



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galatia Village**

Unit Code: 082/020/32 County: SALINE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$787,640

Equalized Assessed Valuation: \$5,187,433

Population: 1,013

Employees:

 Full Time: 5

 Part Time: 9

 Salaries Paid: \$180,657

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$312,172	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$308	\$543	\$377
Revenue Collected During FY 09:	\$302,448	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$313,649	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$299	\$711	\$550
Per Capita Expenditures:	\$310	\$723	\$559
Revenues over (under) Expenditures:	-\$11,201	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	95.92%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$300,855	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$297	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$300,855	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$73,263	\$7,846,130	\$2,018,462
Per Capita Debt:	\$72	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,721,585	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,687	\$1,386	\$1,061
Revenue Collected During FY 09:	\$510,694	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$589,645	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$504	\$412	\$278
Per Capita Expenditures:	\$582	\$418	\$278
Operating Income (loss):	-\$78,951	-\$286	\$
Ratio of Retained Earnings to Expenditures:	464.22%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,737,233	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,702	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Galena City**

Unit Code: **043/025/30** County: **JO DAVIESS**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,518,088**

Equalized Assessed Valuation: **\$101,725,307**

Population: **3,640**

Employees:

 Full Time: **31**

 Part Time: **60**

 Salaries Paid: **\$1,493,853**

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 09:	\$3,557,212	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$977	\$543	\$377
Revenue Collected During FY 09:	\$4,622,783	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,790,119	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,270	\$711	\$550
Per Capita Expenditures:	\$1,041	\$723	\$559
Revenues over (under) Expenditures:	\$832,664	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.49%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,225,741	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,161	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,168,383	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,253,268	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$16,198,752	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,450	\$1,224	\$539
General Obligation Debt over EAV:	4.14%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,981,861	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,193	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,128,762	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,768,845	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$585	\$412	\$278
Per Capita Expenditures:	\$761	\$418	\$278
Operating Income (loss):	-\$640,083	-\$286	\$
Ratio of Retained Earnings to Expenditures:	266.82%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,387,816	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,030	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Galesburg City**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,600,081**

Equalized Assessed Valuation: **\$319,249,499**

Population: **31,006**

Employees:

 Full Time: **264**

 Part Time: **425**

 Salaries Paid: **\$14,199,834**

Blended Component Units

Number Submitted = 1
Galesburg Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$22,857,540	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$737	\$428	\$371
Revenue Collected During FY 09:	\$26,613,094	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$24,138,725	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$858	\$887	\$870
Per Capita Expenditures:	\$779	\$899	\$870
Revenues over (under) Expenditures:	\$2,474,369	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	94.56%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$22,824,754	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$736	\$409	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,119,226	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$27,145,809	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$30,601,947	\$77,493,581	\$48,137,266
Per Capita Debt:	\$987	\$1,391	\$1,088
General Obligation Debt over EAV:	5.98%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$20,710,360	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$668	\$1,230	\$1,008
Revenue Collected During FY 09:	\$6,042,770	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$4,806,792	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$195	\$307	\$222
Per Capita Expenditures:	\$155	\$312	\$231
Operating Income (loss):	\$1,235,978	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	456.67%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$21,951,307	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$708	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gardner Village**

Unit Code: 032/045/32 County: GRUNDY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,822,750

Equalized Assessed Valuation: \$10,370,597

Population: 1,410

Employees:

 Full Time: 6

 Part Time: 6

 Salaries Paid: \$180,189

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 09:	\$1,600,373	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,135	\$543	\$377
Revenue Collected During FY 09:	\$1,961,024	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,849,416	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,391	\$711	\$550
Per Capita Expenditures:	\$1,312	\$723	\$559
Revenues over (under) Expenditures:	\$111,608	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	93.35%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,726,359	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,224	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,851	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,528,176	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$262,038	\$7,846,130	\$2,018,462
Per Capita Debt:	\$186	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$350,076	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$248	\$1,386	\$1,061
Revenue Collected During FY 09:	\$312,991	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$277,398	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$222	\$412	\$278
Per Capita Expenditures:	\$197	\$418	\$278
Operating Income (loss):	\$35,593	-\$286	\$
Ratio of Retained Earnings to Expenditures:	139.03%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$385,669	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$274	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Garrett Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,448**

Equalized Assessed Valuation: **\$512,903**

Population: **190**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$60,884	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$320	\$707	\$463
Revenue Collected During FY 09:	\$274,159	\$256,671	\$120,052
Expenditures During FY 09:	\$233,209	\$279,368	\$115,323
Per Capita Revenue:	\$1,443	\$580	\$289
Per Capita Expenditures:	\$1,227	\$656	\$281
Revenues over (under) Expenditures:	\$40,950	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	43.67%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$101,834	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$536	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,277	\$78,289	\$
Total Unrestricted Net Assets:	\$36,557	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$54,280	\$477,034	\$40,237
Per Capita Debt:	\$286	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$324,768	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,709	\$1,970	\$755
Revenue Collected During FY 09:	\$26,739	\$185,909	\$80,135
Expenditures During FY 09:	\$49,396	\$213,539	\$91,745
Per Capita Revenue:	\$141	\$382	\$198
Per Capita Expenditures:	\$260	\$515	\$226
Operating Income (loss):	-\$22,657	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	611.61%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$302,111	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,590	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gays Village**

Unit Code: **070/025/32** County: **MOULTRIE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$43,552**

Equalized Assessed Valuation: **\$1,606,844**

Population: **259**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$196,850	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$760	\$707	\$463
Revenue Collected During FY 09:	\$51,788	\$256,671	\$120,052
Expenditures During FY 09:	\$56,964	\$279,368	\$115,323
Per Capita Revenue:	\$200	\$580	\$289
Per Capita Expenditures:	\$220	\$656	\$281
Revenues over (under) Expenditures:	-\$5,176	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	336.48%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$191,674	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$740	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$191,674	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Geneseo City**

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

Fiscal Year End: **6/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,490,356**

Equalized Assessed Valuation: **\$126,841,072**

Population: **6,480**

Employees:

 Full Time: **69**

 Part Time: **78**

 Salaries Paid: **\$3,455,855**

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,636,350	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$253	\$543	\$377
Revenue Collected During FY 09:	\$3,305,981	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,954,064	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$510	\$711	\$550
Per Capita Expenditures:	\$456	\$723	\$559
Revenues over (under) Expenditures:	\$351,917	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	47.25%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,395,751	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$215	\$530	\$374
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,671	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$868,452	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$13,685,452	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,112	\$1,224	\$539
General Obligation Debt over EAV:	4.33%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$23,275,677	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,592	\$1,386	\$1,061
Revenue Collected During FY 09:	\$7,741,260	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$7,320,322	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,195	\$412	\$278
Per Capita Expenditures:	\$1,130	\$418	\$278
Operating Income (loss):	\$420,938	-\$286	\$
Ratio of Retained Earnings to Expenditures:	324.98%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$23,789,915	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,671	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$77,764,346	\$7,846,130	\$2,018,462
Per Capita Debt:	\$3,551	\$1,224	\$539
General Obligation Debt over EAV:	2.39%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$79,943,067	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,650	\$1,386	\$1,061
Revenue Collected During FY 09:	\$41,049,651	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$37,159,505	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,874	\$412	\$278
Per Capita Expenditures:	\$1,697	\$418	\$278
Operating Income (loss):	\$3,890,146	-\$286	\$
Ratio of Retained Earnings to Expenditures:	224.66%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$83,484,001	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,812	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,820,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$339	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,351,044	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,368	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,134,033	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,316,914	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$211	\$412	\$278
Per Capita Expenditures:	\$245	\$418	\$278
Operating Income (loss):	-\$182,881	-\$286	\$
Ratio of Retained Earnings to Expenditures:	544.32%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,168,163	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,334	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$1,418,928	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$391	\$543	\$377
Revenue Collected During FY 09:	\$982,468	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,125,365	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$271	\$711	\$550
Per Capita Expenditures:	\$310	\$723	\$559
Revenues over (under) Expenditures:	-\$142,897	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	107.61%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,211,031	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$334	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345,216	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$904,796	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,211,095	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,161	\$1,224	\$539
General Obligation Debt over EAV:	4.35%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,907,687	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,077	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,023,794	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,019,607	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$282	\$412	\$278
Per Capita Expenditures:	\$281	\$418	\$278
Operating Income (loss):	\$4,187	-\$286	\$
Ratio of Retained Earnings to Expenditures:	381.70%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,891,874	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,073	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **German Valley Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$265,125**

Equalized Assessed Valuation: **\$5,642,381**

Population: **480**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$54,307**

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 09:	\$146,428	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$305	\$707	\$463
Revenue Collected During FY 09:	\$105,972	\$256,671	\$120,052
Expenditures During FY 09:	\$88,593	\$279,368	\$115,323
Per Capita Revenue:	\$221	\$580	\$289
Per Capita Expenditures:	\$185	\$656	\$281
Revenues over (under) Expenditures:	\$17,379	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	165.48%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$146,601	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$305	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,814	\$78,289	\$
Total Unrestricted Net Assets:	\$126,787	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$40,474	\$477,034	\$40,237
Per Capita Debt:	\$84	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$237,097	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$494	\$1,970	\$755
Revenue Collected During FY 09:	\$93,040	\$185,909	\$80,135
Expenditures During FY 09:	\$109,066	\$213,539	\$91,745
Per Capita Revenue:	\$194	\$382	\$198
Per Capita Expenditures:	\$227	\$515	\$226
Operating Income (loss):	-\$16,026	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	218.47%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$238,277	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$496	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Germantown Village**

Unit Code: 014/040/32 County: CLINTON

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,134,040

Equalized Assessed Valuation: \$15,313,628

Population: 1,118

Employees:

 Full Time: 5

 Part Time: 13

 Salaries Paid: \$253,987

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 09:	\$291,887	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$261	\$543	\$377
Revenue Collected During FY 09:	\$544,469	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$503,345	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$487	\$711	\$550
Per Capita Expenditures:	\$450	\$723	\$559
Revenues over (under) Expenditures:	\$41,124	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	56.23%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$283,010	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$253	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,255	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$143,384	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$256,181	\$7,846,130	\$2,018,462
Per Capita Debt:	\$229	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,476,984	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,321	\$1,386	\$1,061
Revenue Collected During FY 09:	\$588,880	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$347,830	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$527	\$412	\$278
Per Capita Expenditures:	\$311	\$418	\$278
Operating Income (loss):	\$241,050	-\$286	\$
Ratio of Retained Earnings to Expenditures:	508.30%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,768,034	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,581	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,265,046	\$7,846,130	\$2,018,462
Per Capita Debt:	\$664	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,840,944	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$540	\$1,386	\$1,061
Revenue Collected During FY 09:	\$554,213	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$593,455	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$163	\$412	\$278
Per Capita Expenditures:	\$174	\$418	\$278
Operating Income (loss):	-\$39,242	-\$286	\$
Ratio of Retained Earnings to Expenditures:	303.41%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,800,576	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$528	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gibson City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,909,135**

Equalized Assessed Valuation: **\$38,312,382**

Population: **3,373**

Employees:

 Full Time: **19**

 Part Time: **71**

 Salaries Paid: **\$851,437**

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 09:	\$3,544,645	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,051	\$543	\$377
Revenue Collected During FY 09:	\$2,485,970	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,901,427	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$737	\$711	\$550
Per Capita Expenditures:	\$860	\$723	\$559
Revenues over (under) Expenditures:	-\$415,457	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	107.85%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,129,188	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$928	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,157	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,050,222	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$301,672	\$7,846,130	\$2,018,462
Per Capita Debt:	\$89	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,494,876	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,036	\$1,386	\$1,061
Revenue Collected During FY 09:	\$699,333	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$782,498	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$207	\$412	\$278
Per Capita Expenditures:	\$232	\$418	\$278
Operating Income (loss):	-\$83,165	-\$286	\$
Ratio of Retained Earnings to Expenditures:	436.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,411,711	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,011	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gifford Village**

Unit Code: 010/035/32 County: CHAMPAIGN

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$854,510

Equalized Assessed Valuation: \$12,344,020

Population: 1,101

Employees:

 Full Time: 5

 Part Time: 8

 Salaries Paid: \$149,467

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 09:	\$152,190	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$138	\$543	\$377
Revenue Collected During FY 09:	\$318,685	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$320,694	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$289	\$711	\$550
Per Capita Expenditures:	\$291	\$723	\$559
Revenues over (under) Expenditures:	-\$2,009	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	55.25%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$177,181	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$161	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$177,181	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$618,342	\$7,846,130	\$2,018,462
Per Capita Debt:	\$562	\$1,224	\$539
General Obligation Debt over EAV:	4.89%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$953,025	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$866	\$1,386	\$1,061
Revenue Collected During FY 09:	\$240,580	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$218,919	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$219	\$412	\$278
Per Capita Expenditures:	\$199	\$418	\$278
Operating Income (loss):	\$21,661	-\$286	\$
Ratio of Retained Earnings to Expenditures:	432.89%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$947,686	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$861	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gilberts Village**

Unit Code: 045/050/32 County: KANE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,168,496

Equalized Assessed Valuation: \$204,631,731

Population: 6,364

Employees:

