



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Palatine Village**

Unit Code: 016/430/32 County: COOK

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$121,951,735

Equalized Assessed Valuation: \$2,328,686,350

Population: 65,920

Employees:

 Full Time: 367

 Part Time: 53

 Salaries Paid: \$29,179,950

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:	\$23,557,447	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$357	\$428	\$371
Revenue Collected During FY 09:	\$59,084,987	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$56,838,150	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$896	\$887	\$870
Per Capita Expenditures:	\$862	\$899	\$870
Revenues over (under) Expenditures:	\$2,246,837	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	74.43%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$42,304,284	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$642	\$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:	\$42,399,832	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$17,333,619	\$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:	\$108,211,674	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,642	\$1,391	\$1,088
General Obligation Debt over EAV:	4.49%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$51,151,124	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$776	\$1,230	\$1,008
Revenue Collected During FY 09:	\$14,622,937	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$15,238,560	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$222	\$307	\$222
Per Capita Expenditures:	\$231	\$312	\$231
Operating Income (loss):	-\$615,623	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	331.66%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$50,539,772	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$767	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$283,705	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$208	\$543	\$377
Revenue Collected During FY 09:	\$477,675	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$542,522	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$350	\$711	\$550
Per Capita Expenditures:	\$397	\$723	\$559
Revenues over (under) Expenditures:	-\$64,847	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	41.04%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$222,636	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$163	\$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:	\$169,965	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$77,481	\$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:	\$226,470	\$7,846,130	\$2,018,462
Per Capita Debt:	\$166	\$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:	\$509,393	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$373	\$1,386	\$1,061
Revenue Collected During FY 09:	\$109,381	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$101,504	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$80	\$412	\$278
Per Capita Expenditures:	\$74	\$418	\$278
Operating Income (loss):	\$7,877	-\$286	\$
Ratio of Retained Earnings to Expenditures:	509.61%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$517,270	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$379	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **CHRISTIAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,073**

Equalized Assessed Valuation: **\$1,701,378**

Population: **248**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$29,096**

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:	\$63,133	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$255	\$707	\$463
Revenue Collected During FY 09:	\$56,951	\$256,671	\$120,052
Expenditures During FY 09:	\$57,905	\$279,368	\$115,323
Per Capita Revenue:	\$230	\$580	\$289
Per Capita Expenditures:	\$233	\$656	\$281
Revenues over (under) Expenditures:	-\$954	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	107.38%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$62,179	\$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:	\$19,965	\$78,289	\$
Total Unrestricted Net Assets:	\$42,214	\$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:	\$30,863	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$124	\$1,970	\$755
Revenue Collected During FY 09:	\$31,267	\$185,909	\$80,135
Expenditures During FY 09:	\$35,544	\$213,539	\$91,745
Per Capita Revenue:	\$126	\$382	\$198
Per Capita Expenditures:	\$143	\$515	\$226
Operating Income (loss):	-\$4,277	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	74.80%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$26,586	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$107	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmyra Village**

Unit Code: **056/090/32** County: **MACOUPIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$656,264**

Equalized Assessed Valuation: **\$3,987,095**

Population: **783**

Employees:

 Full Time: **3**

 Part Time: **28**

 Salaries Paid: **\$164,926**

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:	\$869,048	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,110	\$707	\$463
Revenue Collected During FY 09:	\$361,771	\$256,671	\$120,052
Expenditures During FY 09:	\$242,987	\$279,368	\$115,323
Per Capita Revenue:	\$462	\$580	\$289
Per Capita Expenditures:	\$310	\$656	\$281
Revenues over (under) Expenditures:	\$118,784	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	389.86%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$947,309	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,210	\$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:	\$142,669	\$78,289	\$
Total Unrestricted Net Assets:	\$804,640	\$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:	\$500,300	\$477,034	\$40,237
Per Capita Debt:	\$639	\$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:	\$411,262	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$525	\$1,970	\$755
Revenue Collected During FY 09:	\$354,568	\$185,909	\$80,135
Expenditures During FY 09:	\$413,277	\$213,539	\$91,745
Per Capita Revenue:	\$453	\$382	\$198
Per Capita Expenditures:	\$528	\$515	\$226
Operating Income (loss):	-\$58,709	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	95.11%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$393,076	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$502	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Heights City**

