556	\$274,051	\$113,026
Per Capita Revenue:	\$353	\$714	\$328
Per Capita Expenditures:	\$322	\$690	\$307
Revenues over (under) Expenditures:	\$6,735	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	224.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$158,501	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$724	\$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:	\$47,576	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$110,925	\$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:	\$73,529	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$336	\$2,382	\$952
Revenue Collected During FY 15:	\$32,540	\$255,721	\$88,075
Expenditures During FY 15:	\$41,373	\$244,740	\$95,060
Per Capita Revenue:	\$149	\$672	\$238
Per Capita Expenditures:	\$189	\$680	\$254
Operating Income (loss):	-\$8,833	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	156.37%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$64,696	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$295	\$2,364	\$984



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Joseph Village**

Unit Code: **010/105/32** County: **Champaign**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,513,644**

Equalized Assessed Valuation: **\$67,007,406**

Population: **3,967**

Employees:

 Full Time: **7**

 Part Time: **1**

 Salaries Paid: **\$356,252**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,898,171	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$478	\$612	\$463
Revenue Collected During FY 15:	\$1,472,278	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,616,087	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$371	\$821	\$659
Per Capita Expenditures:	\$407	\$803	\$645
Revenues over (under) Expenditures:	-\$143,809	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	97.58%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,576,982	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$398	\$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:	\$537,003	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,129,705	-\$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:	\$2,695,081	\$9,823,032	\$2,646,376
Per Capita Debt:	\$679	\$1,434	\$715
General Obligation Debt over EAV:	1.88%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,851,375	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$467	\$1,618	\$1,243
Revenue Collected During FY 15:	\$504,363	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$435,758	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$127	\$487	\$345
Per Capita Expenditures:	\$110	\$471	\$335
Operating Income (loss):	\$68,605	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	440.61%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,919,980	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$484	\$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:	\$231,763	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$377	\$866	\$533
Revenue Collected During FY 15:	\$366,805	\$288,431	\$121,355
Expenditures During FY 15:	\$350,168	\$274,051	\$113,026
Per Capita Revenue:	\$596	\$714	\$328
Per Capita Expenditures:	\$569	\$690	\$307
Revenues over (under) Expenditures:	\$16,637	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	70.94%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$248,400	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$404	\$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:	\$10,478	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$249,024	\$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:	\$98,430	\$417,897	\$29,671
Per Capita Debt:	\$160	\$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:	\$1,964,801	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.195	\$2,382	\$952
Revenue Collected During FY 15:	\$266,213	\$255,721	\$88,075
Expenditures During FY 15:	\$203,821	\$244,740	\$95,060
Per Capita Revenue:	\$433	\$672	\$238
Per Capita Expenditures:	\$331	\$680	\$254
Operating Income (loss):	\$62,392	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	994.59%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,027,193	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.296	\$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:	\$146,430	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$412	\$866	\$533
Revenue Collected During FY 15:	\$175,621	\$288,431	\$121,355
Expenditures During FY 15:	\$148,106	\$274,051	\$113,026
Per Capita Revenue:	\$495	\$714	\$328
Per Capita Expenditures:	\$417	\$690	\$307
Revenues over (under) Expenditures:	\$27,515	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	117.45%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$173,945	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$490	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,251	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$161,694	\$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:	\$182,000	\$417,897	\$29,671
Per Capita Debt:	\$513	\$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:	\$876,248	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.468	\$2,382	\$952
Revenue Collected During FY 15:	\$158,447	\$255,721	\$88,075
Expenditures During FY 15:	\$169,352	\$244,740	\$95,060
Per Capita Revenue:	\$446	\$672	\$238
Per Capita Expenditures:	\$477	\$680	\$254
Operating Income (loss):	-\$10,905	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	402.32%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$681,343	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.919	\$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:	\$148,512	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$675	\$866	\$533
Revenue Collected During FY 15:	\$112,615	\$288,431	\$121,355
Expenditures During FY 15:	\$131,573	\$274,051	\$113,026
Per Capita Revenue:	\$512	\$714	\$328
Per Capita Expenditures:	\$598	\$690	\$307
Revenues over (under) Expenditures:	-\$18,958	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	137.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$180,436	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$820	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,713	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$124,723	\$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:	\$494,000	\$417,897	\$29,671
Per Capita Debt:	\$2,245	\$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:	\$359,049	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.632	\$2,382	\$952
Revenue Collected During FY 15:	\$187,764	\$255,721	\$88,075
Expenditures During FY 15:	\$81,463	\$244,740	\$95,060
Per Capita Revenue:	\$853	\$672	\$238
Per Capita Expenditures:	\$370	\$680	\$254
Operating Income (loss):	\$106,301	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	508.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$414,468	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.884	\$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:	\$47,467	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$279	\$866	\$533
Revenue Collected During FY 15:	\$35,634	\$288,431	\$121,355
Expenditures During FY 15:	\$31,959	\$274,051	\$113,026
Per Capita Revenue:	\$210	\$714	\$328
Per Capita Expenditures:	\$188	\$690	\$307
Revenues over (under) Expenditures:	\$3,675	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	160.02%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$51,142	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$301	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$51,142	\$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:	\$427,520	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$717	\$866	\$533
Revenue Collected During FY 15:	\$282,254	\$288,431	\$121,355
Expenditures During FY 15:	\$273,899	\$274,051	\$113,026
Per Capita Revenue:	\$474	\$714	\$328
Per Capita Expenditures:	\$460	\$690	\$307
Revenues over (under) Expenditures:	\$8,355	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	159.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$435,875	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$731	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,945	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$204,691	\$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:	\$35,449	\$417,897	\$29,671
Per Capita Debt:	\$59	\$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:	\$673,036	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.129	\$2,382	\$952
Revenue Collected During FY 15:	\$130,723	\$255,721	\$88,075
Expenditures During FY 15:	\$130,978	\$244,740	\$95,060
Per Capita Revenue:	\$219	\$672	\$238
Per Capita Expenditures:	\$220	\$680	\$254
Operating Income (loss):	-\$255	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	513.66%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$672,781	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.129	\$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:	\$1,592,558	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$310	\$612	\$463
Revenue Collected During FY 15:	\$3,055,605	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,951,713	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$595	\$821	\$659
Per Capita Expenditures:	\$574	\$803	\$645
Revenues over (under) Expenditures:	\$103,892	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	57.84%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,707,180	\$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:	\$469,468	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,237,712	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,938,721	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,739	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,820,998	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,300	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,836,976	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,005,218	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$357	\$487	\$345
Per Capita Expenditures:	\$390	\$471	\$335
Operating Income (loss):	-\$168,242	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	582.04%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$11,671,126	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,271	\$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:	Steeleville Village		
Unit Code:	079/070/32	County:	Randolph
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,306,650		
Equalized Assessed Valuation:	\$21,407,317		
Population:	2,083		
Employees:			
Full Time:			13
Part Time:			32
Salaries Paid:			\$637,685

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:	\$687,047	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$330	\$612	\$463
Revenue Collected During FY 15:	\$1,742,657	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,712,740	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$837	\$821	\$659
Per Capita Expenditures:	\$822	\$803	\$645
Revenues over (under) Expenditures:	\$29,917	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	49.73%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$851,677	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$409	\$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:	\$568,306	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$283,371	-\$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:	\$1,114,820	\$9,823,032	\$2,646,376
Per Capita Debt:	\$535	\$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:	\$754,387	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$362	\$1,618	\$1,243
Revenue Collected During FY 15:	\$670,340	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$700,251	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$322	\$487	\$345
Per Capita Expenditures:	\$336	\$471	\$335
Operating Income (loss):	-\$29,911	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	103.46%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$724,476	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$348	\$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: **Steger Village**

Unit Code: **016/545/32** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,933,118**

Equalized Assessed Valuation: **\$99,445,209**

Population: **9,515**

Employees:

Full Time:	45
Part Time:	88
Salaries Paid:	\$4,121,804

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,156,324	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$332	\$612	\$463
Revenue Collected During FY 15:	\$10,211,069	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$11,207,922	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,073	\$821	\$659
Per Capita Expenditures:	\$1,178	\$803	\$645
Revenues over (under) Expenditures:	-\$996,853	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	21.21%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,377,198	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$250	\$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:	\$1,443,717	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$988,838	-\$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:	\$4,832,006	\$9,823,032	\$2,646,376
Per Capita Debt:	\$508	\$1,434	\$715
General Obligation Debt over EAV:	0.24%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,913,144	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$411	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,593,931	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,416,739	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$168	\$487	\$345
Per Capita Expenditures:	\$149	\$471	\$335
Operating Income (loss):	\$177,192	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	288.71%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$4,090,336	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$430	\$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:	\$5,629,282	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$36	\$494	\$440
Revenue Collected During FY 15:	\$14,737,062	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$14,280,872	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$94	\$1,072	\$1,060
Per Capita Expenditures:	\$92	\$1,025	\$976
Revenues over (under) Expenditures:	\$456,190	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	40.64%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$5,804,185	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$37	\$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:	\$2,821,857	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$9,894,631	-\$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:	\$39,623,426	\$108,290,695	\$65,832,873
Per Capita Debt:	\$254	\$2,035	\$1,592
General Obligation Debt over EAV:	2.31%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,553,540	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$74	\$1,364	\$1,150
Revenue Collected During FY 15:	\$3,193,445	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$2,746,468	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$20	\$438	\$323
Per Capita Expenditures:	\$18	\$428	\$330
Operating Income (loss):	\$446,977	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	435.99%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$11,974,429	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$77	\$1,361	\$1,123