 Full Time: 21

 Part Time: 14

 Salaries Paid: \$1,346,452

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 09:	\$2,948,385	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$463	\$543	\$377
Revenue Collected During FY 09:	\$2,865,916	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,300,340	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$450	\$711	\$550
Per Capita Expenditures:	\$519	\$723	\$559
Revenues over (under) Expenditures:	-\$434,424	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	77.39%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,554,149	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$401	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,868,011	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$141,207	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$816,551	\$7,846,130	\$2,018,462
Per Capita Debt:	\$128	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$21,098,487	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,315	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,693,735	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,509,324	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$423	\$412	\$278
Per Capita Expenditures:	\$237	\$418	\$278
Operating Income (loss):	\$1,184,411	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1476.35%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$22,282,898	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,501	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Gillespie City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,780,353**

Equalized Assessed Valuation: **\$24,475,070**

Population: **3,800**

Employees:

 Full Time: **25**

 Part Time: **13**

 Salaries Paid: **\$925,417**

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 09:	\$689,151	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$181	\$543	\$377
Revenue Collected During FY 09:	\$1,686,222	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,580,893	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$444	\$711	\$550
Per Capita Expenditures:	\$416	\$723	\$559
Revenues over (under) Expenditures:	\$105,329	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	44.25%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$699,553	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$184	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$462,550	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$237,003	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,302,512	\$7,846,130	\$2,018,462
Per Capita Debt:	\$869	\$1,224	\$539
General Obligation Debt over EAV:	13.49%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,579,504	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,468	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,267,020	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,422,733	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$333	\$412	\$278
Per Capita Expenditures:	\$374	\$418	\$278
Operating Income (loss):	-\$155,713	-\$286	\$
Ratio of Retained Earnings to Expenditures:	387.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,518,718	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,452	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,375,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$724	\$1,224	\$539
General Obligation Debt over EAV:	5.58%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$12,162	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$6	\$1,386	\$1,061
Revenue Collected During FY 09:	\$349,459	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$431,279	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$184	\$412	\$278
Per Capita Expenditures:	\$227	\$418	\$278
Operating Income (loss):	-\$81,820	-\$286	\$
Ratio of Retained Earnings to Expenditures:	3.95%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$17,042	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$9	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$499,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$222	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,356,499	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$604	\$1,386	\$1,061
Revenue Collected During FY 09:	\$743,249	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$703,823	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$331	\$412	\$278
Per Capita Expenditures:	\$314	\$418	\$278
Operating Income (loss):	\$39,426	-\$286	\$
Ratio of Retained Earnings to Expenditures:	193.55%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,362,230	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$607	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gladstone Village**

Unit Code: **036/015/32** County: **HENDERSON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$169,100**

Equalized Assessed Valuation: **\$1,618,361**

Population: **284**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$13,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$153,122	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$539	\$707	\$463
Revenue Collected During FY 09:	\$177,021	\$256,671	\$120,052
Expenditures During FY 09:	\$101,202	\$279,368	\$115,323
Per Capita Revenue:	\$623	\$580	\$289
Per Capita Expenditures:	\$356	\$656	\$281
Revenues over (under) Expenditures:	\$75,819	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	226.22%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$228,941	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$806	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,685	\$78,289	\$
Total Unrestricted Net Assets:	\$122,256	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$415,000	\$477,034	\$40,237
Per Capita Debt:	\$1,461	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$380,568	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,340	\$1,970	\$755
Revenue Collected During FY 09:	\$57,710	\$185,909	\$80,135
Expenditures During FY 09:	\$67,418	\$213,539	\$91,745
Per Capita Revenue:	\$203	\$382	\$198
Per Capita Expenditures:	\$237	\$515	\$226
Operating Income (loss):	-\$9,708	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	550.09%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$370,860	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,306	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glasford Village**

Unit Code: 072/040/32 County: PEORIA

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$660,000

Equalized Assessed Valuation: \$10,294,867

Population: 1,076

Employees:

 Full Time: 3

 Part Time: 18

 Salaries Paid: \$152,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$114,973	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$107	\$543	\$377
Revenue Collected During FY 09:	\$325,685	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$267,939	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$303	\$711	\$550
Per Capita Expenditures:	\$249	\$723	\$559
Revenues over (under) Expenditures:	\$57,746	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	64.46%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$172,719	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$161	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$172,719	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,060,871	\$7,846,130	\$2,018,462
Per Capita Debt:	\$986	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,268,443	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,179	\$1,386	\$1,061
Revenue Collected During FY 09:	\$494,931	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$390,903	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$460	\$412	\$278
Per Capita Expenditures:	\$363	\$418	\$278
Operating Income (loss):	\$104,028	-\$286	\$
Ratio of Retained Earnings to Expenditures:	351.10%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,372,471	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,276	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$52,149	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$298	\$707	\$463
Revenue Collected During FY 09:	\$41,221	\$256,671	\$120,052
Expenditures During FY 09:	\$32,914	\$279,368	\$115,323
Per Capita Revenue:	\$236	\$580	\$289
Per Capita Expenditures:	\$188	\$656	\$281
Revenues over (under) Expenditures:	\$8,307	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	183.68%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$60,456	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$345	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$61,656	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$18,011,546	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,527	\$1,224	\$539
General Obligation Debt over EAV:	3.86%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$17,848,130	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,513	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,386,904	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,248,480	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$372	\$412	\$278
Per Capita Expenditures:	\$360	\$418	\$278
Operating Income (loss):	\$138,424	-\$286	\$
Ratio of Retained Earnings to Expenditures:	420.77%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$17,876,346	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,515	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,428,491	\$77,493,581	\$48,137,266
Per Capita Debt:	\$532	\$1,391	\$1,088
General Obligation Debt over EAV:	0.89%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$77,707,298	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$2,863	\$1,230	\$1,008
Revenue Collected During FY 09:	\$14,768,551	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$13,674,718	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$544	\$307	\$222
Per Capita Expenditures:	\$504	\$312	\$231
Operating Income (loss):	\$1,093,833	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	576.33%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$78,812,015	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$2,904	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glencoe Village**

Unit Code: **016/205/32** County: **COOK**

Fiscal Year End: **2/28/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,737,010**

Equalized Assessed Valuation: **\$1,109,274,339**

Population: **8,762**

Employees:

 Full Time: **101**

 Part Time: **77**

 Salaries Paid: **\$9,136,149**

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,670,812	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$533	\$543	\$377
Revenue Collected During FY 09:	\$16,122,396	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$16,195,007	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,840	\$711	\$550
Per Capita Expenditures:	\$1,848	\$723	\$559
Revenues over (under) Expenditures:	-\$72,611	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	28.39%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,598,201	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$525	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$518,814	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,423,358	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,815,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,691	\$1,224	\$539
General Obligation Debt over EAV:	1.34%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,595,726	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$182	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,376,321	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,135,960	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$385	\$412	\$278
Per Capita Expenditures:	\$358	\$418	\$278
Operating Income (loss):	\$240,361	-\$286	\$
Ratio of Retained Earnings to Expenditures:	58.55%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,836,087	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$210	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glendale Heights Village		
Unit Code:	022/050/32	County:	DUPAGE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,009,071		
Equalized Assessed Valuation:	\$2,932,624,995		
Population:	33,846		
Employees:			
Full Time:	226		
Part Time:	116		
Salaries Paid:	\$15,719,433		

Blended Component Units

Number Submitted = 1
Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$21,350,955	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$631	\$428	\$371
Revenue Collected During FY 09:	\$24,819,363	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$23,697,429	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$733	\$887	\$870
Per Capita Expenditures:	\$700	\$899	\$870
Revenues over (under) Expenditures:	\$1,121,934	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	90.29%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$21,397,228	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$632	\$409	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,840,529	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$16,243,870	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$24,673,017	\$77,493,581	\$48,137,266
Per Capita Debt:	\$729	\$1,391	\$1,088
General Obligation Debt over EAV:	0.68%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$41,418,471	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,224	\$1,230	\$1,008
Revenue Collected During FY 09:	\$7,637,498	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$9,856,443	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$226	\$307	\$222
Per Capita Expenditures:	\$291	\$312	\$231
Operating Income (loss):	-\$2,218,945	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	398.64%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$39,291,660	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,161	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Glenview Village**

Unit Code: **016/210/32** County: **COOK**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$206,642,758**

Equalized Assessed Valuation: **\$2,912,763,688**

Population: **44,600**

Employees:

 Full Time: **293**

 Part Time: **19**

 Salaries Paid: **\$31,677,136**

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 09:	\$21,344,834	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$479	\$428	\$371
Revenue Collected During FY 09:	\$77,142,901	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$76,483,755	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,730	\$887	\$870
Per Capita Expenditures:	\$1,715	\$899	\$870
Revenues over (under) Expenditures:	\$659,146	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	35.75%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$27,344,148	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$613	\$409	\$337

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:	\$39,881,012	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$69,018,535	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$130,162,645	\$77,493,581	\$48,137,266
Per Capita Debt:	\$2,918	\$1,391	\$1,088
General Obligation Debt over EAV:	4.41%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$53,960,932	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,210	\$1,230	\$1,008
Revenue Collected During FY 09:	\$19,810,481	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$16,305,399	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$444	\$307	\$222
Per Capita Expenditures:	\$366	\$312	\$231
Operating Income (loss):	\$3,505,082	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	325.45%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$53,066,355	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,190	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Glenwood Village**

Unit Code: 016/215/32 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,486,676

Equalized Assessed Valuation: \$147,430,786

Population: 9,000

Employees:

 Full Time: 52

 Part Time: 92

 Salaries Paid: \$3,629,192

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 09:	\$6,144,989	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$683	\$543	\$377
Revenue Collected During FY 09:	\$10,079,663	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,284,477	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,120	\$711	\$550
Per Capita Expenditures:	\$1,143	\$723	\$559
Revenues over (under) Expenditures:	-\$204,814	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	53.73%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,525,695	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$614	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,766	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,972,556	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,101,924	\$7,846,130	\$2,018,462
Per Capita Debt:	\$900	\$1,224	\$539
General Obligation Debt over EAV:	3.59%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,906,480	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$878	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,545,581	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,318,050	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$394	\$412	\$278
Per Capita Expenditures:	\$369	\$418	\$278
Operating Income (loss):	\$227,531	-\$286	\$
Ratio of Retained Earnings to Expenditures:	245.14%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,134,011	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$904	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Godfrey Village**

Unit Code: 057/043/32 County: MADISON

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,369,445

Equalized Assessed Valuation: \$327,004,279

Population: 16,581

Employees:

 Full Time: 23

 Part Time: 109

 Salaries Paid: \$1,159,524

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 09:	\$6,594,955	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$398	\$543	\$377
Revenue Collected During FY 09:	\$5,174,530	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,236,968	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$312	\$711	\$550
Per Capita Expenditures:	\$316	\$723	\$559
Revenues over (under) Expenditures:	-\$62,438	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	124.74%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$6,532,517	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$394	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$10,733,555	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$581,486	\$7,846,130	\$2,018,462
Per Capita Debt:	\$35	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,887,004	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$596	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,051,701	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,562,247	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$124	\$412	\$278
Per Capita Expenditures:	\$94	\$418	\$278
Operating Income (loss):	\$489,454	-\$286	\$
Ratio of Retained Earnings to Expenditures:	664.20%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$10,376,458	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$626	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Godley Village**

Unit Code: 099/050/32 County: WILL

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$147,915

Equalized Assessed Valuation: \$6,363,782

Population: 600

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$76,700

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 09:	\$73,785	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$123	\$707	\$463
Revenue Collected During FY 09:	\$152,528	\$256,671	\$120,052
Expenditures During FY 09:	\$182,792	\$279,368	\$115,323
Per Capita Revenue:	\$254	\$580	\$289
Per Capita Expenditures:	\$305	\$656	\$281
Revenues over (under) Expenditures:	-\$30,264	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	23.81%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$43,521	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$73	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,914	\$78,289	\$
Total Unrestricted Net Assets:	\$20,607	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golconda City**

Unit Code: 076/015/30 County: POPE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,637,500

Equalized Assessed Valuation: \$5,565,760

Population: 825

Employees:

 Full Time: 7

 Part Time: 11

 Salaries Paid: \$129,616

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,729,139	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$2,096	\$707	\$463
Revenue Collected During FY 09:	\$325,261	\$256,671	\$120,052
Expenditures During FY 09:	\$319,398	\$279,368	\$115,323
Per Capita Revenue:	\$394	\$580	\$289
Per Capita Expenditures:	\$387	\$656	\$281
Revenues over (under) Expenditures:	\$5,863	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	543.21%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,735,002	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$2,103	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$577,874	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$476,937	\$477,034	\$40,237
Per Capita Debt:	\$578	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,091,875	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,323	\$1,970	\$755
Revenue Collected During FY 09:	\$275,816	\$185,909	\$80,135
Expenditures During FY 09:	\$279,815	\$213,539	\$91,745
Per Capita Revenue:	\$334	\$382	\$198
Per Capita Expenditures:	\$339	\$515	\$226
Operating Income (loss):	-\$3,999	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	388.78%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,087,876	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,319	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golden Village**

Unit Code: 001/030/32 County: ADAMS

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$180,000

Equalized Assessed Valuation: \$5,240,390

Population: 650

Employees:

 Full Time: 1

 Part Time: 12

 Salaries Paid: \$46,693

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 09:	\$154,272	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$237	\$707	\$463
Revenue Collected During FY 09:	\$220,087	\$256,671	\$120,052
Expenditures During FY 09:	\$170,393	\$279,368	\$115,323
Per Capita Revenue:	\$339	\$580	\$289
Per Capita Expenditures:	\$262	\$656	\$281
Revenues over (under) Expenditures:	\$49,694	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	120.48%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$205,282	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$316	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$205,282	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$719,179	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,106	\$1,970	\$755
Revenue Collected During FY 09:	\$110,153	\$185,909	\$80,135
Expenditures During FY 09:	\$98,414	\$213,539	\$91,745
Per Capita Revenue:	\$169	\$382	\$198
Per Capita Expenditures:	\$151	\$515	\$226
Operating Income (loss):	\$11,739	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	741.36%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$729,602	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,122	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Golf Village**

Unit Code: 016/220/32 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,152,260

Equalized Assessed Valuation: \$41,764,033

Population: 445

Employees:

 Full Time: 2

 Part Time: 16

 Salaries Paid: \$212,994

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 09:	\$500,325	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,124	\$707	\$463
Revenue Collected During FY 09:	\$612,306	\$256,671	\$120,052
Expenditures During FY 09:	\$638,842	\$279,368	\$115,323
Per Capita Revenue:	\$1,376	\$580	\$289
Per Capita Expenditures:	\$1,436	\$656	\$281
Revenues over (under) Expenditures:	-\$26,536	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	29.72%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$189,837	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$427	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$497,054	\$78,289	\$
Total Unrestricted Net Assets:	\$84,505	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,795,000	\$477,034	\$40,237
Per Capita Debt:	\$6,281	\$1,068	\$110
General Obligation Debt over EAV:	6.69%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	-\$184,620	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	-\$415	\$1,970	\$755
Revenue Collected During FY 09:	\$129,190	\$185,909	\$80,135
Expenditures During FY 09:	\$143,416	\$213,539	\$91,745
Per Capita Revenue:	\$290	\$382	\$198
Per Capita Expenditures:	\$322	\$515	\$226
Operating Income (loss):	-\$14,226	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	59.34%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$85,106	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$191	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$229,197	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$551	\$1,970	\$755
Revenue Collected During FY 09:	\$141,217	\$185,909	\$80,135
Expenditures During FY 09:	\$90,893	\$213,539	\$91,745
Per Capita Revenue:	\$339	\$382	\$198
Per Capita Expenditures:	\$218	\$515	\$226
Operating Income (loss):	\$50,324	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	307.53%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$279,521	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$672	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goodfield Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,533,648**

Equalized Assessed Valuation: **\$19,790,130**

Population: **918**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$159,503**

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 09:	\$1,621,629	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,766	\$707	\$463
Revenue Collected During FY 09:	\$712,638	\$256,671	\$120,052
Expenditures During FY 09:	\$546,752	\$279,368	\$115,323
Per Capita Revenue:	\$776	\$580	\$289
Per Capita Expenditures:	\$596	\$656	\$281
Revenues over (under) Expenditures:	\$165,886	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	311.19%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,701,463	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,853	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$955,286	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,595,000	\$477,034	\$40,237
Per Capita Debt:	\$1,737	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,113,123	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,213	\$1,970	\$755
Revenue Collected During FY 09:	\$275,914	\$185,909	\$80,135
Expenditures During FY 09:	\$352,720	\$213,539	\$91,745
Per Capita Revenue:	\$301	\$382	\$198
Per Capita Expenditures:	\$384	\$515	\$226
Operating Income (loss):	-\$76,806	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	318.20%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,122,369	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,223	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Goreville Village**

Unit Code: **044/025/32** County: **JOHNSON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$675,975**

Equalized Assessed Valuation: **\$7,992,109**

Population: **972**

Employees:

 Full Time: **4**

 Part Time: **6**

 Salaries Paid: **\$192,649**

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 09:	\$243,489	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$251	\$707	\$463
Revenue Collected During FY 09:	\$321,256	\$256,671	\$120,052
Expenditures During FY 09:	\$317,494	\$279,368	\$115,323
Per Capita Revenue:	\$331	\$580	\$289
Per Capita Expenditures:	\$327	\$656	\$281
Revenues over (under) Expenditures:	\$3,762	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	77.88%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$247,251	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$254	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,567	\$78,289	\$
Total Unrestricted Net Assets:	\$241,683	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$16,024	\$477,034	\$40,237
Per Capita Debt:	\$16	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$405,894	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$418	\$1,970	\$755
Revenue Collected During FY 09:	\$282,288	\$185,909	\$80,135
Expenditures During FY 09:	\$301,196	\$213,539	\$91,745
Per Capita Revenue:	\$290	\$382	\$198
Per Capita Expenditures:	\$310	\$515	\$226
Operating Income (loss):	-\$18,908	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	128.48%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$386,986	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$398	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Gorham Village**

Unit Code: 039/040/32 County: JACKSON

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$63,652

Equalized Assessed Valuation: \$914,593

Population: 256

Employees:

 Full Time: 1

 Part Time: 15

 Salaries Paid: \$57,024

Blended Component Units

Number Submitted = 1
Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$24,684	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$96	\$707	\$463
Revenue Collected During FY 09:	\$169,851	\$256,671	\$120,052
Expenditures During FY 09:	\$211,546	\$279,368	\$115,323
Per Capita Revenue:	\$663	\$580	\$289
Per Capita Expenditures:	\$826	\$656	\$281
Revenues over (under) Expenditures:	-\$41,695	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	10.52%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$22,245	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$87	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,693	\$78,289	\$
Total Unrestricted Net Assets:	\$10,552	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$384,977	\$477,034	\$40,237
Per Capita Debt:	\$1,504	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,877,511	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$7,334	\$1,970	\$755
Revenue Collected During FY 09:	\$173,274	\$185,909	\$80,135
Expenditures During FY 09:	\$261,464	\$213,539	\$91,745
Per Capita Revenue:	\$677	\$382	\$198
Per Capita Expenditures:	\$1,021	\$515	\$226
Operating Income (loss):	-\$88,190	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	680.03%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,778,041	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$6,945	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grafton City**

Unit Code: 042/025/30 County: JERSEY

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,724,292

Equalized Assessed Valuation: \$18,920,877

Population: 609

Employees:

 Full Time: 6

 Part Time: 10

 Salaries Paid: \$405,734

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$166,038	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$273	\$707	\$463
Revenue Collected During FY 09:	\$513,684	\$256,671	\$120,052
Expenditures During FY 09:	\$869,707	\$279,368	\$115,323
Per Capita Revenue:	\$843	\$580	\$289
Per Capita Expenditures:	\$1,428	\$656	\$281
Revenues over (under) Expenditures:	-\$356,023	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	12.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$106,618	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$175	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,805	\$78,289	\$
Total Unrestricted Net Assets:	\$398,073	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,173,767	\$477,034	\$40,237
Per Capita Debt:	\$3,569	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,928,885	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$8,093	\$1,970	\$755
Revenue Collected During FY 09:	\$836,304	\$185,909	\$80,135
Expenditures During FY 09:	\$857,732	\$213,539	\$91,745
Per Capita Revenue:	\$1,373	\$382	\$198
Per Capita Expenditures:	\$1,408	\$515	\$226
Operating Income (loss):	-\$21,428	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	595.92%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$5,111,418	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$8,393	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Grand Ridge Village**

Unit Code: 050/025/32 County: LASALLE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$697,602

Equalized Assessed Valuation: \$9,283,518

Population: 560

Employees:

 Full Time:

 Part Time: 16

 Salaries Paid: \$56,618

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$849,937	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,518	\$707	\$463
Revenue Collected During FY 09:	\$190,013	\$256,671	\$120,052
Expenditures During FY 09:	\$153,336	\$279,368	\$115,323
Per Capita Revenue:	\$339	\$580	\$289
Per Capita Expenditures:	\$274	\$656	\$281
Revenues over (under) Expenditures:	\$36,677	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	578.22%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$886,614	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,583	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,098	\$3,135	\$
Total Unreserved Funds:	\$877,516	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$32,813	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$59	\$1,970	\$755
Revenue Collected During FY 09:	\$89,643	\$185,909	\$80,135
Expenditures During FY 09:	\$68,475	\$213,539	\$91,745
Per Capita Revenue:	\$160	\$382	\$198
Per Capita Expenditures:	\$122	\$515	\$226
Operating Income (loss):	\$21,168	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	78.83%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$53,981	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$96	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,699	\$477,034	\$40,237
Per Capita Debt:	\$5	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$474,996	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$640	\$1,970	\$755
Revenue Collected During FY 09:	\$267,126	\$185,909	\$80,135
Expenditures During FY 09:	\$300,741	\$213,539	\$91,745
Per Capita Revenue:	\$360	\$382	\$198
Per Capita Expenditures:	\$405	\$515	\$226
Operating Income (loss):	-\$33,615	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	149.26%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$448,881	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$605	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$124,779	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$78	\$1,386	\$1,061
Revenue Collected During FY 09:	\$336,425	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$283,264	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$210	\$412	\$278
Per Capita Expenditures:	\$177	\$418	\$278
Operating Income (loss):	\$53,161	-\$286	\$
Ratio of Retained Earnings to Expenditures:	91.57%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$259,399	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$162	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Granite City City**

Unit Code: **057/045/30** County: **MADISON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,121,703**

Equalized Assessed Valuation: **\$409,580,615**

Population: **30,703**

Employees:

 Full Time: **229**

 Part Time: **30**

 Salaries Paid: **\$13,405,060**

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 09:	\$13,510,292	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$440	\$428	\$371
Revenue Collected During FY 09:	\$33,195,595	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$38,147,822	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,081	\$887	\$870
Per Capita Expenditures:	\$1,242	\$899	\$870
Revenues over (under) Expenditures:	-\$4,952,227	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	49.12%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$18,739,795	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$610	\$409	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,044,510	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$285,427	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$25,717,676	\$77,493,581	\$48,137,266
Per Capita Debt:	\$838	\$1,391	\$1,088
General Obligation Debt over EAV:	0.00%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,572,521	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$507	\$1,230	\$1,008
Revenue Collected During FY 09:	\$5,710,569	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$6,452,486	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$186	\$307	\$222
Per Capita Expenditures:	\$210	\$312	\$231
Operating Income (loss):	-\$741,917	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	229.84%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$14,830,604	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$483	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grant Park Village**

Unit Code: 046/045/32 County: KANKAKEE

Fiscal Year End: 4/30/2009

Accounting Method: Combination

Appropriation or Budget: \$1,104,990

Equalized Assessed Valuation: \$26,688,851

Population: 1,718

Employees:

 Full Time: 8

 Part Time: 10

 Salaries Paid: \$489,600

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$10,624	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$6	\$543	\$377
Revenue Collected During FY 09:	\$958,828	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,110,440	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$558	\$711	\$550
Per Capita Expenditures:	\$646	\$723	\$559
Revenues over (under) Expenditures:	-\$151,612	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	-8.06%	80.17%	64.46%
Ending Fund Balance for FY 09:	-\$89,552	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	-\$52	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,834	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$181,386	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$159,486	\$7,846,130	\$2,018,462
Per Capita Debt:	\$93	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$942,204	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$548	\$1,386	\$1,061
Revenue Collected During FY 09:	\$91,162	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$162,628	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$53	\$412	\$278
Per Capita Expenditures:	\$95	\$418	\$278
Operating Income (loss):	-\$71,466	-\$286	\$
Ratio of Retained Earnings to Expenditures:	510.21%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$829,738	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$483	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Granville Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,527,250**

Equalized Assessed Valuation: **\$19,407,359**

Population: **1,414**

Employees:

 Full Time: **4**

 Part Time: **23**

 Salaries Paid: **\$238,255**

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 09:	\$62,739	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$44	\$543	\$377
Revenue Collected During FY 09:	\$535,803	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$495,103	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$379	\$711	\$550
Per Capita Expenditures:	\$350	\$723	\$559
Revenues over (under) Expenditures:	\$40,700	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	20.89%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$103,439	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$73	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,447	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$86,992	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,181,326	\$7,846,130	\$2,018,462
Per Capita Debt:	\$835	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,931,271	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,366	\$1,386	\$1,061
Revenue Collected During FY 09:	\$419,830	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$431,218	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$297	\$412	\$278
Per Capita Expenditures:	\$305	\$418	\$278
Operating Income (loss):	-\$11,388	-\$286	\$
Ratio of Retained Earnings to Expenditures:	445.22%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,919,883	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,358	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Grayslake Village**

Unit Code: 049/030/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$65,918,176

Equalized Assessed Valuation: \$687,089,921

Population: 20,300

Employees:

 Full Time: 61

 Part Time: 101

 Salaries Paid: \$5,220,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,412,074	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$316	\$543	\$377
Revenue Collected During FY 09:	\$9,432,148	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$8,177,352	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$465	\$711	\$550
Per Capita Expenditures:	\$403	\$723	\$559
Revenues over (under) Expenditures:	\$1,254,796	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	73.78%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$6,033,466	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$297	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$670,118	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$19,530,091	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$46,819,996	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,306	\$1,386	\$1,061
Revenue Collected During FY 09:	\$6,431,409	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$6,543,177	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$317	\$412	\$278
Per Capita Expenditures:	\$322	\$418	\$278
Operating Income (loss):	-\$111,768	-\$286	\$
Ratio of Retained Earnings to Expenditures:	702.79%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$45,984,956	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,265	\$1,406	\$1,073