Unit Code: **016/435/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,316,822**

Equalized Assessed Valuation: **\$544,411,483**

Population: **12,960**

Employees:

 Full Time: **69**

 Part Time: **84**

 Salaries Paid: **\$5,217,121**

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:	\$3,648,928	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$282	\$543	\$377
Revenue Collected During FY 09:	\$11,352,342	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$10,896,969	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$876	\$711	\$550
Per Capita Expenditures:	\$841	\$723	\$559
Revenues over (under) Expenditures:	\$455,373	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	36.44%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,970,431	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$306	\$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:	\$314,860	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,794,270	\$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:	\$1,251,903	\$7,846,130	\$2,018,462
Per Capita Debt:	\$97	\$1,224	\$539
General Obligation Debt over EAV:	0.01%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,319,016	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$488	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,588,562	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,164,358	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$277	\$412	\$278
Per Capita Expenditures:	\$321	\$418	\$278
Operating Income (loss):	-\$575,796	-\$286	\$
Ratio of Retained Earnings to Expenditures:	137.91%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,743,220	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$443	\$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:	\$11,346,232	\$7,846,130	\$2,018,462
Per Capita Debt:	\$642	\$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:	\$2,531,489	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$143	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,135,847	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,490,465	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$461	\$412	\$278
Per Capita Expenditures:	\$254	\$418	\$278
Operating Income (loss):	\$3,645,382	-\$286	\$
Ratio of Retained Earnings to Expenditures:	133.43%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,991,654	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$339	\$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:	Palos Park Village		
Unit Code:	016/445/32	County:	COOK
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,691,857		
Equalized Assessed Valuation:	\$274,647,586		
Population:	4,689		
Employees:			
Full Time:	29		
Part Time:	24		
Salaries Paid:	\$2,565,229		

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:	\$1,522,665	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$325	\$543	\$377
Revenue Collected During FY 09:	\$4,516,536	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$4,723,616	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$963	\$711	\$550
Per Capita Expenditures:	\$1,007	\$723	\$559
Revenues over (under) Expenditures:	-\$207,080	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	28.57%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,349,763	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$288	\$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:	\$127,819	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,351,511	\$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:	\$3,261,516	\$7,846,130	\$2,018,462
Per Capita Debt:	\$696	\$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:	\$24,379,972	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$5,199	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,553,487	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,430,513	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$331	\$412	\$278
Per Capita Expenditures:	\$518	\$418	\$278
Operating Income (loss):	-\$877,026	-\$286	\$
Ratio of Retained Earnings to Expenditures:	967.18%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$23,507,460	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$5,013	\$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:	\$1,000,649	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$178	\$543	\$377
Revenue Collected During FY 09:	\$3,063,854	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,901,947	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$546	\$711	\$550
Per Capita Expenditures:	\$517	\$723	\$559
Revenues over (under) Expenditures:	\$161,907	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	47.00%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,364,028	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$243	\$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:	\$1,009,028	\$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:	\$231,825	\$7,846,130	\$2,018,462
Per Capita Debt:	\$41	\$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:	\$2,670,911	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$476	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,365,959	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,481,514	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$243	\$412	\$278
Per Capita Expenditures:	\$264	\$418	\$278
Operating Income (loss):	-\$115,555	-\$286	\$
Ratio of Retained Earnings to Expenditures:	178.45%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,643,733	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$471	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,740**

Equalized Assessed Valuation: **\$1,424,418**

Population: **340**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$20,538**

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:	\$65,885	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$194	\$707	\$463
Revenue Collected During FY 09:	\$72,277	\$256,671	\$120,052
Expenditures During FY 09:	\$84,897	\$279,368	\$115,323
Per Capita Revenue:	\$213	\$580	\$289
Per Capita Expenditures:	\$250	\$656	\$281
Revenues over (under) Expenditures:	-\$12,620	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	62.74%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$53,265	\$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:	\$53,265	\$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:	\$212,020	\$477,034	\$40,237
Per Capita Debt:	\$624	\$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:	\$583,346	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,716	\$1,970	\$755
Revenue Collected During FY 09:	\$101,832	\$185,909	\$80,135
Expenditures During FY 09:	\$112,424	\$213,539	\$91,745
Per Capita Revenue:	\$300	\$382	\$198
Per Capita Expenditures:	\$331	\$515	\$226
Operating Income (loss):	-\$10,592	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	509.46%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$572,754	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,685	\$1,842	\$768