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Steward Village**

Unit Code: **052/055/32** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,730**

Equalized Assessed Valuation: **\$2,760,135**

Population: **256**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$18,413**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$125,704	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$491	\$866	\$533
Revenue Collected During FY 15:	\$57,648	\$288,431	\$121,355
Expenditures During FY 15:	\$50,355	\$274,051	\$113,026
Per Capita Revenue:	\$225	\$714	\$328
Per Capita Expenditures:	\$197	\$690	\$307
Revenues over (under) Expenditures:	\$7,293	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	264.12%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$132,997	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$520	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,665	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$88,332	\$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:	\$44,700	\$417,897	\$29,671
Per Capita Debt:	\$175	\$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:	\$783,884	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.062	\$2,382	\$952
Revenue Collected During FY 15:	\$52,446	\$255,721	\$88,075
Expenditures During FY 15:	\$59,257	\$244,740	\$95,060
Per Capita Revenue:	\$205	\$672	\$238
Per Capita Expenditures:	\$231	\$680	\$254
Operating Income (loss):	-\$6,811	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1311.36%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$777,073	\$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 Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$234,972	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$320	\$866	\$533
Revenue Collected During FY 15:	\$221,453	\$288,431	\$121,355
Expenditures During FY 15:	\$211,658	\$274,051	\$113,026
Per Capita Revenue:	\$302	\$714	\$328
Per Capita Expenditures:	\$288	\$690	\$307
Revenues over (under) Expenditures:	\$9,795	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	109.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$232,079	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$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:	\$43,308	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$188,771	\$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:	\$283,611	\$417,897	\$29,671
Per Capita Debt:	\$386	\$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:	\$1,715,446	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,337	\$2,382	\$952
Revenue Collected During FY 15:	\$202,228	\$255,721	\$88,075
Expenditures During FY 15:	\$210,326	\$244,740	\$95,060
Per Capita Revenue:	\$276	\$672	\$238
Per Capita Expenditures:	\$287	\$680	\$254
Operating Income (loss):	-\$8,098	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	817.80%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,720,036	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,343	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stickney Village		
Unit Code:	016/550/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,714,049		
Equalized Assessed Valuation:	\$91,525,291		
Population:	6,718		
Employees:			
Full Time:	39		
Part Time:	58		
Salaries Paid:	\$3,741,596		

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:	\$2,147,433	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$320	\$612	\$463
Revenue Collected During FY 15:	\$6,689,502	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,035,992	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$996	\$821	\$659
Per Capita Expenditures:	\$898	\$803	\$645
Revenues over (under) Expenditures:	\$653,510	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	46.40%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,800,943	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$417	\$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:	\$681,718	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,812,191	-\$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:	\$9,770,850	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,454	\$1,434	\$715
General Obligation Debt over EAV:	9.82%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,962,075	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$441	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,212,057	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,188,185	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$478	\$487	\$345
Per Capita Expenditures:	\$475	\$471	\$335
Operating Income (loss):	\$23,872	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	93.66%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,985,947	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$444	\$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:	\$340,867	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$304	\$612	\$463
Revenue Collected During FY 15:	\$536,913	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$384,042	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$479	\$821	\$659
Per Capita Expenditures:	\$343	\$803	\$645
Revenues over (under) Expenditures:	\$152,871	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	128.56%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$493,738	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$441	\$640	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$154,723	\$7,168	\$
Total Unreserved Funds:	\$339,015	\$19,360	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,723	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$339,015	-\$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:	\$5,069,936	\$9,823,032	\$2,646,376
Per Capita Debt:	\$4,527	\$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:	\$877,747	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$784	\$1,618	\$1,243
Revenue Collected During FY 15:	\$872,656	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$5,371,626	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$779	\$487	\$345
Per Capita Expenditures:	\$4,796	\$471	\$335
Operating Income (loss):	-\$4,498,970	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	26.97%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,448,713	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,293	\$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: **Stockton Village**

Unit Code: **043/050/32** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,322,824**

Equalized Assessed Valuation: **\$19,996,395**

Population: **1,862**

Employees:

Full Time: **11**

Part Time: **12**

Salaries Paid: **\$635,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$759,111	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$408	\$612	\$463
Revenue Collected During FY 15:	\$1,410,167	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,402,652	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$757	\$821	\$659
Per Capita Expenditures:	\$753	\$803	\$645
Revenues over (under) Expenditures:	\$7,515	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	47.53%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$666,626	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$358	\$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:	\$103,445	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$563,181	-\$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:	\$2,712,096	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,457	\$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:	\$4,805,047	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,581	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,483,013	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,091,798	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$796	\$487	\$345
Per Capita Expenditures:	\$586	\$471	\$335
Operating Income (loss):	\$391,215	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	485.10%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$5,296,262	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,844	\$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:	Stone Park Village		
Unit Code:	016/555/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,628,497		
Equalized Assessed Valuation:	\$40,911,041		
Population:	4,946		
Employees:			
Full Time:	21		
Part Time:	58		
Salaries Paid:	\$2,267,480		

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:	\$1,394,418	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$282	\$612	\$463
Revenue Collected During FY 15:	\$5,396,859	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$5,738,764	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,091	\$821	\$659
Per Capita Expenditures:	\$1,160	\$803	\$645
Revenues over (under) Expenditures:	-\$341,905	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	20.71%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,188,751	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$240	\$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:	\$894,915	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$4,599,542	-\$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:	\$17,838,982	\$9,823,032	\$2,646,376
Per Capita Debt:	\$3,607	\$1,434	\$715
General Obligation Debt over EAV:	42.36%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$203,893	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$41	\$1,618	\$1,243
Revenue Collected During FY 15:	\$773,002	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$739,469	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$156	\$487	\$345
Per Capita Expenditures:	\$150	\$471	\$335
Operating Income (loss):	\$33,533	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	32.11%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$237,426	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$48	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$99,914	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$336	\$866	\$533
Revenue Collected During FY 15:	\$213,411	\$288,431	\$121,355
Expenditures During FY 15:	\$167,414	\$274,051	\$113,026
Per Capita Revenue:	\$719	\$714	\$328
Per Capita Expenditures:	\$564	\$690	\$307
Revenues over (under) Expenditures:	\$45,997	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	87.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$145,911	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$491	\$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:	\$87,631	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$58,280	\$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:	\$194,000	\$417,897	\$29,671
Per Capita Debt:	\$653	\$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:	\$764,080	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2.573	\$2,382	\$952
Revenue Collected During FY 15:	\$120.826	\$255,721	\$88,075
Expenditures During FY 15:	\$151.506	\$244,740	\$95,060
Per Capita Revenue:	\$407	\$672	\$238
Per Capita Expenditures:	\$510	\$680	\$254
Operating Income (loss):	-\$30.680	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	484.07%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$733.400	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2.469	\$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:	\$181,667	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$189	\$866	\$533
Revenue Collected During FY 15:	\$362,682	\$288,431	\$121,355
Expenditures During FY 15:	\$314,302	\$274,051	\$113,026
Per Capita Revenue:	\$378	\$714	\$328
Per Capita Expenditures:	\$327	\$690	\$307
Revenues over (under) Expenditures:	\$48,380	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	79.79%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$250,792	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$261	\$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:	\$104,753	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$146,039	\$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:	\$80,808	\$417,897	\$29,671
Per Capita Debt:	\$84	\$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:	\$2,594,044	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,702	\$2,382	\$952
Revenue Collected During FY 15:	\$1,146,027	\$255,721	\$88,075
Expenditures During FY 15:	\$939,032	\$244,740	\$95,060
Per Capita Revenue:	\$1,194	\$672	\$238
Per Capita Expenditures:	\$978	\$680	\$254
Operating Income (loss):	\$206,995	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	298.29%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,801,039	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,918	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,871	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,335	\$866	\$533
Revenue Collected During FY 15:	\$22,540	\$288,431	\$121,355
Expenditures During FY 15:	\$9,646	\$274,051	\$113,026
Per Capita Revenue:	\$217	\$714	\$328
Per Capita Expenditures:	\$93	\$690	\$307
Revenues over (under) Expenditures:	\$12,894	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	1573.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$151,765	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,459	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,163	\$5,333	\$
Total Unreserved Funds:	\$141,601	\$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:	\$117,426	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$195	\$866	\$533
Revenue Collected During FY 15:	\$194,725	\$288,431	\$121,355
Expenditures During FY 15:	\$146,383	\$274,051	\$113,026
Per Capita Revenue:	\$323	\$714	\$328
Per Capita Expenditures:	\$243	\$690	\$307
Revenues over (under) Expenditures:	\$48,342	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	110.61%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$161,918	\$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:	\$82,675	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$79,243	\$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:	\$491,832	\$417,897	\$29,671
Per Capita Debt:	\$816	\$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:	\$878,705	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.457	\$2,382	\$952
Revenue Collected During FY 15:	\$179,488	\$255,721	\$88,075
Expenditures During FY 15:	\$151,830	\$244,740	\$95,060
Per Capita Revenue:	\$298	\$672	\$238
Per Capita Expenditures:	\$252	\$680	\$254
Operating Income (loss):	\$27,658	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	599.49%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$910,213	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.509	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strawn Village**