FISCAL YEAR 2009

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 09:	\$4,696,943	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$2,299	\$543	\$377
Revenue Collected During FY 09:	\$1,055,263	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,489,034	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$517	\$711	\$550
Per Capita Expenditures:	\$729	\$723	\$559
Revenues over (under) Expenditures:	-\$433,771	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	302.90%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,510,296	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$2,208	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$931,804	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,362,932	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,115	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,720,089	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,932,923	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$842	\$412	\$278
Per Capita Expenditures:	\$946	\$418	\$278
Operating Income (loss):	-\$212,834	-\$286	\$
Ratio of Retained Earnings to Expenditures:	306.08%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,916,304	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,896	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Green Oaks Village**

Unit Code: 049/035/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,000,000

Equalized Assessed Valuation: \$296,586,000

Population: 3,572

Employees:

Full Time: 2

Part Time: 1

Salaries Paid: \$120,617

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 09:	\$5,721,386	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,602	\$543	\$377
Revenue Collected During FY 09:	\$1,592,123	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,276,340	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$446	\$711	\$550
Per Capita Expenditures:	\$357	\$723	\$559
Revenues over (under) Expenditures:	\$315,783	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	665.03%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$8,488,097	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$2,376	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,810	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$6,196,878	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,923,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,658	\$1,224	\$539
General Obligation Debt over EAV:	1.15%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,635,601	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$738	\$1,386	\$1,061
Revenue Collected During FY 09:	\$777,214	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$408,487	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$218	\$412	\$278
Per Capita Expenditures:	\$114	\$418	\$278
Operating Income (loss):	\$368,727	-\$286	\$
Ratio of Retained Earnings to Expenditures:	735.48%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,004,328	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$841	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Green Valley Village**

Unit Code: **090/035/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$423,867**

Equalized Assessed Valuation: **\$7,386,354**

Population: **728**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$94,116**

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 09:	\$182,369	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$251	\$707	\$463
Revenue Collected During FY 09:	\$203,905	\$256,671	\$120,052
Expenditures During FY 09:	\$203,192	\$279,368	\$115,323
Per Capita Revenue:	\$280	\$580	\$289
Per Capita Expenditures:	\$279	\$656	\$281
Revenues over (under) Expenditures:	\$713	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	90.10%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$183,082	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$251	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131	\$78,289	\$
Total Unrestricted Net Assets:	\$182,951	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$175,000	\$477,034	\$40,237
Per Capita Debt:	\$240	\$1,068	\$110
General Obligation Debt over EAV:	2.37%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,227,557	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,686	\$1,970	\$755
Revenue Collected During FY 09:	\$123,560	\$185,909	\$80,135
Expenditures During FY 09:	\$160,082	\$213,539	\$91,745
Per Capita Revenue:	\$170	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	-\$36,522	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	744.02%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,191,035	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,636	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,045,480	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$939	\$1,386	\$1,061
Revenue Collected During FY 09:	\$216,010	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$210,208	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$194	\$412	\$278
Per Capita Expenditures:	\$189	\$418	\$278
Operating Income (loss):	\$5,802	-\$286	\$
Ratio of Retained Earnings to Expenditures:	528.16%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,110,243	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$998	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$700,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$457	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,899,184	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,851	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,890,996	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,779,683	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,887	\$412	\$278
Per Capita Expenditures:	\$1,814	\$418	\$278
Operating Income (loss):	\$111,313	-\$286	\$
Ratio of Retained Earnings to Expenditures:	215.12%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,979,734	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,903	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$413,274	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$486	\$1,970	\$755
Revenue Collected During FY 09:	\$123,535	\$185,909	\$80,135
Expenditures During FY 09:	\$150,850	\$213,539	\$91,745
Per Capita Revenue:	\$145	\$382	\$198
Per Capita Expenditures:	\$177	\$515	\$226
Operating Income (loss):	-\$27,315	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	255.86%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$385,959	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$454	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,110,157	\$7,846,130	\$2,018,462
Per Capita Debt:	\$964	\$1,224	\$539
General Obligation Debt over EAV:	6.48%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,377,850	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,542	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,356,768	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,636,885	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$455	\$412	\$278
Per Capita Expenditures:	\$357	\$418	\$278
Operating Income (loss):	\$719,883	-\$286	\$
Ratio of Retained Earnings to Expenditures:	450.19%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$11,870,977	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,609	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$365,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$259	\$1,224	\$539
General Obligation Debt over EAV:	1.89%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,445,629	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,025	\$1,386	\$1,061
Revenue Collected During FY 09:	\$378,710	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$344,991	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$268	\$412	\$278
Per Capita Expenditures:	\$245	\$418	\$278
Operating Income (loss):	\$33,719	-\$286	\$
Ratio of Retained Earnings to Expenditures:	432.04%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,490,516	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,056	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Griggsville City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,126,850**

Equalized Assessed Valuation: **\$7,488,708**

Population: **1,300**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$140,910**

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 09:	\$242,886	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$187	\$543	\$377
Revenue Collected During FY 09:	\$584,664	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$538,845	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$450	\$711	\$550
Per Capita Expenditures:	\$414	\$723	\$559
Revenues over (under) Expenditures:	\$45,819	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	66.96%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$360,824	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$278	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,056	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$334,768	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$186,875	\$7,846,130	\$2,018,462
Per Capita Debt:	\$144	\$1,224	\$539
General Obligation Debt over EAV:	1.84%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,648,520	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,268	\$1,386	\$1,061
Revenue Collected During FY 09:	\$280,206	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$395,945	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$216	\$412	\$278
Per Capita Expenditures:	\$305	\$418	\$278
Operating Income (loss):	-\$115,739	-\$286	\$
Ratio of Retained Earnings to Expenditures:	465.43%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,842,850	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,418	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Gurnee Village**

Unit Code: 049/040/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$47,719,024

Equalized Assessed Valuation: \$1,376,682,078

Population: 32,770

Employees:

Full Time:	208
Part Time:	20
Salaries Paid:	\$17,517,305

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 09:	\$26,784,545	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$817	\$428	\$371
Revenue Collected During FY 09:	\$32,464,908	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$30,188,181	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$991	\$887	\$870
Per Capita Expenditures:	\$921	\$899	\$870
Revenues over (under) Expenditures:	\$2,276,727	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	93.86%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$28,334,511	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$865	\$409	\$337

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:	\$4,357,021	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$27,081,040	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,739,584	\$77,493,581	\$48,137,266
Per Capita Debt:	\$328	\$1,391	\$1,088
General Obligation Debt over EAV:	0.67%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$67,670,770	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$2,065	\$1,230	\$1,008
Revenue Collected During FY 09:	\$6,033,070	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$7,131,539	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$184	\$307	\$222
Per Capita Expenditures:	\$218	\$312	\$231
Operating Income (loss):	-\$1,098,469	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	925.78%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$66,022,193	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$2,015	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$34,433	\$7,846,130	\$2,018,462
Per Capita Debt:	\$9	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$12,484,174	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,375	\$1,386	\$1,061
Revenue Collected During FY 09:	\$948,520	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,018,347	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$256	\$412	\$278
Per Capita Expenditures:	\$275	\$418	\$278
Operating Income (loss):	-\$69,827	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1219.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$12,414,347	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,356	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hamburg Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,000**

Equalized Assessed Valuation: **\$1,172,083**

Population: **150**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$4,050**

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 09:	\$62,332	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$416	\$707	\$463
Revenue Collected During FY 09:	\$48,380	\$256,671	\$120,052
Expenditures During FY 09:	\$34,651	\$279,368	\$115,323
Per Capita Revenue:	\$323	\$580	\$289
Per Capita Expenditures:	\$231	\$656	\$281
Revenues over (under) Expenditures:	\$13,729	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	219.51%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$76,061	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$507	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,016	\$3,135	\$
Total Unreserved Funds:	\$60,404	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,281,195	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,248	\$1,970	\$755
Revenue Collected During FY 09:	\$400,900	\$185,909	\$80,135
Expenditures During FY 09:	\$286,868	\$213,539	\$91,745
Per Capita Revenue:	\$703	\$382	\$198
Per Capita Expenditures:	\$503	\$515	\$226
Operating Income (loss):	\$114,032	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	473.37%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,357,941	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,382	\$1,842	\$768



FISCAL YEAR 2009

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

Number Submitted = 1

Hamilton Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$782,225	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$282	\$543	\$377
Revenue Collected During FY 09:	\$1,250,401	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,174,791	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$450	\$711	\$550
Per Capita Expenditures:	\$423	\$723	\$559
Revenues over (under) Expenditures:	\$75,610	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	73.02%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$857,835	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$309	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,785	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$746,050	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,972,243	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,070	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,279,501	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,181	\$1,386	\$1,061
Revenue Collected During FY 09:	\$768,090	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$749,239	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$277	\$412	\$278
Per Capita Expenditures:	\$270	\$418	\$278
Operating Income (loss):	\$18,851	-\$286	\$
Ratio of Retained Earnings to Expenditures:	446.83%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,347,847	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,206	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hammond Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,023,800**

Equalized Assessed Valuation: **\$4,562,742**

Population: **527**

Employees:

 Full Time: **2**

 Part Time: **14**

 Salaries Paid: **\$75,023**

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 09:	\$83,209	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$158	\$707	\$463
Revenue Collected During FY 09:	\$137,779	\$256,671	\$120,052
Expenditures During FY 09:	\$103,678	\$279,368	\$115,323
Per Capita Revenue:	\$261	\$580	\$289
Per Capita Expenditures:	\$197	\$656	\$281
Revenues over (under) Expenditures:	\$34,101	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	114.50%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$118,713	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$225	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,001	\$78,289	\$
Total Unrestricted Net Assets:	\$15,712	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$35,000	\$477,034	\$40,237
Per Capita Debt:	\$66	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$142,639	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$271	\$1,970	\$755
Revenue Collected During FY 09:	\$97,793	\$185,909	\$80,135
Expenditures During FY 09:	\$136,024	\$213,539	\$91,745
Per Capita Revenue:	\$186	\$382	\$198
Per Capita Expenditures:	\$258	\$515	\$226
Operating Income (loss):	-\$38,231	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	75.73%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$103,005	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$195	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hampshire Village**

Unit Code: **045/055/32** County: **KANE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,437,853**

Equalized Assessed Valuation: **\$194,111,587**

Population: **6,500**

Employees:

 Full Time: **22**

 Part Time: **3**

 Salaries Paid: **\$1,451,285**

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 09:	\$2,062,423	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$317	\$543	\$377
Revenue Collected During FY 09:	\$2,997,664	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,039,362	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$461	\$711	\$550
Per Capita Expenditures:	\$468	\$723	\$559
Revenues over (under) Expenditures:	-\$41,698	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	55.75%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,694,388	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$261	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,286,223	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$444,714	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$26,694,128	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,107	\$1,224	\$539
General Obligation Debt over EAV:	0.61%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$37,254,781	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$5,732	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,291,443	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,801,228	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$353	\$412	\$278
Per Capita Expenditures:	\$431	\$418	\$278
Operating Income (loss):	-\$509,785	-\$286	\$
Ratio of Retained Earnings to Expenditures:	620.89%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$17,392,498	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,676	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hampton Village**

Unit Code: **081/035/32** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,503,464**

Equalized Assessed Valuation: **\$18,267,526**

Population: **1,774**

Employees:

 Full Time: **8**

 Part Time: **15**

 Salaries Paid: **\$343,112**

Blended Component Units

Number Submitted = 1
HAMPTON VILLAGE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,312,697	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$740	\$543	\$377
Revenue Collected During FY 09:	\$1,964,057	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,819,836	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,107	\$711	\$550
Per Capita Expenditures:	\$1,026	\$723	\$559
Revenues over (under) Expenditures:	\$144,221	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	76.15%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,385,844	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$781	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,816	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,045,028	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$541,269	\$7,846,130	\$2,018,462
Per Capita Debt:	\$305	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$397,984	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$224	\$1,386	\$1,061
Revenue Collected During FY 09:	\$555,446	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$527,992	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$313	\$412	\$278
Per Capita Expenditures:	\$298	\$418	\$278
Operating Income (loss):	\$27,454	-\$286	\$
Ratio of Retained Earnings to Expenditures:	94.04%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$496,515	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$280	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$329,971	\$477,034	\$40,237
Per Capita Debt:	\$1,082	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$495,432	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,624	\$1,970	\$755
Revenue Collected During FY 09:	\$166,766	\$185,909	\$80,135
Expenditures During FY 09:	\$198,501	\$213,539	\$91,745
Per Capita Revenue:	\$547	\$382	\$198
Per Capita Expenditures:	\$651	\$515	\$226
Operating Income (loss):	-\$31,735	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	233.60%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$463,697	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,520	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$236,636	\$7,846,130	\$2,018,462
Per Capita Debt:	\$234	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,321,175	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,304	\$1,386	\$1,061
Revenue Collected During FY 09:	\$381,570	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$424,919	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$377	\$412	\$278
Per Capita Expenditures:	\$419	\$418	\$278
Operating Income (loss):	-\$43,349	-\$286	\$
Ratio of Retained Earnings to Expenditures:	305.43%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,297,826	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,281	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,399,271	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,495	\$1,970	\$755
Revenue Collected During FY 09:	\$693,756	\$185,909	\$80,135
Expenditures During FY 09:	\$579,264	\$213,539	\$91,745
Per Capita Revenue:	\$741	\$382	\$198
Per Capita Expenditures:	\$619	\$515	\$226
Operating Income (loss):	\$114,492	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	261.33%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,513,763	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,617	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hanover Park Village**