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:	\$	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$	\$707	\$463
Revenue Collected During FY 09:	\$3,343	\$256,671	\$120,052
Expenditures During FY 09:	\$	\$279,368	\$115,323
Per Capita Revenue:	\$78	\$580	\$289
Per Capita Expenditures:	\$	\$656	\$281
Revenues over (under) Expenditures:	\$3,343	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	0.00%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$3,343	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$78	\$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:	\$2,177	\$78,289	\$
Total Unrestricted Net Assets:	\$27,224	\$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: **Papineau Village**

Unit Code: **038/090/32** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,050**

Equalized Assessed Valuation: **\$1,168,252**

Population: **200**

Employees:

 Full Time: **9**

 Part Time:

 Salaries Paid: **\$2,600**

Blended Component Units

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:	\$52,075	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$260	\$707	\$463
Revenue Collected During FY 09:	\$50,525	\$256,671	\$120,052
Expenditures During FY 09:	\$43,360	\$279,368	\$115,323
Per Capita Revenue:	\$253	\$580	\$289
Per Capita Expenditures:	\$217	\$656	\$281
Revenues over (under) Expenditures:	\$7,165	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	136.62%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$59,240	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$296	\$740	\$482
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$59,240	\$29,718	\$
<u>Net Assets</u>	<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:	\$19,431,870	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,141	\$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:	\$13,074,107	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,440	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,558,645	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,497,311	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$392	\$412	\$278
Per Capita Expenditures:	\$385	\$418	\$278
Operating Income (loss):	\$61,334	-\$286	\$
Ratio of Retained Earnings to Expenditures:	375.59%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,135,441	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,447	\$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:	\$846,846	\$7,846,130	\$2,018,462
Per Capita Debt:	\$128	\$1,224	\$539
General Obligation Debt over EAV:	1.33%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$68,566	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$10	\$1,386	\$1,061
Revenue Collected During FY 09:	\$946,566	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,143,130	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$143	\$412	\$278
Per Capita Expenditures:	\$173	\$418	\$278
Operating Income (loss):	-\$196,564	-\$286	\$
Ratio of Retained Earnings to Expenditures:	-11.20%	385.02%	322.51%
Ending Retained Earnings for FY 09:	-\$127,998	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	-\$19	\$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: **Park Forest Village**

Unit Code: 016/450/32 County: COOK

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,555,027

Equalized Assessed Valuation: \$219,491,270

Population: 22,687

Employees:

Full Time:	167
Part Time:	180
Salaries Paid:	\$12,163,848

Blended Component Units

Number Submitted = 3

- Fire Pension
- Housing Authority
- Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$13,213,308	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$582	\$543	\$377
Revenue Collected During FY 09:	\$22,939,951	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$23,369,222	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,011	\$711	\$550
Per Capita Expenditures:	\$1,030	\$723	\$559
Revenues over (under) Expenditures:	-\$429,271	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	51.97%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$12,144,252	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$535	\$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:	\$1,770,931	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,139,510	\$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:	\$27,513,755	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,213	\$1,224	\$539
General Obligation Debt over EAV:	6.11%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$19,293,074	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$850	\$1,386	\$1,061
Revenue Collected During FY 09:	\$8,819,714	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$8,159,765	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$389	\$412	\$278
Per Capita Expenditures:	\$360	\$418	\$278
Operating Income (loss):	\$659,949	-\$286	\$
Ratio of Retained Earnings to Expenditures:	241.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$19,692,534	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$868	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Park Ridge City**

Unit Code: **016/455/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,899,100**

Equalized Assessed Valuation: **\$2,025,625,686**

Population: **37,775**

Employees:

 Full Time: **246**

 Part Time: **123**

 Salaries Paid: **\$19,332,835**

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:	\$12,558,303	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$332	\$428	\$371
Revenue Collected During FY 09:	\$37,881,127	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$40,948,266	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,003	\$887	\$870
Per Capita Expenditures:	\$1,084	\$899	\$870
Revenues over (under) Expenditures:	-\$3,067,139	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	20.66%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$8,459,296	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$224	\$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:	\$4,475,840	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$16,920,850	\$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:	\$48,137,266	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,274	\$1,391	\$1,088
General Obligation Debt over EAV:	2.17%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$29,461,409	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$780	\$1,230	\$1,008
Revenue Collected During FY 09:	\$6,494,500	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$5,505,967	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$172	\$307	\$222
Per Capita Expenditures:	\$146	\$312	\$231
Operating Income (loss):	\$988,533	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	526.17%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$28,970,523	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$767	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Parkersburg Village**

Unit Code: **080/030/32** County: **RICHLAND**

Fiscal Year End: **5/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$585,910**

Equalized Assessed Valuation: **\$594,297**

Population: **230**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$12,779**

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:	\$56,106	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$244	\$707	\$463
Revenue Collected During FY 09:	\$37,733	\$256,671	\$120,052
Expenditures During FY 09:	\$42,286	\$279,368	\$115,323
Per Capita Revenue:	\$164	\$580	\$289
Per Capita Expenditures:	\$184	\$656	\$281
Revenues over (under) Expenditures:	-\$4,553	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	121.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$51,553	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$224	\$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:	\$55,644	\$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:	\$305,237	\$477,034	\$40,237
Per Capita Debt:	\$1,327	\$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:	\$1,340,516	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,828	\$1,970	\$755
Revenue Collected During FY 09:	\$76,712	\$185,909	\$80,135
Expenditures During FY 09:	\$114,779	\$213,539	\$91,745
Per Capita Revenue:	\$334	\$382	\$198
Per Capita Expenditures:	\$499	\$515	\$226
Operating Income (loss):	-\$38,067	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1134.75%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,302,449	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,663	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$790,765**

Equalized Assessed Valuation: **\$3,432,110**

Population: **606**

Employees:

 Full Time: **3**

 Part Time: **5**

 Salaries Paid: **\$106,352**

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:	\$120,567	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$199	\$707	\$463
Revenue Collected During FY 09:	\$249,244	\$256,671	\$120,052
Expenditures During FY 09:	\$250,043	\$279,368	\$115,323
Per Capita Revenue:	\$411	\$580	\$289
Per Capita Expenditures:	\$413	\$656	\$281
Revenues over (under) Expenditures:	-\$799	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	47.90%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$119,768	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$198	\$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:	\$150,625	\$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:	\$262,857	\$477,034	\$40,237
Per Capita Debt:	\$434	\$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:	\$341,853	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$564	\$1,970	\$755
Revenue Collected During FY 09:	\$238,993	\$185,909	\$80,135
Expenditures During FY 09:	\$260,763	\$213,539	\$91,745
Per Capita Revenue:	\$394	\$382	\$198
Per Capita Expenditures:	\$430	\$515	\$226
Operating Income (loss):	-\$21,770	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	122.75%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$320,083	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$528	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32** County: **GREENE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$80,184**

Equalized Assessed Valuation: **\$371,986**

Population: **129**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$9,600**

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:	\$17,521	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$136	\$707	\$463
Revenue Collected During FY 09:	\$20,829	\$256,671	\$120,052
Expenditures During FY 09:	\$21,911	\$279,368	\$115,323
Per Capita Revenue:	\$161	\$580	\$289
Per Capita Expenditures:	\$170	\$656	\$281
Revenues over (under) Expenditures:	-\$1,082	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	75.03%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$16,439	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$127	\$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:	\$16,439	\$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:	\$56,735	\$477,034	\$40,237
Per Capita Debt:	\$440	\$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:	\$201,854	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,565	\$1,970	\$755
Revenue Collected During FY 09:	\$64,949	\$185,909	\$80,135
Expenditures During FY 09:	\$58,075	\$213,539	\$91,745
Per Capita Revenue:	\$503	\$382	\$198
Per Capita Expenditures:	\$450	\$515	\$226
Operating Income (loss):	\$6,874	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	359.41%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$208,728	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,618	\$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:	\$486,964	\$477,034	\$40,237
Per Capita Debt:	\$616	\$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:	\$612,162	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$774	\$1,970	\$755
Revenue Collected During FY 09:	\$199,576	\$185,909	\$80,135
Expenditures During FY 09:	\$245,470	\$213,539	\$91,745
Per Capita Revenue:	\$252	\$382	\$198
Per Capita Expenditures:	\$310	\$515	\$226
Operating Income (loss):	-\$45,894	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	248.60%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$610,242	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$771	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **SANGAMON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,223,810**