Unit Code: **053/075/32** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,502**

Equalized Assessed Valuation: **\$718,542**

Population: **104**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$5,331**

Blended Component Units

Number Submitted = 1

Water District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,230	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$445	\$866	\$533
Revenue Collected During FY 15:	\$28,668	\$288,431	\$121,355
Expenditures During FY 15:	\$21,411	\$274,051	\$113,026
Per Capita Revenue:	\$276	\$714	\$328
Per Capita Expenditures:	\$206	\$690	\$307
Revenues over (under) Expenditures:	\$7,257	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	249.81%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$53,487	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$514	\$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:	\$15,437	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$38,050	\$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:	\$188,364	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,811	\$2,382	\$952
Revenue Collected During FY 15:	\$13,275	\$255,721	\$88,075
Expenditures During FY 15:	\$20,933	\$244,740	\$95,060
Per Capita Revenue:	\$128	\$672	\$238
Per Capita Expenditures:	\$201	\$680	\$254
Operating Income (loss):	-\$7,658	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	863.26%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$180,706	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,738	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Streamwood Village		
Unit Code:	016/560/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,741,761		
Equalized Assessed Valuation:	\$680,826,007		
Population:	40,435		
Employees:			
Full Time:	182		
Part Time:	39		
Salaries Paid:	\$16,454,324		

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,502,955	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$433	\$494	\$440
Revenue Collected During FY 15:	\$30,073,100	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$26,120,743	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$744	\$1,072	\$1,060
Per Capita Expenditures:	\$646	\$1,025	\$976
Revenues over (under) Expenditures:	\$3,952,357	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	68.63%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$17,925,755	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$443	\$494	\$453

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,270,318	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	-\$12,992,179	-\$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:	\$5,565,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$138	\$2,035	\$1,592
General Obligation Debt over EAV:	0.82%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$50,790,544	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$1.256	\$1,364	\$1,150
Revenue Collected During FY 15:	\$12,692,910	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$13,045,158	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$314	\$438	\$323
Per Capita Expenditures:	\$323	\$428	\$330
Operating Income (loss):	-\$352,248	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	377.35%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$49,225,873	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$1.217	\$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:	\$12,990,441	\$9,823,032	\$2,646,376
Per Capita Debt:	\$948	\$1,434	\$715
General Obligation Debt over EAV:	0.66%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$28,648,866	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,090	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,911,874	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,118,248	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$285	\$487	\$345
Per Capita Expenditures:	\$300	\$471	\$335
Operating Income (loss):	-\$206,374	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	704.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$29,027,361	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,117	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stronghurst Village**

Unit Code: **036/045/32** County: **Henderson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,208,950**

Equalized Assessed Valuation: **\$7,251,249**

Population: **1,000**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$139,008**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$823,027	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$823	\$866	\$533
Revenue Collected During FY 15:	\$316,342	\$288,431	\$121,355
Expenditures During FY 15:	\$329,914	\$274,051	\$113,026
Per Capita Revenue:	\$316	\$714	\$328
Per Capita Expenditures:	\$330	\$690	\$307
Revenues over (under) Expenditures:	-\$13,572	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	245.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$809,455	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$809	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,989	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$791,466	\$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:	\$2,759,782	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,760	\$2,382	\$952
Revenue Collected During FY 15:	\$219,991	\$255,721	\$88,075
Expenditures During FY 15:	\$208,429	\$244,740	\$95,060
Per Capita Revenue:	\$220	\$672	\$238
Per Capita Expenditures:	\$208	\$680	\$254
Operating Income (loss):	\$11,562	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1329.63%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,771,344	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,771	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sublette Village**

Unit Code: **052/060/32** County: **Lee**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,006,500**

Equalized Assessed Valuation: **\$6,630,997**

Population: **449**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$16,468**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,163,112	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$2,590	\$866	\$533
Revenue Collected During FY 15:	\$293,519	\$288,431	\$121,355
Expenditures During FY 15:	\$288,445	\$274,051	\$113,026
Per Capita Revenue:	\$654	\$714	\$328
Per Capita Expenditures:	\$642	\$690	\$307
Revenues over (under) Expenditures:	\$5,074	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	404.99%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,168,186	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,602	\$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:	\$63,296	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$1,104,890	\$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:	\$497,418	\$417,897	\$29,671
Per Capita Debt:	\$1,108	\$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:	\$317,755	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$708	\$2,382	\$952
Revenue Collected During FY 15:	\$87,015	\$255,721	\$88,075
Expenditures During FY 15:	\$141,422	\$244,740	\$95,060
Per Capita Revenue:	\$194	\$672	\$238
Per Capita Expenditures:	\$315	\$680	\$254
Operating Income (loss):	-\$54,407	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	186.21%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$263,348	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$587	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sugar Grove Village		
Unit Code:	045/095/32	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,879,825		
Equalized Assessed Valuation:	\$250,367,670		
Population:	8,997		
Employees:			
Full Time:			33
Part Time:			21
Salaries Paid:			\$2,781,368

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:	\$1,530,723	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$170	\$612	\$463
Revenue Collected During FY 15:	\$5,049,556	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,444,327	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$561	\$821	\$659
Per Capita Expenditures:	\$494	\$803	\$645
Revenues over (under) Expenditures:	\$605,229	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	34.64%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,539,724	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$171	\$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:	\$328,995	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,833,151	-\$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:	\$14,261,239	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,585	\$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:	\$16,946,290	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,884	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,152,271	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,355,990	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$462	\$487	\$345
Per Capita Expenditures:	\$373	\$471	\$335
Operating Income (loss):	\$796,281	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	518.14%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$17,388,606	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,933	\$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:	\$7,753,679	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,735	\$612	\$463
Revenue Collected During FY 15:	\$4,496,598	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,325,061	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,006	\$821	\$659
Per Capita Expenditures:	\$1,863	\$803	\$645
Revenues over (under) Expenditures:	-\$3,828,463	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	59.55%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$4,957,216	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,109	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,992	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$1,569,027	-\$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:	\$6,200,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,387	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,956,786	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$6.032	\$1,618	\$1,243
Revenue Collected During FY 15:	\$15,524,245	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$10,959,255	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$3.474	\$487	\$345
Per Capita Expenditures:	\$2.452	\$471	\$335
Operating Income (loss):	\$4,564,990	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	278.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$30,539,776	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$6.834	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Summerfield Village**

Unit Code: **088/135/32** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$794,012**

Equalized Assessed Valuation: **\$3,232,807**

Population: **415**

Employees:

 Full Time: **2**

 Part Time: **13**

 Salaries Paid: **\$72,109**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$145,050	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$350	\$866	\$533
Revenue Collected During FY 15:	\$187,607	\$288,431	\$121,355
Expenditures During FY 15:	\$175,752	\$274,051	\$113,026
Per Capita Revenue:	\$452	\$714	\$328
Per Capita Expenditures:	\$423	\$690	\$307
Revenues over (under) Expenditures:	\$11,855	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	89.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,905	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$378	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,153	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$122,752	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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:	\$236,447	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$570	\$2,382	\$952
Revenue Collected During FY 15:	\$86,055	\$255,721	\$88,075
Expenditures During FY 15:	\$81,618	\$244,740	\$95,060
Per Capita Revenue:	\$207	\$672	\$238
Per Capita Expenditures:	\$197	\$680	\$254
Operating Income (loss):	\$4,437	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	295.14%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$240,884	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$580	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Summit Village		
Unit Code:	016/565/32	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,427,546		
Equalized Assessed Valuation:	\$134,616,847		
Population:	11,447		
Employees:			
Full Time:			65
Part Time:			35
Salaries Paid:			\$5,325,984

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:	\$1,607,770	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$140	\$612	\$463
Revenue Collected During FY 15:	\$12,111,851	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$12,199,796	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,058	\$821	\$659
Per Capita Expenditures:	\$1,066	\$803	\$645
Revenues over (under) Expenditures:	-\$87,945	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	19.43%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,369,825	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$207	\$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:	\$2,464,004	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$37,373,290	-\$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:	\$31,349,687	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,739	\$1,434	\$715
General Obligation Debt over EAV:	0.04%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$138,114	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$12	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,724,298	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,545,721	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$238	\$487	\$345
Per Capita Expenditures:	\$222	\$471	\$335
Operating Income (loss):	\$178,577	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	12.44%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$316,691	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$28	\$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:	\$298,792	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$93	\$612	\$463
Revenue Collected During FY 15:	\$619,652	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$606,352	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$194	\$821	\$659
Per Capita Expenditures:	\$189	\$803	\$645
Revenues over (under) Expenditures:	\$13,300	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	43.41%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$263,192	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$82	\$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:	\$263,192	-\$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:	\$1,053,700	\$9,823,032	\$2,646,376
Per Capita Debt:	\$329	\$1,434	\$715
General Obligation Debt over EAV:	0.00%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,417,134	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$443	\$1,618	\$1,243
Revenue Collected During FY 15:	\$492,150	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$509,624	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$154	\$487	\$345
Per Capita Expenditures:	\$159	\$471	\$335
Operating Income (loss):	-\$17,474	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	284.24%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,448,560	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$453	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sun River Terrace Village**