Unit Code: **016/225/32** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,362,400**

Equalized Assessed Valuation: **\$789,204,793**

Population: **38,278**

Employees:

 Full Time: **196**

 Part Time: **60**

 Salaries Paid: **\$15,152,742**

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 09:	\$12,745,519	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$333	\$428	\$371
Revenue Collected During FY 09:	\$24,364,693	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$24,017,204	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$637	\$887	\$870
Per Capita Expenditures:	\$627	\$899	\$870
Revenues over (under) Expenditures:	\$347,489	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	51.30%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$12,321,401	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$322	\$409	\$337

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:	\$8,570,110	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$14,230,151	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$15,338,801	\$77,493,581	\$48,137,266
Per Capita Debt:	\$401	\$1,391	\$1,088
General Obligation Debt over EAV:	1.29%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$30,626,920	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$800	\$1,230	\$1,008
Revenue Collected During FY 09:	\$7,748,352	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$8,016,004	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$202	\$307	\$222
Per Capita Expenditures:	\$209	\$312	\$231
Operating Income (loss):	-\$267,652	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	378.14%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$30,311,949	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$792	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hardin Village**

Unit Code: 007/025/32 County: CALHOUN

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$510,500

Equalized Assessed Valuation: \$11,437,437

Population: 935

Employees:

 Full Time: 4

 Part Time: 9

 Salaries Paid: \$182,218

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 09:	\$1,185,970	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,268	\$707	\$463
Revenue Collected During FY 09:	\$429,887	\$256,671	\$120,052
Expenditures During FY 09:	\$326,907	\$279,368	\$115,323
Per Capita Revenue:	\$460	\$580	\$289
Per Capita Expenditures:	\$350	\$656	\$281
Revenues over (under) Expenditures:	\$102,980	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	394.29%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$1,288,950	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,379	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$1,288,950	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,347,185	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,510	\$1,970	\$755
Revenue Collected During FY 09:	\$140,383	\$185,909	\$80,135
Expenditures During FY 09:	\$173,498	\$213,539	\$91,745
Per Capita Revenue:	\$150	\$382	\$198
Per Capita Expenditures:	\$186	\$515	\$226
Operating Income (loss):	-\$33,115	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1333.77%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,314,070	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,475	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harrisburg City**

Unit Code: 082/025/30 County: SALINE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,317,579

Equalized Assessed Valuation: \$54,631,448

Population: 9,860

Employees:

 Full Time: 59

 Part Time: 16

 Salaries Paid: \$2,969,531

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,767,492	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$484	\$543	\$377
Revenue Collected During FY 09:	\$5,427,718	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,587,291	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$550	\$711	\$550
Per Capita Expenditures:	\$567	\$723	\$559
Revenues over (under) Expenditures:	-\$159,573	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	82.55%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,612,119	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$468	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,745,006	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,947,779	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,833,881	\$7,846,130	\$2,018,462
Per Capita Debt:	\$287	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,631,229	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,078	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,006,649	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,183,280	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$305	\$412	\$278
Per Capita Expenditures:	\$323	\$418	\$278
Operating Income (loss):	-\$176,631	-\$286	\$
Ratio of Retained Earnings to Expenditures:	328.42%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$10,454,598	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,060	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harristown Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$899,530**

Equalized Assessed Valuation: **\$16,822,682**

Population: **1,338**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$106,594**

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 09:	\$1,171,920	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$876	\$543	\$377
Revenue Collected During FY 09:	\$293,833	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$306,293	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$220	\$711	\$550
Per Capita Expenditures:	\$229	\$723	\$559
Revenues over (under) Expenditures:	-\$12,460	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	345.89%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,059,424	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$792	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,059,421	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$460,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$344	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,799,113	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,345	\$1,386	\$1,061
Revenue Collected During FY 09:	\$255,774	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$279,898	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$191	\$412	\$278
Per Capita Expenditures:	\$209	\$418	\$278
Operating Income (loss):	-\$24,124	-\$286	\$
Ratio of Retained Earnings to Expenditures:	669.90%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,875,025	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,401	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hartford Village**

Unit Code: **057/060/32** County: **MADISON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,114,000**

Equalized Assessed Valuation: **\$40,754,525**

Population: **1,575**

Employees:

 Full Time: **14**

 Part Time: **41**

 Salaries Paid: **\$895,345**

Blended Component Units

Number Submitted = 1
Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,375,683	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$2,143	\$543	\$377
Revenue Collected During FY 09:	\$5,599,750	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,078,506	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$3,555	\$711	\$550
Per Capita Expenditures:	\$3,224	\$723	\$559
Revenues over (under) Expenditures:	\$521,244	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	76.73%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,896,927	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$2,474	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,555	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,523,729	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$252,360	\$7,846,130	\$2,018,462
Per Capita Debt:	\$160	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,771,761	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,030	\$1,386	\$1,061
Revenue Collected During FY 09:	\$678,169	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$924,914	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$431	\$412	\$278
Per Capita Expenditures:	\$587	\$418	\$278
Operating Income (loss):	-\$246,745	-\$286	\$
Ratio of Retained Earnings to Expenditures:	489.24%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,525,016	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,873	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Harvard City**

Unit Code: **063/040/30** County: **MCHENRY**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,927,381**

Equalized Assessed Valuation: **\$154,308,234**

Population: **9,000**

Employees:

 Full Time: **48**

 Part Time: **25**

 Salaries Paid: **\$3,116,384**

Blended Component Units

Number Submitted = 1
Harvard Diggins Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,956,082	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$328	\$543	\$377
Revenue Collected During FY 09:	\$5,390,753	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,756,875	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$599	\$711	\$550
Per Capita Expenditures:	\$751	\$723	\$559
Revenues over (under) Expenditures:	-\$1,366,122	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	34.63%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,339,960	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$260	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$646,017	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$981,278	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,177,474	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,575	\$1,224	\$539
General Obligation Debt over EAV:	5.84%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,590,158	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$732	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,934,749	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,270,352	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$215	\$412	\$278
Per Capita Expenditures:	\$252	\$418	\$278
Operating Income (loss):	-\$335,603	-\$286	\$
Ratio of Retained Earnings to Expenditures:	275.49%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,254,555	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$695	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$175,687	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$748	\$1,970	\$755
Revenue Collected During FY 09:	\$36,655	\$185,909	\$80,135
Expenditures During FY 09:	\$36,184	\$213,539	\$91,745
Per Capita Revenue:	\$156	\$382	\$198
Per Capita Expenditures:	\$154	\$515	\$226
Operating Income (loss):	\$471	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	486.84%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$176,158	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$750	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Havana City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,683,175**

Equalized Assessed Valuation: **\$30,959,778**

Population: **3,577**

Employees:

 Full Time: **31**

 Part Time: **30**

 Salaries Paid: **\$1,044,476**

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 09:	\$2,785,566	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$779	\$543	\$377
Revenue Collected During FY 09:	\$3,899,862	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,663,675	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,090	\$711	\$550
Per Capita Expenditures:	\$745	\$723	\$559
Revenues over (under) Expenditures:	\$1,236,187	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	131.46%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,501,556	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$979	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,649,812	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,913,557	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,734,367	\$7,846,130	\$2,018,462
Per Capita Debt:	\$764	\$1,224	\$539
General Obligation Debt over EAV:	6.10%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,073,861	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,978	\$1,386	\$1,061
Revenue Collected During FY 09:	\$967,108	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$995,193	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$270	\$412	\$278
Per Capita Expenditures:	\$278	\$418	\$278
Operating Income (loss):	-\$28,085	-\$286	\$
Ratio of Retained Earnings to Expenditures:	716.08%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,126,333	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,992	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,894,219	\$7,846,130	\$2,018,462
Per Capita Debt:	\$375	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,792,990	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$362	\$1,386	\$1,061
Revenue Collected During FY 09:	\$326,566	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$571,328	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$42	\$412	\$278
Per Capita Expenditures:	\$74	\$418	\$278
Operating Income (loss):	-\$244,762	-\$286	\$
Ratio of Retained Earnings to Expenditures:	481.31%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,749,848	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$356	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hazel Crest Village**

Unit Code: **016/240/32** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,620,254**

Equalized Assessed Valuation: **\$194,599,212**

Population: **14,075**

Employees:

 Full Time: **79**

 Part Time: **20**

 Salaries Paid: **\$6,167,008**

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 09:	\$5,617,313	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$399	\$543	\$377
Revenue Collected During FY 09:	\$12,171,331	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$13,473,733	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$865	\$711	\$550
Per Capita Expenditures:	\$957	\$723	\$559
Revenues over (under) Expenditures:	-\$1,302,402	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.91%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,973,510	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$353	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$732,856	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$7,508,602	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,886,483	\$7,846,130	\$2,018,462
Per Capita Debt:	\$347	\$1,224	\$539
General Obligation Debt over EAV:	1.21%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,321,321	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$236	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,495,231	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,874,799	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$177	\$412	\$278
Per Capita Expenditures:	\$204	\$418	\$278
Operating Income (loss):	-\$379,568	-\$286	\$
Ratio of Retained Earnings to Expenditures:	102.36%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,942,758	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$209	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hebron Village**

Unit Code: 063/045/32 County: MCHENRY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,160,504

Equalized Assessed Valuation: \$29,232,423

Population: 1,038

Employees:

 Full Time: 9

 Part Time: 19

 Salaries Paid: \$502,462

Blended Component Units

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$102,003	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$98	\$543	\$377
Revenue Collected During FY 09:	\$620,777	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$783,374	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$598	\$711	\$550
Per Capita Expenditures:	\$755	\$723	\$559
Revenues over (under) Expenditures:	-\$162,597	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	11.30%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$88,500	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$85	\$530	\$374
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,744	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$54,648	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,955,084	\$7,846,130	\$2,018,462
Per Capita Debt:	\$4,774	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,527,523	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,435	\$1,386	\$1,061
Revenue Collected During FY 09:	\$298,418	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$705,044	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$287	\$412	\$278
Per Capita Expenditures:	\$679	\$418	\$278
Operating Income (loss):	-\$406,626	-\$286	\$
Ratio of Retained Earnings to Expenditures:	310.23%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,187,291	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,107	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$153,569	\$477,034	\$40,237
Per Capita Debt:	\$320	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,127,365	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,349	\$1,970	\$755
Revenue Collected During FY 09:	\$98,792	\$185,909	\$80,135
Expenditures During FY 09:	\$134,715	\$213,539	\$91,745
Per Capita Revenue:	\$206	\$382	\$198
Per Capita Expenditures:	\$281	\$515	\$226
Operating Income (loss):	-\$35,923	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	810.19%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,091,442	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,274	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Henderson Village**

Unit Code: **048/030/32** County: **KNOX**

Fiscal Year End: **3/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$347,300**

Equalized Assessed Valuation: **\$2,571,287**

Population: **302**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$10,966**

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 09:	\$210,218	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$696	\$707	\$463
Revenue Collected During FY 09:	\$69,208	\$256,671	\$120,052
Expenditures During FY 09:	\$29,703	\$279,368	\$115,323
Per Capita Revenue:	\$229	\$580	\$289
Per Capita Expenditures:	\$98	\$656	\$281
Revenues over (under) Expenditures:	\$39,505	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	840.73%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$249,723	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$827	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,421	\$78,289	\$
Total Unrestricted Net Assets:	\$239,302	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$120,461	\$477,034	\$40,237
Per Capita Debt:	\$399	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$178,760	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$592	\$1,970	\$755
Revenue Collected During FY 09:	\$48,769	\$185,909	\$80,135
Expenditures During FY 09:	\$32,822	\$213,539	\$91,745
Per Capita Revenue:	\$161	\$382	\$198
Per Capita Expenditures:	\$109	\$515	\$226
Operating Income (loss):	\$15,947	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	593.22%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$194,707	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$645	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,392,406	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,695	\$1,224	\$539
General Obligation Debt over EAV:	0.35%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,322,332	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,826	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,082,728	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$793,374	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$418	\$412	\$278
Per Capita Expenditures:	\$306	\$418	\$278
Operating Income (loss):	\$289,354	-\$286	\$
Ratio of Retained Earnings to Expenditures:	960.42%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,619,686	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,941	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Herrick Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$502,800**

Equalized Assessed Valuation: **\$1,228,299**

Population: **524**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$56,661**