Unit Code: **046/087/32** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$810,640**

Equalized Assessed Valuation: **\$4,557,700**

Population: **383**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$57,378**

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:	\$86,458	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$226	\$866	\$533
Revenue Collected During FY 15:	\$242,936	\$288,431	\$121,355
Expenditures During FY 15:	\$226,607	\$274,051	\$113,026
Per Capita Revenue:	\$634	\$714	\$328
Per Capita Expenditures:	\$592	\$690	\$307
Revenues over (under) Expenditures:	\$16,329	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	45.36%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$102,787	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$268	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,971	\$5,333	\$
Total Unreserved Funds:	\$79,813	\$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:	\$109,174	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$285	\$2,382	\$952
Revenue Collected During FY 15:	\$8,241	\$255,721	\$88,075
Expenditures During FY 15:	\$73,946	\$244,740	\$95,060
Per Capita Revenue:	\$22	\$672	\$238
Per Capita Expenditures:	\$193	\$680	\$254
Operating Income (loss):	-\$65,705	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	58.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$43,469	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$113	\$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:	\$18,973,565	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,413	\$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:	\$17,565,861	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,308	\$1,618	\$1,243
Revenue Collected During FY 15:	\$2,595,112	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,588,831	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$193	\$487	\$345
Per Capita Expenditures:	\$193	\$471	\$335
Operating Income (loss):	\$6,281	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	675.86%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$17,496,746	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,303	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,970,116	\$9,823,032	\$2,646,376
Per Capita Debt:	\$686	\$1,434	\$715
General Obligation Debt over EAV:	1.98%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$21,942,491	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,258	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,231,148	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$3,938,357	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$243	\$487	\$345
Per Capita Expenditures:	\$226	\$471	\$335
Operating Income (loss):	\$292,791	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	504.43%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$19,866,082	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,139	\$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:	\$114,481	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,272	\$866	\$533
Revenue Collected During FY 15:	\$92,366	\$288,431	\$121,355
Expenditures During FY 15:	\$25,720	\$274,051	\$113,026
Per Capita Revenue:	\$1,026	\$714	\$328
Per Capita Expenditures:	\$286	\$690	\$307
Revenues over (under) Expenditures:	\$66,646	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	704.23%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$181,127	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$2,013	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,227	\$5,333	\$
Total Unreserved Funds:	\$98,939	\$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:	Table Grove Village		
Unit Code:	029/100/32	County:	Fulton
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,463,500		
Equalized Assessed Valuation:	\$2,168,383		
Population:	416		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$52,856	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$323,368	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$777	\$866	\$533
Revenue Collected During FY 15:	\$232,846	\$288,431	\$121,355
Expenditures During FY 15:	\$344,177	\$274,051	\$113,026
Per Capita Revenue:	\$560	\$714	\$328
Per Capita Expenditures:	\$827	\$690	\$307
Revenues over (under) Expenditures:	-\$111,331	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	61.61%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$212,037	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$510	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,112	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$114,917	\$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:	\$478,624	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.151	\$2,382	\$952
Revenue Collected During FY 15:	\$100,668	\$255,721	\$88,075
Expenditures During FY 15:	\$139,972	\$244,740	\$95,060
Per Capita Revenue:	\$242	\$672	\$238
Per Capita Expenditures:	\$336	\$680	\$254
Operating Income (loss):	-\$39,304	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	528.66%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$739,973	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.779	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tallula Village**

Unit Code: **065/030/32** County: **Menard**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$494,800**

Equalized Assessed Valuation: **\$4,307,388**

Population: **638**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$71,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$97,655	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$153	\$866	\$533
Revenue Collected During FY 15:	\$96,271	\$288,431	\$121,355
Expenditures During FY 15:	\$94,805	\$274,051	\$113,026
Per Capita Revenue:	\$151	\$714	\$328
Per Capita Expenditures:	\$149	\$690	\$307
Revenues over (under) Expenditures:	\$1,466	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	109.62%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$103,921	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$163	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,347	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$70,574	\$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:	\$780,919	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1.224	\$2,382	\$952
Revenue Collected During FY 15:	\$131,272	\$255,721	\$88,075
Expenditures During FY 15:	\$162,894	\$244,740	\$95,060
Per Capita Revenue:	\$206	\$672	\$238
Per Capita Expenditures:	\$255	\$680	\$254
Operating Income (loss):	-\$31,622	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	457.04%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$744,497	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1.167	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamaroa Village**

Unit Code: **073/030/32** County: **Perry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$866,775**

Equalized Assessed Valuation: **\$3,401,532**

Population: **635**

Employees:

 Full Time: **3**

 Part Time: **4**

 Salaries Paid: **\$157,998**

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:	\$437,045	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$688	\$866	\$533
Revenue Collected During FY 15:	\$270,274	\$288,431	\$121,355
Expenditures During FY 15:	\$328,780	\$274,051	\$113,026
Per Capita Revenue:	\$426	\$714	\$328
Per Capita Expenditures:	\$518	\$690	\$307
Revenues over (under) Expenditures:	-\$58,506	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	135.16%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$444,391	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$700	\$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:	\$249,484	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$194,907	\$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:	\$1,917,906	\$417,897	\$29,671
Per Capita Debt:	\$3,020	\$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:	\$102,753	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$162	\$2,382	\$952
Revenue Collected During FY 15:	\$508,227	\$255,721	\$88,075
Expenditures During FY 15:	\$507,122	\$244,740	\$95,060
Per Capita Revenue:	\$800	\$672	\$238
Per Capita Expenditures:	\$799	\$680	\$254
Operating Income (loss):	\$1,105	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	7.49%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$38,006	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$60	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **Alexander**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$938,000**

Equalized Assessed Valuation: **\$2,376,782**

Population: **632**

Employees:

 Full Time: **4**

 Part Time: **3**

 Salaries Paid: **\$171,771**

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:	\$339,602	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$537	\$866	\$533
Revenue Collected During FY 15:	\$222,514	\$288,431	\$121,355
Expenditures During FY 15:	\$320,001	\$274,051	\$113,026
Per Capita Revenue:	\$352	\$714	\$328
Per Capita Expenditures:	\$506	\$690	\$307
Revenues over (under) Expenditures:	-\$97,487	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	86.53%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$276,906	\$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:	\$188,207	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$88,699	\$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:	\$2,996,782	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$4.742	\$2,382	\$952
Revenue Collected During FY 15:	\$540,950	\$255,721	\$88,075
Expenditures During FY 15:	\$639,212	\$244,740	\$95,060
Per Capita Revenue:	\$856	\$672	\$238
Per Capita Expenditures:	\$1,011	\$680	\$254
Operating Income (loss):	-\$98,262	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	448.01%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$2,863,729	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$4.531	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32** County: **Whiteside**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,359,215**

Equalized Assessed Valuation: **\$5,512,367**

Population: **790**

Employees:

 Full Time: **3**

 Part Time: **13**

 Salaries Paid: **\$158,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$129,950	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$164	\$866	\$533
Revenue Collected During FY 15:	\$308,240	\$288,431	\$121,355
Expenditures During FY 15:	\$328,825	\$274,051	\$113,026
Per Capita Revenue:	\$390	\$714	\$328
Per Capita Expenditures:	\$416	\$690	\$307
Revenues over (under) Expenditures:	-\$20,585	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	33.25%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$109,346	\$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:	\$	\$5,333	\$
Total Unreserved Funds:	\$	\$30,038	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,299	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$36,047	\$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:	\$151,703	\$417,897	\$29,671
Per Capita Debt:	\$192	\$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:	\$1,456,869	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,844	\$2,382	\$952
Revenue Collected During FY 15:	\$309,686	\$255,721	\$88,075
Expenditures During FY 15:	\$269,559	\$244,740	\$95,060
Per Capita Revenue:	\$392	\$672	\$238
Per Capita Expenditures:	\$341	\$680	\$254
Operating Income (loss):	\$40,127	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	555.36%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,497,015	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,895	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Taylor Springs Village**

Unit Code: **068/080/32** County: **Montgomery**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$852,680**

Equalized Assessed Valuation: **\$4,382,947**

Population: **690**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$99,252**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$434,439	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$630	\$866	\$533
Revenue Collected During FY 15:	\$395,747	\$288,431	\$121,355
Expenditures During FY 15:	\$292,692	\$274,051	\$113,026
Per Capita Revenue:	\$574	\$714	\$328
Per Capita Expenditures:	\$424	\$690	\$307
Revenues over (under) Expenditures:	\$103,055	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	183.64%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$537,494	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$779	\$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:	\$69,701	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$467,793	\$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:	\$109	\$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:	\$315,080	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$457	\$2,382	\$952
Revenue Collected During FY 15:	\$256,204	\$255,721	\$88,075
Expenditures During FY 15:	\$183,784	\$244,740	\$95,060
Per Capita Revenue:	\$371	\$672	\$238
Per Capita Expenditures:	\$266	\$680	\$254
Operating Income (loss):	\$72,420	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	210.85%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$387,500	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$562	\$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="80"/>
Part Time:	<input type="text" value="40"/>
Salaries Paid:	<input type="text" value="\$4,695,636"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,685,897	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$683	\$612	\$463
Revenue Collected During FY 15:	\$9,191,003	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$8,547,404	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$817	\$821	\$659
Per Capita Expenditures:	\$760	\$803	\$645
Revenues over (under) Expenditures:	\$643,599	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	94.52%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$8,079,193	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$718	\$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:	\$1,027,674	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$4,858,352	-\$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:	\$15,819,175	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,407	\$1,434	\$715
General Obligation Debt over EAV:	8.90%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$16,368,641	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,456	\$1,618	\$1,243
Revenue Collected During FY 15:	\$4,126,810	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,746,162	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$367	\$487	\$345
Per Capita Expenditures:	\$422	\$471	\$335
Operating Income (loss):	-\$619,352	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	355.60%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$16,877,393	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,501	\$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:	\$154,706	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,074	\$866	\$533
Revenue Collected During FY 15:	\$28,690	\$288,431	\$121,355
Expenditures During FY 15:	\$73,617	\$274,051	\$113,026
Per Capita Revenue:	\$199	\$714	\$328
Per Capita Expenditures:	\$511	\$690	\$307
Revenues over (under) Expenditures:	-\$44,927	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	152.11%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$111,979	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$778	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$112,148	\$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:	\$166,357	\$417,897	\$29,671
Per Capita Debt:	\$1,155	\$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:	\$24,574	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$171	\$2,382	\$952
Revenue Collected During FY 15:	\$30,219	\$255,721	\$88,075
Expenditures During FY 15:	\$32,060	\$244,740	\$95,060
Per Capita Revenue:	\$210	\$672	\$238
Per Capita Expenditures:	\$223	\$680	\$254
Operating Income (loss):	-\$1,841	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	64.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$20,533	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$143	\$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:	\$1,895,953	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,239	\$1,434	\$715
General Obligation Debt over EAV:	4.57%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,687,830	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,410	\$1,618	\$1,243
Revenue Collected During FY 15:	\$745,090	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$480,214	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$487	\$487	\$345
Per Capita Expenditures:	\$314	\$471	\$335
Operating Income (loss):	\$264,876	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	824.37%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,958,756	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,587	\$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:	\$269,216	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,117	\$866	\$533
Revenue Collected During FY 15:	\$49,600	\$288,431	\$121,355
Expenditures During FY 15:	\$30,827	\$274,051	\$113,026
Per Capita Revenue:	\$206	\$714	\$328
Per Capita Expenditures:	\$128	\$690	\$307
Revenues over (under) Expenditures:	\$18,773	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	934.21%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$287,989	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,195	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,448	\$5,333	\$
Total Unreserved Funds:	\$190,163	\$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:	\$121.391	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$504	\$2,382	\$952
Revenue Collected During FY 15:	\$46.003	\$255,721	\$88,075
Expenditures During FY 15:	\$31.986	\$244,740	\$95,060
Per Capita Revenue:	\$191	\$672	\$238
Per Capita Expenditures:	\$133	\$680	\$254
Operating Income (loss):	\$14.017	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	423.34%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$135.408	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$562	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thayer Village**

Unit Code: **083/125/32** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,100**

Equalized Assessed Valuation: **\$5,942,805**

Population: **693**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$89,757**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$189,659	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$274	\$866	\$533
Revenue Collected During FY 15:	\$205,734	\$288,431	\$121,355
Expenditures During FY 15:	\$212,162	\$274,051	\$113,026
Per Capita Revenue:	\$297	\$714	\$328
Per Capita Expenditures:	\$306	\$690	\$307
Revenues over (under) Expenditures:	-\$6,428	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	100.28%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$212,762	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$307	\$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:	\$159,516	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$53,246	\$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:	\$387,921	\$417,897	\$29,671
Per Capita Debt:	\$560	\$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:	\$1,425,078	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$2,056	\$2,382	\$952
Revenue Collected During FY 15:	\$225,516	\$255,721	\$88,075
Expenditures During FY 15:	\$192,392	\$244,740	\$95,060
Per Capita Revenue:	\$325	\$672	\$238
Per Capita Expenditures:	\$278	\$680	\$254
Operating Income (loss):	\$33,124	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	758.17%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,458,657	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,105	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thebes Village		
Unit Code:	002/020/32	County:	Alexander
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$469,000		
Equalized Assessed Valuation:	\$856,576		
Population:	436		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$67,528		

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:	\$59,036	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$135	\$866	\$533
Revenue Collected During FY 15:	\$103,686	\$288,431	\$121,355
Expenditures During FY 15:	\$112,748	\$274,051	\$113,026
Per Capita Revenue:	\$238	\$714	\$328
Per Capita Expenditures:	\$259	\$690	\$307
Revenues over (under) Expenditures:	-\$9,062	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	46.61%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$52,549	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$121	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,099	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$5,450	\$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:	\$229,578	\$417,897	\$29,671
Per Capita Debt:	\$527	\$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:	\$1,387,758	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$3.183	\$2,382	\$952
Revenue Collected During FY 15:	\$173,918	\$255,721	\$88,075
Expenditures During FY 15:	\$221,133	\$244,740	\$95,060
Per Capita Revenue:	\$399	\$672	\$238
Per Capita Expenditures:	\$507	\$680	\$254
Operating Income (loss):	-\$47,215	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	605.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,337,968	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$3.069	\$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:	\$1,373,920	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,162	\$612	\$463
Revenue Collected During FY 15:	\$610,101	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$264,799	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$516	\$821	\$659
Per Capita Expenditures:	\$224	\$803	\$645
Revenues over (under) Expenditures:	\$345,302	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	649.26%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,719,222	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,455	\$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:	\$138,762	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,580,460	-\$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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Thomasboro Village**

Unit Code: **010/110/32** County: **Champaign**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,266,883**

Equalized Assessed Valuation: **\$10,166,981**

Population: **1,429**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$160,840**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$816,506	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$571	\$612	\$463
Revenue Collected During FY 15:	\$336,187	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$248,926	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$235	\$821	\$659
Per Capita Expenditures:	\$174	\$803	\$645
Revenues over (under) Expenditures:	\$87,261	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	340.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$848,010	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$593	\$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:	\$86,193	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$786,834	-\$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:	\$1,846,951	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,292	\$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:	\$1,598,267	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.118	\$1,618	\$1,243
Revenue Collected During FY 15:	\$441,401	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$390,930	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$309	\$487	\$345
Per Capita Expenditures:	\$274	\$471	\$335
Operating Income (loss):	\$50,471	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	421.75%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,648,738	\$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: **Thompsonville Village**

Unit Code: **028/055/32** County: **Franklin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$422,838**

Equalized Assessed Valuation: **\$4,724,741**

Population: **543**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$47,036**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$182,286	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$336	\$866	\$533
Revenue Collected During FY 15:	\$91,676	\$288,431	\$121,355
Expenditures During FY 15:	\$119,192	\$274,051	\$113,026
Per Capita Revenue:	\$169	\$714	\$328
Per Capita Expenditures:	\$220	\$690	\$307
Revenues over (under) Expenditures:	-\$27,516	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	131.68%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$156,953	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$289	\$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:	\$175,331	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$86,381	\$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:	\$206,496	\$417,897	\$29,671
Per Capita Debt:	\$380	\$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:	\$407,158	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$750	\$2,382	\$952
Revenue Collected During FY 15:	\$122,048	\$255,721	\$88,075
Expenditures During FY 15:	\$130,385	\$244,740	\$95,060
Per Capita Revenue:	\$225	\$672	\$238
Per Capita Expenditures:	\$240	\$680	\$254
Operating Income (loss):	-\$8,337	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	305.88%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$398,821	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$734	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thomson Village**

Unit Code: **008/040/32** County: **Carroll**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,312,218**

Equalized Assessed Valuation: **\$6,523,701**

Population: **590**

Employees:

 Full Time: **3**

 Part Time: **8**

 Salaries Paid: **\$203,554**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$70,333	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	-\$119	\$866	\$533
Revenue Collected During FY 15:	\$326,527	\$288,431	\$121,355
Expenditures During FY 15:	\$312,507	\$274,051	\$113,026
Per Capita Revenue:	\$553	\$714	\$328
Per Capita Expenditures:	\$530	\$690	\$307
Revenues over (under) Expenditures:	\$14,020	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	-18.02%	279.73%	169.76%
Ending Fund Balance for FY 15:	-\$56,313	\$350,474	\$192,373
Per Capita Ending Fund Balance:	-\$95	\$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:	\$32,691	\$125,800	\$28,997
Total Unrestricted Net Assets:	-\$89,004	\$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:	\$2,585,700	\$417,897	\$29,671
Per Capita Debt:	\$4,383	\$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:	\$5,801,707	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$9,833	\$2,382	\$952
Revenue Collected During FY 15:	\$732,266	\$255,721	\$88,075
Expenditures During FY 15:	\$807,957	\$244,740	\$95,060
Per Capita Revenue:	\$1,241	\$672	\$238
Per Capita Expenditures:	\$1,369	\$680	\$254
Operating Income (loss):	-\$75,691	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	708.70%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$5,726,016	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$9,705	\$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:	Thornton Village		
Unit Code:	016/570/32	County:	Cook
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,346,927		
Equalized Assessed Valuation:	\$131,100,777		
Population:	2,347		
Employees:			
Full Time:	20		
Part Time:	75		
Salaries Paid:	\$1,797,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,436,778	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$612	\$612	\$463
Revenue Collected During FY 15:	\$3,908,154	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$3,523,983	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,665	\$821	\$659
Per Capita Expenditures:	\$1,501	\$803	\$645
Revenues over (under) Expenditures:	\$384,171	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	51.67%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,820,949	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$776	\$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:	\$715,278	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,596,442	-\$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:	\$3,119,627	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,329	\$1,434	\$715
General Obligation Debt over EAV:	2.22%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$597,229	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$254	\$1,618	\$1,243
Revenue Collected During FY 15:	\$572,117	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$700,264	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$244	\$487	\$345
Per Capita Expenditures:	\$298	\$471	\$335
Operating Income (loss):	-\$128,147	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	83.04%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$581,491	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$248	\$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:	\$129,934	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$142	\$866	\$533
Revenue Collected During FY 15:	\$320,930	\$288,431	\$121,355
Expenditures During FY 15:	\$391,371	\$274,051	\$113,026
Per Capita Revenue:	\$352	\$714	\$328
Per Capita Expenditures:	\$429	\$690	\$307
Revenues over (under) Expenditures:	-\$70,441	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	30.26%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$118,411	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$130	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,516	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$8,888	\$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:	\$302,793	\$417,897	\$29,671
Per Capita Debt:	\$332	\$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:	\$456,259	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$500	\$2,382	\$952
Revenue Collected During FY 15:	\$246,343	\$255,721	\$88,075
Expenditures During FY 15:	\$232,702	\$244,740	\$95,060
Per Capita Revenue:	\$270	\$672	\$238
Per Capita Expenditures:	\$255	\$680	\$254
Operating Income (loss):	\$13,641	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	188.18%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$437,900	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$480	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tilton Village**

Unit Code: **092/100/32** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,629,315**

Equalized Assessed Valuation: **\$17,169,067**

Population: **2,724**

Employees:

Full Time: **11**

Part Time: **70**

Salaries Paid: **\$671,780**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,068,418	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$759	\$612	\$463
Revenue Collected During FY 15:	\$3,564,673	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$4,929,540	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,309	\$821	\$659
Per Capita Expenditures:	\$1,810	\$803	\$645
Revenues over (under) Expenditures:	-\$1,364,867	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	21.27%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,048,471	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$385	\$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:	\$1,340,998	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$292,527	-\$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:	\$3,682,854	\$9,823,032	\$2,646,376
Per Capita Debt:	\$1,352	\$1,434	\$715
General Obligation Debt over EAV:	19.45%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$277,171	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$102	\$1,618	\$1,243
Revenue Collected During FY 15:	\$164,999	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$221,707	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$61	\$487	\$345
Per Capita Expenditures:	\$81	\$471	\$335
Operating Income (loss):	-\$56,708	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	69.67%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$154,463	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$57	\$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:	\$459,065	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$492	\$866	\$533
Revenue Collected During FY 15:	\$272,466	\$288,431	\$121,355
Expenditures During FY 15:	\$195,141	\$274,051	\$113,026
Per Capita Revenue:	\$292	\$714	\$328
Per Capita Expenditures:	\$209	\$690	\$307
Revenues over (under) Expenditures:	\$77,325	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	274.87%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$536,390	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$574	\$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:	\$182,894	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$353,496	\$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:	\$406,536	\$417,897	\$29,671
Per Capita Debt:	\$435	\$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:	\$3,926	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$187	\$866	\$533
Revenue Collected During FY 15:	\$4,279	\$288,431	\$121,355
Expenditures During FY 15:	\$3,677	\$274,051	\$113,026
Per Capita Revenue:	\$204	\$714	\$328
Per Capita Expenditures:	\$175	\$690	\$307
Revenues over (under) Expenditures:	\$602	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	123.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$4,528	\$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:	\$4,280	\$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:	\$21,734,524	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$383	\$494	\$440
Revenue Collected During FY 15:	\$55,445,979	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$42,030,618	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$978	\$1,072	\$1,060
Per Capita Expenditures:	\$741	\$1,025	\$976
Revenues over (under) Expenditures:	\$13,415,361	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	56.75%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$23,853,489	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$421	\$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:	\$20,441,396	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$50,692,042	-\$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:	\$31,175,000	\$108,290,695	\$65,832,873
Per Capita Debt:	\$550	\$2,035	\$1,592
General Obligation Debt over EAV:	2.25%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$52,066,234	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$918	\$1,364	\$1,150
Revenue Collected During FY 15:	\$23,879,299	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$21,473,014	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$421	\$438	\$323
Per Capita Expenditures:	\$379	\$428	\$330
Operating Income (loss):	\$2,406,285	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	253.68%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$54,472,519	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$961	\$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:	\$864,986	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,081	\$866	\$533
Revenue Collected During FY 15:	\$335,290	\$288,431	\$121,355
Expenditures During FY 15:	\$259,891	\$274,051	\$113,026
Per Capita Revenue:	\$419	\$714	\$328
Per Capita Expenditures:	\$325	\$690	\$307
Revenues over (under) Expenditures:	\$75,399	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	361.84%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$940,385	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,175	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$264,134	\$5,333	\$
Total Unreserved Funds:	\$676,251	\$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:	\$83,958	\$417,897	\$29,671
Per Capita Debt:	\$105	\$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:	\$1,056,043	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,320	\$2,382	\$952
Revenue Collected During FY 15:	\$168,311	\$255,721	\$88,075
Expenditures During FY 15:	\$131,258	\$244,740	\$95,060
Per Capita Revenue:	\$210	\$672	\$238
Per Capita Expenditures:	\$164	\$680	\$254
Operating Income (loss):	\$37,053	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	832.78%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,093,096	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,366	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Toledo Village**

Unit Code: **018/025/32** County: **Cumberland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,920,054**

Equalized Assessed Valuation: **\$9,779,504**

Population: **1,238**

Employees:

 Full Time: **7**

 Part Time: **7**

 Salaries Paid: **\$330,017**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,718,441	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,388	\$612	\$463
Revenue Collected During FY 15:	\$482,180	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$409,216	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$389	\$821	\$659
Per Capita Expenditures:	\$331	\$803	\$645
Revenues over (under) Expenditures:	\$72,964	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	438.14%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,792,956	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$1,448	\$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:	\$663,961	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,128,995	-\$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:	\$162,234	\$9,823,032	\$2,646,376
Per Capita Debt:	\$131	\$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:	\$2,515,560	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,032	\$1,618	\$1,243
Revenue Collected During FY 15:	\$705,060	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$853,875	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$570	\$487	\$345
Per Capita Expenditures:	\$690	\$471	\$335
Operating Income (loss):	-\$148,815	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	277.18%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$2,366,745	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,912	\$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: **Tolono Village**

Unit Code: **010/115/32** County: **Champaign**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$4,947,000**

Equalized Assessed Valuation: **\$34,748,278**

Population: **3,500**

Employees:

 Full Time: **7**

 Part Time: **7**

 Salaries Paid: **\$412,015**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,344,361	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$384	\$612	\$463
Revenue Collected During FY 15:	\$2,223,129	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$2,372,017	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$635	\$821	\$659
Per Capita Expenditures:	\$678	\$803	\$645
Revenues over (under) Expenditures:	-\$148,888	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	57.60%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,366,287	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$390	\$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:	\$506,006	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	-\$2,485,533	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,345,814	\$9,823,032	\$2,646,376
Per Capita Debt:	\$956	\$1,434	\$715
General Obligation Debt over EAV:	0.49%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,084,577	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$596	\$1,618	\$1,243
Revenue Collected During FY 15:	\$718,577	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$806,375	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$205	\$487	\$345
Per Capita Expenditures:	\$230	\$471	\$335
Operating Income (loss):	-\$87,798	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	247.62%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,996,779	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$571	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population 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:	\$492,473	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$348	\$612	\$463
Revenue Collected During FY 15:	\$765,964	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$839,752	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$542	\$821	\$659
Per Capita Expenditures:	\$594	\$803	\$645
Revenues over (under) Expenditures:	-\$73,788	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	41.13%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$345,420	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$244	\$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:	\$304,641	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$40,779	-\$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:	\$1,179,854	\$9,823,032	\$2,646,376
Per Capita Debt:	\$834	\$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:	\$3,243,491	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2.294	\$1,618	\$1,243
Revenue Collected During FY 15:	\$887,452	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$892,653	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$628	\$487	\$345
Per Capita Expenditures:	\$631	\$471	\$335
Operating Income (loss):	-\$5,201	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	370.98%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$3,311,555	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2.342	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tonica Village**

Unit Code: **050/115/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$796,130**