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 09:	\$76,192	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$145	\$707	\$463
Revenue Collected During FY 09:	\$151,435	\$256,671	\$120,052
Expenditures During FY 09:	\$145,592	\$279,368	\$115,323
Per Capita Revenue:	\$289	\$580	\$289
Per Capita Expenditures:	\$278	\$656	\$281
Revenues over (under) Expenditures:	\$5,843	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	56.35%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$82,035	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$157	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$82,035	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$263,500	\$477,034	\$40,237
Per Capita Debt:	\$503	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,785,481	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,407	\$1,970	\$755
Revenue Collected During FY 09:	\$137,334	\$185,909	\$80,135
Expenditures During FY 09:	\$168,936	\$213,539	\$91,745
Per Capita Revenue:	\$262	\$382	\$198
Per Capita Expenditures:	\$322	\$515	\$226
Operating Income (loss):	-\$31,602	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1038.19%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,753,879	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,347	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Herrin City**

Unit Code: **100/050/30** County: **WILLIAMSON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,264,150**

Equalized Assessed Valuation: **\$123,209,496**

Population: **11,000**

Employees:

 Full Time: **80**

 Part Time: **13**

 Salaries Paid: **\$4,014,422**

Blended Component Units

Number Submitted = 2
 CIVIC CENTER
 LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,214,487	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$565	\$543	\$377
Revenue Collected During FY 09:	\$7,327,313	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$7,535,162	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$666	\$711	\$550
Per Capita Expenditures:	\$685	\$723	\$559
Revenues over (under) Expenditures:	-\$207,849	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	79.71%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$6,006,638	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$546	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$861,383	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,145,256	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,606,175	\$7,846,130	\$2,018,462
Per Capita Debt:	\$328	\$1,224	\$539
General Obligation Debt over EAV:	2.79%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$13,286,008	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,208	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,807,235	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,905,256	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$255	\$412	\$278
Per Capita Expenditures:	\$264	\$418	\$278
Operating Income (loss):	-\$98,021	-\$286	\$
Ratio of Retained Earnings to Expenditures:	453.94%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,187,987	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,199	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Herscher Village**

Unit Code: **046/050/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,454,495**

Equalized Assessed Valuation: **\$27,954,002**

Population: **1,600**

Employees:

 Full Time: **6**

 Part Time: **17**

 Salaries Paid: **\$278,917**

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 09:	\$673,990	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$421	\$543	\$377
Revenue Collected During FY 09:	\$656,951	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$605,044	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$411	\$711	\$550
Per Capita Expenditures:	\$378	\$723	\$559
Revenues over (under) Expenditures:	\$51,907	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	119.97%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$725,897	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$454	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,840	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$574,057	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$591,380	\$7,846,130	\$2,018,462
Per Capita Debt:	\$370	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,934,041	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,209	\$1,386	\$1,061
Revenue Collected During FY 09:	\$482,600	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$415,704	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$302	\$412	\$278
Per Capita Expenditures:	\$260	\$418	\$278
Operating Income (loss):	\$66,896	-\$286	\$
Ratio of Retained Earnings to Expenditures:	481.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,000,937	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,251	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hettick Village**

Unit Code: **056/060/32** County: **MACOUPIN**

Fiscal Year End: **6/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$155,000**

Equalized Assessed Valuation: **\$959,822**

Population: **300**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$13,175**

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 09:	\$91,033	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$303	\$707	\$463
Revenue Collected During FY 09:	\$49,105	\$256,671	\$120,052
Expenditures During FY 09:	\$38,784	\$279,368	\$115,323
Per Capita Revenue:	\$164	\$580	\$289
Per Capita Expenditures:	\$129	\$656	\$281
Revenues over (under) Expenditures:	\$10,321	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	347.30%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$134,696	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$449	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,335	\$78,289	\$
Total Unrestricted Net Assets:	\$82,361	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$197,000	\$477,034	\$40,237
Per Capita Debt:	\$657	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$778,209	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,594	\$1,970	\$755
Revenue Collected During FY 09:	\$60,058	\$185,909	\$80,135
Expenditures During FY 09:	\$91,799	\$213,539	\$91,745
Per Capita Revenue:	\$200	\$382	\$198
Per Capita Expenditures:	\$306	\$515	\$226
Operating Income (loss):	-\$31,741	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	776.83%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$713,126	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,377	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Heyworth Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,283,187**

Equalized Assessed Valuation: **\$16,926,584**

Population: **2,602**

Employees:

 Full Time: **9**

 Part Time: **20**

 Salaries Paid: **\$474,509**

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 09:	\$483,927	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$186	\$543	\$377
Revenue Collected During FY 09:	\$2,698,699	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,496,422	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,037	\$711	\$550
Per Capita Expenditures:	\$959	\$723	\$559
Revenues over (under) Expenditures:	\$202,277	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	17.16%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$428,390	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$165	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,914	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$386,390	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,258,391	\$7,846,130	\$2,018,462
Per Capita Debt:	\$484	\$1,224	\$539
General Obligation Debt over EAV:	0.53%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,607,683	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,387	\$1,386	\$1,061
Revenue Collected During FY 09:	\$445,671	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$551,004	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$171	\$412	\$278
Per Capita Expenditures:	\$212	\$418	\$278
Operating Income (loss):	-\$105,333	-\$286	\$
Ratio of Retained Earnings to Expenditures:	676.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,725,164	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,432	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hickory Hills City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,520,000**

Equalized Assessed Valuation: **\$369,870,677**

Population: **13,326**

Employees:

 Full Time: **59**

 Part Time: **29**

 Salaries Paid: **\$4,821,891**

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 09:	\$7,167,618	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$538	\$543	\$377
Revenue Collected During FY 09:	\$7,856,261	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$8,116,530	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$590	\$711	\$550
Per Capita Expenditures:	\$609	\$723	\$559
Revenues over (under) Expenditures:	-\$260,269	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	70.54%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,725,235	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$430	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$519,025	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$10,089,391	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,980,959	\$7,846,130	\$2,018,462
Per Capita Debt:	\$299	\$1,224	\$539
General Obligation Debt over EAV:	0.80%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,708,640	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$503	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,772,314	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,770,455	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$208	\$412	\$278
Per Capita Expenditures:	\$208	\$418	\$278
Operating Income (loss):	\$1,859	-\$286	\$
Ratio of Retained Earnings to Expenditures:	237.14%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,569,790	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$493	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hidalgo Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,878**

Equalized Assessed Valuation: **\$499,475**

Population: **123**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$92,517	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$752	\$707	\$463
Revenue Collected During FY 09:	\$39,675	\$256,671	\$120,052
Expenditures During FY 09:	\$36,240	\$279,368	\$115,323
Per Capita Revenue:	\$323	\$580	\$289
Per Capita Expenditures:	\$295	\$656	\$281
Revenues over (under) Expenditures:	\$3,435	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	264.77%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$95,952	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$780	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,360	\$78,289	\$
Total Unrestricted Net Assets:	\$83,592	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$49,000	\$477,034	\$40,237
Per Capita Debt:	\$398	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$367,881	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,991	\$1,970	\$755
Revenue Collected During FY 09:	\$21,187	\$185,909	\$80,135
Expenditures During FY 09:	\$30,338	\$213,539	\$91,745
Per Capita Revenue:	\$172	\$382	\$198
Per Capita Expenditures:	\$247	\$515	\$226
Operating Income (loss):	-\$9,151	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1182.44%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$358,730	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,917	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Highland City		
Unit Code:	057/065/30	County:	MADISON
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,405,082		
Equalized Assessed Valuation:	\$188,864,044		
Population:	9,854		
Employees:			
Full Time:	106		
Part Time:	146		
Salaries Paid:	\$6,614,860		

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 09:	\$4,989,852	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$506	\$543	\$377
Revenue Collected During FY 09:	\$11,345,819	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,988,239	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,151	\$711	\$550
Per Capita Expenditures:	\$1,115	\$723	\$559
Revenues over (under) Expenditures:	\$357,580	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	48.12%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,288,032	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$537	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,664,321	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$10,956,411	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$22,165,180	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,249	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$29,538,877	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,998	\$1,386	\$1,061
Revenue Collected During FY 09:	\$16,593,069	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$15,983,836	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,684	\$412	\$278
Per Capita Expenditures:	\$1,622	\$418	\$278
Operating Income (loss):	\$609,233	-\$286	\$
Ratio of Retained Earnings to Expenditures:	187.93%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$30,038,110	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,048	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Highland Park City**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,001,812**

Equalized Assessed Valuation: **\$2,704,410,111**

Population: **31,457**

Employees:

 Full Time: **278**

 Part Time: **30**

 Salaries Paid: **\$23,145,991**

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 09:	\$41,956,393	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$1,334	\$428	\$371
Revenue Collected During FY 09:	\$32,229,226	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$36,841,064	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,025	\$887	\$870
Per Capita Expenditures:	\$1,171	\$899	\$870
Revenues over (under) Expenditures:	-\$4,611,838	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	93.65%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$34,502,068	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$1,097	\$409	\$337

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,139,201	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$18,739,402	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$50,006,926	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,590	\$1,391	\$1,088
General Obligation Debt over EAV:	1.85%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$34,805,307	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,106	\$1,230	\$1,008
Revenue Collected During FY 09:	\$10,333,795	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$10,889,195	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$329	\$307	\$222
Per Capita Expenditures:	\$346	\$312	\$231
Operating Income (loss):	-\$555,400	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	314.99%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$34,299,907	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,090	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Highwood City**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,830,130**

Equalized Assessed Valuation: **\$154,941,340**

Population: **5,645**

Employees:

 Full Time: **36**

 Part Time: **47**

 Salaries Paid: **\$2,456,461**

Blended Component Units

Number Submitted = 2

Firefighter's Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$969,896	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$172	\$543	\$377
Revenue Collected During FY 09:	\$5,574,288	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,506,136	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$987	\$711	\$550
Per Capita Expenditures:	\$975	\$723	\$559
Revenues over (under) Expenditures:	\$68,152	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	18.92%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,041,574	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$185	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$617,069	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$2,369,535	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$5,298,113	\$7,846,130	\$2,018,462
Per Capita Debt:	\$939	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,606,205	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$462	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,125,812	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$992,526	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$199	\$412	\$278
Per Capita Expenditures:	\$176	\$418	\$278
Operating Income (loss):	\$133,286	-\$286	\$
Ratio of Retained Earnings to Expenditures:	257.88%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,559,491	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$453	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillcrest Village**

Unit Code: 071/030/32 County: OGLE

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$848,470

Equalized Assessed Valuation: \$18,961,011

Population: 1,158

Employees:

 Full Time: 4

 Part Time: 17

 Salaries Paid: \$174,154

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 09:	\$570,213	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$492	\$543	\$377
Revenue Collected During FY 09:	\$404,645	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$546,960	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$349	\$711	\$550
Per Capita Expenditures:	\$472	\$723	\$559
Revenues over (under) Expenditures:	-\$142,315	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	78.23%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$427,898	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$370	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$427,898	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$286,434	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$247	\$1,386	\$1,061
Revenue Collected During FY 09:	\$81,054	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$88,156	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$70	\$412	\$278
Per Capita Expenditures:	\$76	\$418	\$278
Operating Income (loss):	-\$7,102	-\$286	\$
Ratio of Retained Earnings to Expenditures:	322.51%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$284,308	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$246	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillsboro City**

Unit Code: **068/045/30** County: **MONTGOME**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,897,665**

Equalized Assessed Valuation: **\$39,618,031**

Population: **6,100**

Employees:

 Full Time: **41**

 Part Time: **27**

 Salaries Paid: **\$1,786,644**

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 09:	\$1,588,108	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$260	\$543	\$377
Revenue Collected During FY 09:	\$3,320,107	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,240,083	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$544	\$711	\$550
Per Capita Expenditures:	\$531	\$723	\$559
Revenues over (under) Expenditures:	\$80,024	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	51.48%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,668,132	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$273	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,624,632	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$11,778,256	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,931	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,292,403	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,523	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,727,925	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,039,805	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$447	\$412	\$278
Per Capita Expenditures:	\$334	\$418	\$278
Operating Income (loss):	\$688,120	-\$286	\$
Ratio of Retained Earnings to Expenditures:	489.29%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,980,523	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,636	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillsdale Village**

Unit Code: 081/040/32 County: ROCK ISLAN

Fiscal Year End: 3/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$269,580

Equalized Assessed Valuation: \$4,507,342

Population: 588

Employees:

 Full Time: 3

 Part Time: 12

 Salaries Paid: \$84,482

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 09:	\$66,494	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$113	\$707	\$463
Revenue Collected During FY 09:	\$275,617	\$256,671	\$120,052
Expenditures During FY 09:	\$214,824	\$279,368	\$115,323
Per Capita Revenue:	\$469	\$580	\$289
Per Capita Expenditures:	\$365	\$656	\$281
Revenues over (under) Expenditures:	\$60,793	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	53.84%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$115,669	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$197	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$165,402	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$138,679	\$477,034	\$40,237
Per Capita Debt:	\$236	\$1,068	\$110
General Obligation Debt over EAV:	3.08%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hillside Village**

Unit Code: 016/250/32 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,401,402

Equalized Assessed Valuation: \$296,087,464

Population: 8,341

Employees:

 Full Time: 84

 Part Time: 32

 Salaries Paid: \$6,776,302

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 09:	\$4,939,779	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$592	\$543	\$377
Revenue Collected During FY 09:	\$14,286,703	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$18,610,977	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,713	\$711	\$550
Per Capita Expenditures:	\$2,231	\$723	\$559
Revenues over (under) Expenditures:	-\$4,324,274	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	4.52%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$841,105	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$101	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,272,339	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$4,316,639	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,706,124	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,763	\$1,224	\$539
General Obligation Debt over EAV:	2.92%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,360,994	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,242	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,868,104	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,562,929	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$224	\$412	\$278
Per Capita Expenditures:	\$307	\$418	\$278
Operating Income (loss):	-\$694,825	-\$286	\$
Ratio of Retained Earnings to Expenditures:	377.15%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,666,169	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,159	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hillview Village**

Unit Code: **031/025/32** County: **GREENE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,690**

Equalized Assessed Valuation: **\$605,867**

Population: **179**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$13,599**

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 09:	\$38,212	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$213	\$707	\$463
Revenue Collected During FY 09:	\$61,660	\$256,671	\$120,052
Expenditures During FY 09:	\$42,042	\$279,368	\$115,323
Per Capita Revenue:	\$344	\$580	\$289
Per Capita Expenditures:	\$235	\$656	\$281
Revenues over (under) Expenditures:	\$19,618	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	137.55%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$57,830	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$323	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$57,830	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$57,747	\$477,034	\$40,237
Per Capita Debt:	\$323	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$212,016	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,184	\$1,970	\$755
Revenue Collected During FY 09:	\$30,789	\$185,909	\$80,135
Expenditures During FY 09:	\$42,819	\$213,539	\$91,745
Per Capita Revenue:	\$172	\$382	\$198
Per Capita Expenditures:	\$239	\$515	\$226
Operating Income (loss):	-\$12,030	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	467.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$199,986	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,117	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hinckley Village**

Unit Code: **019/025/32** County: **DEKALB**

Fiscal Year End: **4/30/2009**

Accounting Method: **Combination**

Appropriation or Budget: **\$2,678,450**

Equalized Assessed Valuation: **\$54,836,733**

Population: **1,994**

Employees:

 Full Time: **7**

 Part Time: **12**

 Salaries Paid: **\$486,082**

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 09:	\$182,336	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$91	\$543	\$377
Revenue Collected During FY 09:	\$1,028,062	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,077,329	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$516	\$711	\$550
Per Capita Expenditures:	\$540	\$723	\$559
Revenues over (under) Expenditures:	-\$49,267	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	14.97%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$161,270	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$81	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,255	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$5,985	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$411,272	\$7,846,130	\$2,018,462
Per Capita Debt:	\$206	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,422,990	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,717	\$1,386	\$1,061
Revenue Collected During FY 09:	\$534,908	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$644,225	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$268	\$412	\$278
Per Capita Expenditures:	\$323	\$418	\$278
Operating Income (loss):	-\$109,317	-\$286	\$
Ratio of Retained Earnings to Expenditures:	509.99%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,285,472	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,648	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hindsboro Village**

Unit Code: 021/030/32 County: DOUGLAS

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$250,200

Equalized Assessed Valuation: \$2,131,088

Population: 361

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$17,318

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$166,582	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$461	\$707	\$463
Revenue Collected During FY 09:	\$85,813	\$256,671	\$120,052
Expenditures During FY 09:	\$118,640	\$279,368	\$115,323
Per Capita Revenue:	\$238	\$580	\$289
Per Capita Expenditures:	\$329	\$656	\$281
Revenues over (under) Expenditures:	-\$32,827	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	112.74%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$133,755	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$371	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,618	\$78,289	\$
Total Unrestricted Net Assets:	\$129,137	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$577,536	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,600	\$1,970	\$755
Revenue Collected During FY 09:	\$80,383	\$185,909	\$80,135
Expenditures During FY 09:	\$140,986	\$213,539	\$91,745
Per Capita Revenue:	\$223	\$382	\$198
Per Capita Expenditures:	\$391	\$515	\$226
Operating Income (loss):	-\$60,603	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	366.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$516,933	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,432	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$13,333,552	\$7,846,130	\$2,018,462
Per Capita Debt:	\$743	\$1,224	\$539
General Obligation Debt over EAV:	0.39%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$16,444,350	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$917	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,222,810	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,133,001	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$235	\$412	\$278
Per Capita Expenditures:	\$286	\$418	\$278
Operating Income (loss):	-\$910,191	-\$286	\$
Ratio of Retained Earnings to Expenditures:	302.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$15,534,159	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$866	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hodgkins Village**

Unit Code: 016/255/32 County: COOK

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,198,564

Equalized Assessed Valuation: \$254,261,014

Population: 2,314

Employees:

 Full Time: 37

 Part Time: 17

 Salaries Paid: \$3,163,270

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 09:	\$11,761,028	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$5,083	\$543	\$377
Revenue Collected During FY 09:	\$17,582,901	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$20,061,644	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$7,598	\$711	\$550
Per Capita Expenditures:	\$8,670	\$723	\$559
Revenues over (under) Expenditures:	-\$2,478,743	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	53.74%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$10,781,864	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$4,659	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,493,664	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$14,778,263	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$31,169,422	\$7,846,130	\$2,018,462
Per Capita Debt:	\$13,470	\$1,224	\$539
General Obligation Debt over EAV:	3.05%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,854,360	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,234	\$1,386	\$1,061
Revenue Collected During FY 09:	\$912,679	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$939,025	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$394	\$412	\$278
Per Capita Expenditures:	\$406	\$418	\$278
Operating Income (loss):	-\$26,346	-\$286	\$
Ratio of Retained Earnings to Expenditures:	301.16%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,828,014	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,222	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$723,276	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,447	\$1,970	\$755
Revenue Collected During FY 09:	\$82,295	\$185,909	\$80,135
Expenditures During FY 09:	\$91,690	\$213,539	\$91,745
Per Capita Revenue:	\$165	\$382	\$198
Per Capita Expenditures:	\$183	\$515	\$226
Operating Income (loss):	-\$9,395	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	778.58%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$713,881	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,428	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Hoffman Estates Village**

Unit Code: 016/260/32 County: Cook

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$142,035,493

Equalized Assessed Valuation: \$1,885,037,469

Population: 50,573

Employees:

 Full Time: 361

 Part Time: 28

 Salaries Paid: \$29,782,266

Blended Component Units

Number Submitted = 2

Fire 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 09:	\$16,735,945	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$331	\$428	\$371
Revenue Collected During FY 09:	\$60,825,856	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$62,107,986	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,203	\$887	\$870
Per Capita Expenditures:	\$1,228	\$899	\$870
Revenues over (under) Expenditures:	-\$1,282,130	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	21.78%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$13,524,481	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$267	\$409	\$337

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:	\$25,487,777	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$118,128,995	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$245,822,371	\$77,493,581	\$48,137,266
Per Capita Debt:	\$4,861	\$1,391	\$1,088
General Obligation Debt over EAV:	6.16%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$34,672,776	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$686	\$1,230	\$1,008
Revenue Collected During FY 09:	\$12,688,180	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$17,766,454	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$251	\$307	\$222
Per Capita Expenditures:	\$351	\$312	\$231
Operating Income (loss):	-\$5,078,274	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	365.94%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$65,015,343	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,286	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Holiday Hills Village**

Unit Code: 063/047/32 County: MCHENRY

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$402,200

Equalized Assessed Valuation: \$15,547,724

Population: 1,000

Employees:

 Full Time: _____

 Part Time: 15

 Salaries Paid: \$122,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$618,767	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$619	\$707	\$463
Revenue Collected During FY 09:	\$242,523	\$256,671	\$120,052
Expenditures During FY 09:	\$356,784	\$279,368	\$115,323
Per Capita Revenue:	\$243	\$580	\$289
Per Capita Expenditures:	\$357	\$656	\$281
Revenues over (under) Expenditures:	-\$114,261	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	141.40%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$504,506	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$505	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$162,973	\$78,289	\$
Total Unrestricted Net Assets:	\$341,533	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homer Village**

Unit Code: 010/040/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,087,044

Equalized Assessed Valuation: \$1,116,102

Population: 1,200

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$155,744

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$565,670	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$471	\$543	\$377
Revenue Collected During FY 09:	\$624,142	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$677,240	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$520	\$711	\$550
Per Capita Expenditures:	\$564	\$723	\$559
Revenues over (under) Expenditures:	-\$53,098	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	76.42%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$517,572	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$431	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,105	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$527,182	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,014,804	\$7,846,130	\$2,018,462
Per Capita Debt:	\$846	\$1,224	\$539
General Obligation Debt over EAV:	43.01%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$50,741	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$42	\$1,386	\$1,061
Revenue Collected During FY 09:	\$117,662	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$127,307	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$98	\$412	\$278
Per Capita Expenditures:	\$106	\$418	\$278
Operating Income (loss):	-\$9,645	-\$286	\$
Ratio of Retained Earnings to Expenditures:	28.35%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$36,096	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$30	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Homer Glen Village**

Unit Code: 099/043/32 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,058,818

Equalized Assessed Valuation: \$1,506,612,510

Population: 25,069

Employees:

 Full Time: 12

 Part Time: 9

 Salaries Paid: \$932,175

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 09:	\$4,309,117	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$172	\$428	\$371
Revenue Collected During FY 09:	\$8,172,446	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$8,268,004	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$326	\$887	\$870
Per Capita Expenditures:	\$330	\$899	\$870
Revenues over (under) Expenditures:	-\$95,558	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	47.52%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$3,928,559	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$157	\$409	\$337

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:	\$2,343,122	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$3,054,751	\$3,338,496	\$7,633,118



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$77,493,581	\$48,137,266
Per Capita Debt:	\$	\$1,391	\$1,088
General Obligation Debt over EAV:	0.00%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,230	\$1,008
Revenue Collected During FY 09:	\$	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$	\$307	\$222
Per Capita Expenditures:	\$	\$312	\$231
Operating Income (loss):	\$	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	0.00%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$	\$1,241	\$1,040



FISCAL YEAR 2009

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 09:	\$610,462	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$137	\$543	\$377
Revenue Collected During FY 09:	\$2,126,016	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,316,678	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$476	\$711	\$550
Per Capita Expenditures:	\$519	\$723	\$559
Revenues over (under) Expenditures:	-\$190,662	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	27.58%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$638,879	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$143	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$638,879	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$84,671	\$7,846,130	\$2,018,462
Per Capita Debt:	\$19	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$138,971	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$31	\$1,386	\$1,061
Revenue Collected During FY 09:	\$734,626	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$585,036	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$164	\$412	\$278
Per Capita Expenditures:	\$131	\$418	\$278
Operating Income (loss):	\$149,590	-\$286	\$
Ratio of Retained Earnings to Expenditures:	30.99%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$181,331	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$41	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Homewood Village**

Unit Code: **016/270/32** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,660,534**

Equalized Assessed Valuation: **\$426,170,914**

Population: **19,278**

Employees:

 Full Time: **111**

 Part Time: **44**

 Salaries Paid: **\$9,786,896**

Blended Component Units

Number Submitted = 2

Fireman's Pension Employee Retirement system

Police Pension Employees retirement system

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$16,006,822	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$830	\$543	\$377
Revenue Collected During FY 09:	\$23,849,934	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$23,203,874	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,237	\$711	\$550
Per Capita Expenditures:	\$1,204	\$723	\$559
Revenues over (under) Expenditures:	\$646,060	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	71.41%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$16,570,509	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$860	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,187,917	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$15,996,302	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,954,592	\$7,846,130	\$2,018,462
Per Capita Debt:	\$153	\$1,224	\$539
General Obligation Debt over EAV:	0.49%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$40,448,599	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,098	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,378,531	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$5,239,306	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$279	\$412	\$278
Per Capita Expenditures:	\$272	\$418	\$278
Operating Income (loss):	\$139,225	-\$286	\$
Ratio of Retained Earnings to Expenditures:	760.62%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$39,851,058	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,067	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,588,909	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$819	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,131,009	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,551,677	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$202	\$412	\$278
Per Capita Expenditures:	\$277	\$418	\$278
Operating Income (loss):	-\$420,668	-\$286	\$
Ratio of Retained Earnings to Expenditures:	292.88%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,544,562	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$812	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hooppole Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,700**

Equalized Assessed Valuation: **\$1,181,305**

Population: **160**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$4,403**

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 09:	\$55,135	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$345	\$707	\$463
Revenue Collected During FY 09:	\$36,726	\$256,671	\$120,052
Expenditures During FY 09:	\$49,318	\$279,368	\$115,323
Per Capita Revenue:	\$230	\$580	\$289
Per Capita Expenditures:	\$308	\$656	\$281
Revenues over (under) Expenditures:	-\$12,592	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	86.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$42,543	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$266	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$42,804	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$402,061	\$477,034	\$40,237
Per Capita Debt:	\$433	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$758,731	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$817	\$1,970	\$755
Revenue Collected During FY 09:	\$250,014	\$185,909	\$80,135
Expenditures During FY 09:	\$229,139	\$213,539	\$91,745
Per Capita Revenue:	\$269	\$382	\$198
Per Capita Expenditures:	\$247	\$515	\$226
Operating Income (loss):	\$20,875	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	340.23%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$779,606	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$839	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Hudson Village**