Equalized Assessed Valuation: **\$5,818,768**

Population: **750**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$154,257**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$841,653	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,122	\$866	\$533
Revenue Collected During FY 15:	\$605,668	\$288,431	\$121,355
Expenditures During FY 15:	\$439,726	\$274,051	\$113,026
Per Capita Revenue:	\$808	\$714	\$328
Per Capita Expenditures:	\$586	\$690	\$307
Revenues over (under) Expenditures:	\$165,942	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	229.14%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$1,007,595	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,343	\$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:	\$879,041	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$128,554	\$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:	\$561,341	\$417,897	\$29,671
Per Capita Debt:	\$748	\$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:	\$517,511	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$690	\$2,382	\$952
Revenue Collected During FY 15:	\$304,419	\$255,721	\$88,075
Expenditures During FY 15:	\$310,098	\$244,740	\$95,060
Per Capita Revenue:	\$406	\$672	\$238
Per Capita Expenditures:	\$413	\$680	\$254
Operating Income (loss):	-\$5,679	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	165.05%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$511,832	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$682	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Topeka Town**

Unit Code: **060/045/31** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$44,600**

Equalized Assessed Valuation: **\$375,388**

Population: **90**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$4,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$53,218	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$591	\$866	\$533
Revenue Collected During FY 15:	\$16,259	\$288,431	\$121,355
Expenditures During FY 15:	\$13,756	\$274,051	\$113,026
Per Capita Revenue:	\$181	\$714	\$328
Per Capita Expenditures:	\$153	\$690	\$307
Revenues over (under) Expenditures:	\$2,503	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	405.07%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$55,721	\$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:	\$55,756	\$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: **Toulon City**

Unit Code: 087/020/30 County: Stark

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,062,900

Equalized Assessed Valuation: \$10,549,886

Population: 1,300

Employees:

Full Time:	5
Part Time:	6
Salaries Paid:	\$166,427

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$376,107	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$289	\$612	\$463
Revenue Collected During FY 15:	\$542,660	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$414,460	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$417	\$821	\$659
Per Capita Expenditures:	\$319	\$803	\$645
Revenues over (under) Expenditures:	\$128,200	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	121.68%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$504,307	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$388	\$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:	\$323,908	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$242,770	-\$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:	\$875,000	\$9,823,032	\$2,646,376
Per Capita Debt:	\$673	\$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:	\$1,871,102	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,439	\$1,618	\$1,243
Revenue Collected During FY 15:	\$444,960	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$450,583	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$342	\$487	\$345
Per Capita Expenditures:	\$347	\$471	\$335
Operating Income (loss):	-\$5,623	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	414.01%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,865,479	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,435	\$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:	\$313,494	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$612	\$866	\$533
Revenue Collected During FY 15:	\$138,783	\$288,431	\$121,355
Expenditures During FY 15:	\$130,808	\$274,051	\$113,026
Per Capita Revenue:	\$271	\$714	\$328
Per Capita Expenditures:	\$255	\$690	\$307
Revenues over (under) Expenditures:	\$7,975	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	245.76%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$321,469	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$628	\$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:	\$64,379	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$257,090	\$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:	\$21,026	\$417,897	\$29,671
Per Capita Debt:	\$41	\$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:	\$210,863	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$439	\$866	\$533
Revenue Collected During FY 15:	\$220,689	\$288,431	\$121,355
Expenditures During FY 15:	\$190,336	\$274,051	\$113,026
Per Capita Revenue:	\$460	\$714	\$328
Per Capita Expenditures:	\$397	\$690	\$307
Revenues over (under) Expenditures:	\$30,353	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	126.73%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$241,212	\$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:	\$	\$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:	\$105,547	\$417,897	\$29,671
Per Capita Debt:	\$220	\$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:	\$355,070	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$740	\$2,382	\$952
Revenue Collected During FY 15:	\$140,432	\$255,721	\$88,075
Expenditures During FY 15:	\$166,569	\$244,740	\$95,060
Per Capita Revenue:	\$293	\$672	\$238
Per Capita Expenditures:	\$347	\$680	\$254
Operating Income (loss):	-\$26,137	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	197.48%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$328,937	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$685	\$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:	\$86,907	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$139	\$866	\$533
Revenue Collected During FY 15:	\$173,166	\$288,431	\$121,355
Expenditures During FY 15:	\$140,602	\$274,051	\$113,026
Per Capita Revenue:	\$277	\$714	\$328
Per Capita Expenditures:	\$225	\$690	\$307
Revenues over (under) Expenditures:	\$32,564	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	84.97%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$119,471	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$191	\$920	\$549

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,121	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$63,350	\$29,745	\$89,284



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$105,000	\$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:	\$561,277	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$898	\$2,382	\$952
Revenue Collected During FY 15:	\$139,571	\$255,721	\$88,075
Expenditures During FY 15:	\$195,038	\$244,740	\$95,060
Per Capita Revenue:	\$223	\$672	\$238
Per Capita Expenditures:	\$312	\$680	\$254
Operating Income (loss):	-\$55,467	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	254.27%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$495,932	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$793	\$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:	\$1,219,026	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$950	\$612	\$463
Revenue Collected During FY 15:	\$952,170	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$741,859	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$742	\$821	\$659
Per Capita Expenditures:	\$578	\$803	\$645
Revenues over (under) Expenditures:	\$210,311	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	169.75%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$1,259,337	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$982	\$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:	\$145,844	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,349,072	-\$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:	\$1,171,847	\$9,823,032	\$2,646,376
Per Capita Debt:	\$913	\$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:	\$1,383,983	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1,079	\$1,618	\$1,243
Revenue Collected During FY 15:	\$262,019	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$260,748	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$204	\$487	\$345
Per Capita Expenditures:	\$203	\$471	\$335
Operating Income (loss):	\$1,271	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	531.26%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$1,385,254	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1,080	\$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: **Tremont Village**

Unit Code: **090/080/32** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,902,550**

Equalized Assessed Valuation: **\$38,365,536**

Population: **2,236**

Employees:

 Full Time: **6**

 Part Time: **34**

 Salaries Paid: **\$387,302**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$382,672	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$171	\$612	\$463
Revenue Collected During FY 15:	\$978,472	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,316,876	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$438	\$821	\$659
Per Capita Expenditures:	\$589	\$803	\$645
Revenues over (under) Expenditures:	-\$338,404	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	15.10%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$198,842	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$89	\$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:	\$36,013	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$528,849	-\$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:	\$1,076,843	\$9,823,032	\$2,646,376
Per Capita Debt:	\$482	\$1,434	\$715
General Obligation Debt over EAV:	2.09%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$836,005	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$374	\$1,618	\$1,243
Revenue Collected During FY 15:	\$542,233	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$579,964	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$243	\$487	\$345
Per Capita Expenditures:	\$259	\$471	\$335
Operating Income (loss):	-\$37,731	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	137.85%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$799,498	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$358	\$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:	\$1,850,577	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$682	\$612	\$463
Revenue Collected During FY 15:	\$1,944,472	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$1,614,391	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$716	\$821	\$659
Per Capita Expenditures:	\$595	\$803	\$645
Revenues over (under) Expenditures:	\$330,081	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	138.94%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$2,242,998	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$826	\$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:	\$1,296,412	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$1,175,624	-\$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:	\$1,007,680	\$9,823,032	\$2,646,376
Per Capita Debt:	\$371	\$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:	\$738,622	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$272	\$1,618	\$1,243
Revenue Collected During FY 15:	\$904,129	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$995,943	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$333	\$487	\$345
Per Capita Expenditures:	\$367	\$471	\$335
Operating Income (loss):	-\$91,814	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	64.44%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$641,808	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$236	\$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:	\$235,498	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$439	\$866	\$533
Revenue Collected During FY 15:	\$98,462	\$288,431	\$121,355
Expenditures During FY 15:	\$66,772	\$274,051	\$113,026
Per Capita Revenue:	\$183	\$714	\$328
Per Capita Expenditures:	\$124	\$690	\$307
Revenues over (under) Expenditures:	\$31,690	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	400.15%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$267,188	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$498	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$267,189	\$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="51"/>
Part Time:	<input type="text" value="11"/>
Salaries Paid:	<input type="text" value="\$3,279,257"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,696,382	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$568	\$612	\$463
Revenue Collected During FY 15:	\$6,085,450	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,049,457	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$607	\$821	\$659
Per Capita Expenditures:	\$604	\$803	\$645
Revenues over (under) Expenditures:	\$35,993	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	92.14%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$5,574,259	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$556	\$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:	\$5,090,480	-\$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:	\$2,176,650	\$9,823,032	\$2,646,376
Per Capita Debt:	\$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:	\$11,452,446	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$1.143	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,576,672	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$2,822,562	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$357	\$487	\$345
Per Capita Expenditures:	\$282	\$471	\$335
Operating Income (loss):	\$754,110	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	438.07%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$12,364,672	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$1.234	\$1,649	\$1,285



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Troy Grove Village**

Unit Code: **050/120/32** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$531,850**

Equalized Assessed Valuation: **\$35,557,185**

Population: **250**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$13,615**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$441,448	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,766	\$866	\$533
Revenue Collected During FY 15:	\$100,150	\$288,431	\$121,355
Expenditures During FY 15:	\$92,045	\$274,051	\$113,026
Per Capita Revenue:	\$401	\$714	\$328
Per Capita Expenditures:	\$368	\$690	\$307
Revenues over (under) Expenditures:	\$8,105	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	488.41%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$449,553	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,798	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$449,552	\$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:	Tuscola City		
Unit Code:	021/040/30	County:	Douglas
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,599,780		
Equalized Assessed Valuation:	\$54,831,830		
Population:	4,480		
Employees:			
Full Time:	26		
Part Time:	47		
Salaries Paid:	\$1,506,905		

Blended Component Units

Number Submitted = 1
Tuscola Economic Development, Inc.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,521,019	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$1,232	\$612	\$463
Revenue Collected During FY 15:	\$5,063,860	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$6,203,373	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,130	\$821	\$659
Per Capita Expenditures:	\$1,385	\$803	\$645
Revenues over (under) Expenditures:	-\$1,139,513	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	56.54%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$3,507,564	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$783	\$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:	\$1,179,050	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$2,502,142	-\$472,792	\$667,879



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,052,115	\$9,823,032	\$2,646,376
Per Capita Debt:	\$904	\$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:	\$9,102,703	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,032	\$1,618	\$1,243
Revenue Collected During FY 15:	\$1,670,746	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$1,587,376	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$373	\$487	\$345
Per Capita Expenditures:	\$354	\$471	\$335
Operating Income (loss):	\$83,370	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	578.70%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$9,186,073	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,050	\$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:	\$113,868	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$261	\$866	\$533
Revenue Collected During FY 15:	\$626,790	\$288,431	\$121,355
Expenditures During FY 15:	\$650,123	\$274,051	\$113,026
Per Capita Revenue:	\$1,438	\$714	\$328
Per Capita Expenditures:	\$1,491	\$690	\$307
Revenues over (under) Expenditures:	-\$23,333	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	16.35%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$106,315	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$244	\$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:	\$68,061	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$38,254	\$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:	\$956,469	\$417,897	\$29,671
Per Capita Debt:	\$2,194	\$998	\$81
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$785,002	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,800	\$2,382	\$952
Revenue Collected During FY 15:	\$743,458	\$255,721	\$88,075
Expenditures During FY 15:	\$254,723	\$244,740	\$95,060
Per Capita Revenue:	\$1,705	\$672	\$238
Per Capita Expenditures:	\$584	\$680	\$254
Operating Income (loss):	\$488,735	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	505.57%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,287,814	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$2,954	\$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:	\$382,755	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$660	\$866	\$533
Revenue Collected During FY 15:	\$441,889	\$288,431	\$121,355
Expenditures During FY 15:	\$393,757	\$274,051	\$113,026
Per Capita Revenue:	\$762	\$714	\$328
Per Capita Expenditures:	\$679	\$690	\$307
Revenues over (under) Expenditures:	\$48,132	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	71.34%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$280,887	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$484	\$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:	\$91,193	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$189,694	\$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:	\$3,321,432	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$5,727	\$2,382	\$952
Revenue Collected During FY 15:	\$193,527	\$255,721	\$88,075
Expenditures During FY 15:	\$192,753	\$244,740	\$95,060
Per Capita Revenue:	\$334	\$672	\$238
Per Capita Expenditures:	\$332	\$680	\$254
Operating Income (loss):	\$774	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	1801.38%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$3,472,206	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$5,987	\$2,364	\$984



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Hill Village**

Unit Code: **046/090/32** County: **Kankakee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,567**

Equalized Assessed Valuation: **\$978,395**

Population: **57**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$1,430**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$85,316	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$1,497	\$866	\$533
Revenue Collected During FY 15:	\$19,994	\$288,431	\$121,355
Expenditures During FY 15:	\$22,567	\$274,051	\$113,026
Per Capita Revenue:	\$351	\$714	\$328
Per Capita Expenditures:	\$396	\$690	\$307
Revenues over (under) Expenditures:	-\$2,573	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	366.65%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$82,743	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$1,452	\$920	\$549

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,333	\$
Total Unreserved Funds:	\$82,743	\$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:	United City of Yorkville City		
Unit Code:	047/035/30	County:	Kendall
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,268,513		
Equalized Assessed Valuation:	\$416,828,406		
Population:	16,921		
Employees:			
Full Time:	76		
Part Time:	80		
Salaries Paid:	\$5,461,699		

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:	\$5,834,602	\$3,635,463	\$1,696,316
Per Capita Beginning Fund Balance:	\$345	\$612	\$463
Revenue Collected During FY 15:	\$17,169,412	\$5,853,071	\$2,702,448
Expenditures During FY 15:	\$15,285,446	\$5,684,734	\$2,755,984
Per Capita Revenue:	\$1,015	\$821	\$659
Per Capita Expenditures:	\$903	\$803	\$645
Revenues over (under) Expenditures:	\$1,883,966	\$168,337	\$63,466
Ratio of Fund Balance to Expenditures:	42.72%	91.97%	75.16%
Ending Fund Balance for FY 15:	\$6,530,334	\$3,806,061	\$1,800,119
Per Capita Ending Fund Balance:	\$386	\$640	\$482

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,744,103	\$1,735,182	\$659,629
Total Unrestricted Net Assets:	\$3,328,570	-\$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:	\$41,430,910	\$9,823,032	\$2,646,376
Per Capita Debt:	\$2,448	\$1,434	\$715
General Obligation Debt over EAV:	1.60%	3.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$47,641,142	\$9,667,288	\$3,915,821
Per Capita Beginning Retained Earnings for FY 15:	\$2,816	\$1,618	\$1,243
Revenue Collected During FY 15:	\$3,998,113	\$2,952,238	\$1,232,102
Expenditures During FY 15:	\$4,496,813	\$2,815,279	\$1,185,473
Per Capita Revenue:	\$236	\$487	\$345
Per Capita Expenditures:	\$266	\$471	\$335
Operating Income (loss):	-\$498,700	\$136,959	\$25,410
Ratio of Retained Earnings to Expenditures:	1075.74%	396.90%	331.94%
Ending Retained Earnings for FY 15:	\$48,374,219	\$9,783,982	\$4,146,636
Per Capita Ending Retained Earnings:	\$2,859	\$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:	\$22,672,152	\$23,294,163	\$18,852,712
Per Capita Beginning Fund Balance:	\$539	\$494	\$440
Revenue Collected During FY 15:	\$37,860,968	\$52,385,519	\$41,221,622
Expenditures During FY 15:	\$35,948,254	\$50,616,086	\$38,552,119
Per Capita Revenue:	\$901	\$1,072	\$1,060
Per Capita Expenditures:	\$855	\$1,025	\$976
Revenues over (under) Expenditures:	\$1,912,714	\$1,769,433	\$1,689,186
Ratio of Fund Balance to Expenditures:	71.98%	51.19%	52.19%
Ending Fund Balance for FY 15:	\$25,876,974	\$23,198,787	\$20,609,242
Per Capita Ending Fund Balance:	\$615	\$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:	\$8,236,407	\$9,944,667	\$6,720,934
Total Unrestricted Net Assets:	\$1,985,371	-\$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:	\$10,193,791	\$108,290,695	\$65,832,873
Per Capita Debt:	\$242	\$2,035	\$1,592
General Obligation Debt over EAV:	1.66%	5.44%	3.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,274,402	\$68,955,462	\$48,661,340
Per Capita Beginning Retained Earnings for FY 15:	\$197	\$1,364	\$1,150
Revenue Collected During FY 15:	\$1,362,919	\$22,322,735	\$13,915,949
Expenditures During FY 15:	\$673,379	\$22,305,259	\$13,913,711
Per Capita Revenue:	\$32	\$438	\$323
Per Capita Expenditures:	\$16	\$428	\$330
Operating Income (loss):	\$689,540	\$17,477	\$223,392
Ratio of Retained Earnings to Expenditures:	1210.60%	394.73%	332.22%
Ending Retained Earnings for FY 15:	\$8,151,903	\$68,325,188	\$46,956,719
Per Capita Ending Retained Earnings:	\$194	\$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:	\$507,942	\$331,298	\$181,977
Per Capita Beginning Fund Balance:	\$811	\$866	\$533
Revenue Collected During FY 15:	\$160,813	\$288,431	\$121,355
Expenditures During FY 15:	\$118,638	\$274,051	\$113,026
Per Capita Revenue:	\$257	\$714	\$328
Per Capita Expenditures:	\$190	\$690	\$307
Revenues over (under) Expenditures:	\$42,175	\$14,380	\$7,286
Ratio of Fund Balance to Expenditures:	430.60%	279.73%	169.76%
Ending Fund Balance for FY 15:	\$510,860	\$350,474	\$192,373
Per Capita Ending Fund Balance:	\$816	\$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:	\$5,506	\$125,800	\$28,997
Total Unrestricted Net Assets:	\$505,354	\$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:	\$1,113,932	\$829,234	\$393,391
Per Capita Beginning Retained Earnings for FY 15:	\$1,779	\$2,382	\$952
Revenue Collected During FY 15:	\$121,501	\$255,721	\$88,075
Expenditures During FY 15:	\$136,555	\$244,740	\$95,060
Per Capita Revenue:	\$194	\$672	\$238
Per Capita Expenditures:	\$218	\$680	\$254
Operating Income (loss):	-\$15,054	\$10,980	\$
Ratio of Retained Earnings to Expenditures:	803.65%	404.56%	332.12%
Ending Retained Earnings for FY 15:	\$1,097,419	\$834,413	\$407,239
Per Capita Ending Retained Earnings:	\$1,753	\$2,364	\$984