Unit Code: 064/075/32 County: MCLEAN

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,091,800

Equalized Assessed Valuation: \$31,987,079

Population: 1,724

Employees:

 Full Time: 3

 Part Time: 8

 Salaries Paid: \$238,578

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$818,671	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$475	\$543	\$377
Revenue Collected During FY 09:	\$654,244	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$663,093	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$379	\$711	\$550
Per Capita Expenditures:	\$385	\$723	\$559
Revenues over (under) Expenditures:	-\$8,849	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	131.12%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$869,476	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$504	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$990,107	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$946,436	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$549	\$1,386	\$1,061
Revenue Collected During FY 09:	\$381,039	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$266,556	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$221	\$412	\$278
Per Capita Expenditures:	\$155	\$418	\$278
Operating Income (loss):	\$114,483	-\$286	\$
Ratio of Retained Earnings to Expenditures:	350.42%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$934,062	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$542	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Huey Village**

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

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$1,212,296**

Population: **200**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$12,980**

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 09:	\$50,667	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$253	\$707	\$463
Revenue Collected During FY 09:	\$69,372	\$256,671	\$120,052
Expenditures During FY 09:	\$74,353	\$279,368	\$115,323
Per Capita Revenue:	\$347	\$580	\$289
Per Capita Expenditures:	\$372	\$656	\$281
Revenues over (under) Expenditures:	-\$4,981	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	61.44%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$45,686	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$228	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$45,686	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$120,000	\$477,034	\$40,237
Per Capita Debt:	\$249	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$322,779	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$671	\$1,970	\$755
Revenue Collected During FY 09:	\$123,089	\$185,909	\$80,135
Expenditures During FY 09:	\$178,641	\$213,539	\$91,745
Per Capita Revenue:	\$256	\$382	\$198
Per Capita Expenditures:	\$371	\$515	\$226
Operating Income (loss):	-\$55,552	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	149.81%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$267,627	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$556	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Hume Village**

Unit Code: 023/020/32 County: EDGAR

Fiscal Year End: 4/30/2009

Accounting Method: Combination

Appropriation or Budget: \$217,700

Equalized Assessed Valuation: \$2,049,618

Population: 382

Employees:

 Full Time:

 Part Time: 16

 Salaries Paid: \$25,686

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$184,910	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$484	\$707	\$463
Revenue Collected During FY 09:	\$83,768	\$256,671	\$120,052
Expenditures During FY 09:	\$85,065	\$279,368	\$115,323
Per Capita Revenue:	\$219	\$580	\$289
Per Capita Expenditures:	\$223	\$656	\$281
Revenues over (under) Expenditures:	-\$1,297	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	215.85%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$183,613	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$481	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,061	\$78,289	\$
Total Unrestricted Net Assets:	\$178,551	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$141,443	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$370	\$1,970	\$755
Revenue Collected During FY 09:	\$88,443	\$185,909	\$80,135
Expenditures During FY 09:	\$78,409	\$213,539	\$91,745
Per Capita Revenue:	\$232	\$382	\$198
Per Capita Expenditures:	\$205	\$515	\$226
Operating Income (loss):	\$10,034	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	193.19%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$151,477	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$397	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Huntley Village**

Unit Code: **063/050/32** County: **MCHENRY**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,625,417**

Equalized Assessed Valuation: **\$843,252,156**

Population: **23,221**

Employees:

 Full Time: **90**

 Part Time: **12**

 Salaries Paid: **\$5,709,581**

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 09:	\$8,195,758	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$353	\$543	\$377
Revenue Collected During FY 09:	\$9,238,879	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$8,905,592	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$398	\$711	\$550
Per Capita Expenditures:	\$384	\$723	\$559
Revenues over (under) Expenditures:	\$333,287	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	93.96%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$8,367,605	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$360	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,142,275	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$22,192,409	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$40,780,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,756	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$75,414,366	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,248	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,100,764	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$7,004,264	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$177	\$412	\$278
Per Capita Expenditures:	\$302	\$418	\$278
Operating Income (loss):	-\$2,903,500	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1339.35%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$93,811,789	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,040	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$186,883	\$477,034	\$40,237
Per Capita Debt:	\$237	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$593,023	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$754	\$1,970	\$755
Revenue Collected During FY 09:	\$243,467	\$185,909	\$80,135
Expenditures During FY 09:	\$212,345	\$213,539	\$91,745
Per Capita Revenue:	\$309	\$382	\$198
Per Capita Expenditures:	\$270	\$515	\$226
Operating Income (loss):	\$31,122	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	143.66%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$305,055	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$388	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$784,183	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,243	\$1,970	\$755
Revenue Collected During FY 09:	\$153,666	\$185,909	\$80,135
Expenditures During FY 09:	\$121,261	\$213,539	\$91,745
Per Capita Revenue:	\$244	\$382	\$198
Per Capita Expenditures:	\$192	\$515	\$226
Operating Income (loss):	\$32,405	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	673.41%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$816,588	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,294	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$450,000	\$477,034	\$40,237
Per Capita Debt:	\$477	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$769,860	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$816	\$1,970	\$755
Revenue Collected During FY 09:	\$273,458	\$185,909	\$80,135
Expenditures During FY 09:	\$236,564	\$213,539	\$91,745
Per Capita Revenue:	\$290	\$382	\$198
Per Capita Expenditures:	\$251	\$515	\$226
Operating Income (loss):	\$36,894	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	341.03%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$806,754	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$855	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$900,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$360	\$1,224	\$539
General Obligation Debt over EAV:	11.69%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$634,972	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$254	\$1,386	\$1,061
Revenue Collected During FY 09:	\$43,862	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$52,917	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$18	\$412	\$278
Per Capita Expenditures:	\$21	\$418	\$278
Operating Income (loss):	-\$9,055	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1330.51%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$704,065	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$282	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,287,696	\$7,846,130	\$2,018,462
Per Capita Debt:	\$349	\$1,224	\$539
General Obligation Debt over EAV:	0.18%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,441,882	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$391	\$1,386	\$1,061
Revenue Collected During FY 09:	\$684,327	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$794,617	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$186	\$412	\$278
Per Capita Expenditures:	\$216	\$418	\$278
Operating Income (loss):	-\$110,290	-\$286	\$
Ratio of Retained Earnings to Expenditures:	166.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,319,592	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$358	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$283,864	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$526	\$1,970	\$755
Revenue Collected During FY 09:	\$92,559	\$185,909	\$80,135
Expenditures During FY 09:	\$51,506	\$213,539	\$91,745
Per Capita Revenue:	\$171	\$382	\$198
Per Capita Expenditures:	\$95	\$515	\$226
Operating Income (loss):	\$41,053	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	757.24%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$390,026	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$722	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Inverness Village**

Unit Code: **016/280/32** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,278,000**

Equalized Assessed Valuation: **\$592,409,976**

Population: **7,500**

Employees:

 Full Time: **12**

 Part Time: **4**

 Salaries Paid: **\$422,324**

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 09:	\$6,160,338	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$821	\$543	\$377
Revenue Collected During FY 09:	\$3,541,907	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,452,246	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$472	\$711	\$550
Per Capita Expenditures:	\$594	\$723	\$559
Revenues over (under) Expenditures:	-\$910,339	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	118.40%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,271,432	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$703	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,284,087	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$2,481,633	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,513,827	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,269	\$1,224	\$539
General Obligation Debt over EAV:	1.60%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,386	\$1,061
Revenue Collected During FY 09:	\$	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$	\$412	\$278
Per Capita Expenditures:	\$	\$418	\$278
Operating Income (loss):	\$	-\$286	\$
Ratio of Retained Earnings to Expenditures:	0.00%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$18,169	\$477,034	\$40,237
Per Capita Debt:	\$36	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$228,564	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$452	\$1,970	\$755
Revenue Collected During FY 09:	\$177,965	\$185,909	\$80,135
Expenditures During FY 09:	\$129,398	\$213,539	\$91,745
Per Capita Revenue:	\$352	\$382	\$198
Per Capita Expenditures:	\$256	\$515	\$226
Operating Income (loss):	\$48,567	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	146.76%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$189,907	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$375	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Irving Village**

Unit Code: **068/050/32** County: **MONTGOME**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$537,137**

Equalized Assessed Valuation: **\$2,373,371**

Population: **2,484**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$59,827**

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 09:	\$236,037	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$95	\$543	\$377
Revenue Collected During FY 09:	\$132,646	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$106,561	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$53	\$711	\$550
Per Capita Expenditures:	\$43	\$723	\$559
Revenues over (under) Expenditures:	\$26,085	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	227.21%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$242,122	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$97	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$242,122	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$7,846,130	\$2,018,462
Per Capita Debt:	\$	\$1,224	\$539
General Obligation Debt over EAV:	0.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$579,261	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$233	\$1,386	\$1,061
Revenue Collected During FY 09:	\$226,405	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$113,134	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$91	\$412	\$278
Per Capita Expenditures:	\$46	\$418	\$278
Operating Income (loss):	\$113,271	-\$286	\$
Ratio of Retained Earnings to Expenditures:	629.81%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$712,532	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$287	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,000	\$477,034	\$40,237
Per Capita Debt:	\$3	\$1,068	\$110
General Obligation Debt over EAV:	0.05%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,088,616	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,266	\$1,970	\$755
Revenue Collected During FY 09:	\$214,981	\$185,909	\$80,135
Expenditures During FY 09:	\$184,318	\$213,539	\$91,745
Per Capita Revenue:	\$250	\$382	\$198
Per Capita Expenditures:	\$214	\$515	\$226
Operating Income (loss):	\$30,663	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	608.24%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,121,100	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,304	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$477,034	\$40,237
Per Capita Debt:	\$	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$	\$1,970	\$755
Revenue Collected During FY 09:	\$	\$185,909	\$80,135
Expenditures During FY 09:	\$	\$213,539	\$91,745
Per Capita Revenue:	\$	\$382	\$198
Per Capita Expenditures:	\$	\$515	\$226
Operating Income (loss):	\$	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	0.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Island Lake Village**

Unit Code: **049/070/32** County: **LAKE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,270,448**

Equalized Assessed Valuation: **\$224,163,627**

Population: **8,153**

Employees:

 Full Time: **39**

 Part Time: **35**

 Salaries Paid: **\$2,734,848**

Blended Component Units

Number Submitted = 1
Police

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,522,684	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$309	\$543	\$377
Revenue Collected During FY 09:	\$4,985,499	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,208,536	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$611	\$711	\$550
Per Capita Expenditures:	\$639	\$723	\$559
Revenues over (under) Expenditures:	-\$223,037	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.09%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,400,678	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$294	\$530	\$374

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,698	\$
Total Unreserved Funds:	\$	\$32,540	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$852,704	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$944,466	\$1,190,665	\$712,340



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,172,081	\$7,846,130	\$2,018,462
Per Capita Debt:	\$389	\$1,224	\$539
General Obligation Debt over EAV:	0.90%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,089,006	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$869	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,107,919	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,130,285	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$504	\$412	\$278
Per Capita Expenditures:	\$139	\$418	\$278
Operating Income (loss):	\$2,977,634	-\$286	\$
Ratio of Retained Earnings to Expenditures:	890.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$10,066,640	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,235	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$19,230,343	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,316	\$1,224	\$539
General Obligation Debt over EAV:	1.87%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$14,040,334	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,691	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,993,862	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,286,466	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$481	\$412	\$278
Per Capita Expenditures:	\$516	\$418	\$278
Operating Income (loss):	-\$292,604	-\$286	\$
Ratio of Retained Earnings to Expenditures:	314.93%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,499,252	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,626	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$254,000	\$477,034	\$40,237
Per Capita Debt:	\$425	\$1,068	\$110
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,083,148	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,811	\$1,970	\$755
Revenue Collected During FY 09:	\$176,879	\$185,909	\$80,135
Expenditures During FY 09:	\$230,139	\$213,539	\$91,745
Per Capita Revenue:	\$296	\$382	\$198
Per Capita Expenditures:	\$385	\$515	\$226
Operating Income (loss):	-\$53,260	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	447.51%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,029,888	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,722	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ivesdale Village**

Unit Code: **010/045/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$240,400**

Equalized Assessed Valuation: **\$3,878,013**

Population: **288**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$499,488	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,734	\$707	\$463
Revenue Collected During FY 09:	\$101,323	\$256,671	\$120,052
Expenditures During FY 09:	\$180,885	\$279,368	\$115,323
Per Capita Revenue:	\$352	\$580	\$289
Per Capita Expenditures:	\$628	\$656	\$281
Revenues over (under) Expenditures:	-\$79,562	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	259.42%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$469,256	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,629	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$	\$29,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,620	\$78,289	\$
Total Unrestricted Net Assets:	\$466,636	\$60,462	\$106,401



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$44,000	\$477,034	\$40,237
Per Capita Debt:	\$153	\$1,068	\$110
General Obligation Debt over EAV:	1.13%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$29,419	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$102	\$1,970	\$755
Revenue Collected During FY 09:	\$24,524	\$185,909	\$80,135
Expenditures During FY 09:	\$28,857	\$213,539	\$91,745
Per Capita Revenue:	\$85	\$382	\$198
Per Capita Expenditures:	\$100	\$515	\$226
Operating Income (loss):	-\$4,333	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	68.46%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$19,756	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$69	\$1,842	\$768