Equalized Assessed Valuation: **\$29,474,389**

Population: **2,647**

Employees:

 Full Time: **20**

 Part Time: **16**

 Salaries Paid: **\$890,890**

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:	\$272,943	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$103	\$543	\$377
Revenue Collected During FY 09:	\$972,982	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,137,018	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$368	\$711	\$550
Per Capita Expenditures:	\$430	\$723	\$559
Revenues over (under) Expenditures:	-\$164,036	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	9.58%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$108,907	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$41	\$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:	\$50	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$108,857	\$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:	\$3,344,025	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,263	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,708,987	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,864,480	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$646	\$412	\$278
Per Capita Expenditures:	\$704	\$418	\$278
Operating Income (loss):	-\$155,493	-\$286	\$
Ratio of Retained Earnings to Expenditures:	171.01%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,188,532	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,205	\$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:	\$2,902,701	\$7,846,130	\$2,018,462
Per Capita Debt:	\$641	\$1,224	\$539
General Obligation Debt over EAV:	6.35%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,517,710	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$335	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,227,349	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,189,779	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$271	\$412	\$278
Per Capita Expenditures:	\$263	\$418	\$278
Operating Income (loss):	\$37,570	-\$286	\$
Ratio of Retained Earnings to Expenditures:	127.67%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,518,977	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$336	\$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:	\$978,224	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$927	\$1,386	\$1,061
Revenue Collected During FY 09:	\$257,031	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$116,549	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$244	\$412	\$278
Per Capita Expenditures:	\$110	\$418	\$278
Operating Income (loss):	\$140,482	-\$286	\$
Ratio of Retained Earnings to Expenditures:	959.86%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,118,706	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$107,725	\$477,034	\$40,237
Per Capita Debt:	\$623	\$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:	\$33,538	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$194	\$1,970	\$755
Revenue Collected During FY 09:	\$30,439	\$185,909	\$80,135
Expenditures During FY 09:	\$28,575	\$213,539	\$91,745
Per Capita Revenue:	\$176	\$382	\$198
Per Capita Expenditures:	\$165	\$515	\$226
Operating Income (loss):	\$1,864	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	128.60%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$36,747	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$212	\$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:	\$1,390,625	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,783	\$1,970	\$755
Revenue Collected During FY 09:	\$146,170	\$185,909	\$80,135
Expenditures During FY 09:	\$171,241	\$213,539	\$91,745
Per Capita Revenue:	\$187	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	-\$25,071	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	823.69%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,410,488	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,808	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pecatonica Village**

Unit Code: **101/030/32** County: **WINNEBAGO**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,148,425**

Equalized Assessed Valuation: **\$31,990,423**

Population: **1,997**

Employees:

 Full Time: **4**

 Part Time: **18**

 Salaries Paid: **\$268,352**

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:	\$990,477	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$496	\$543	\$377
Revenue Collected During FY 09:	\$834,556	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$832,918	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$418	\$711	\$550
Per Capita Expenditures:	\$417	\$723	\$559
Revenues over (under) Expenditures:	\$1,638	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	119.11%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$992,115	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$497	\$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:	\$992,115	\$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:	\$1,172,900	\$7,846,130	\$2,018,462
Per Capita Debt:	\$587	\$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:	\$2,598,398	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,301	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,235,038	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$816,359	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$618	\$412	\$278
Per Capita Expenditures:	\$409	\$418	\$278
Operating Income (loss):	\$418,679	-\$286	\$
Ratio of Retained Earnings to Expenditures:	369.58%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,017,077	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,511	\$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:	\$3,652,097	\$77,493,581	\$48,137,266
Per Capita Debt:	\$109	\$1,391	\$1,088
General Obligation Debt over EAV:	0.83%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$19,453,840	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$581	\$1,230	\$1,008
Revenue Collected During FY 09:	\$5,359,483	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$4,498,792	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$160	\$307	\$222
Per Capita Expenditures:	\$134	\$312	\$231
Operating Income (loss):	\$860,691	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	448.63%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$20,182,723	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$602	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Peoria City**

Unit Code: **072/065/30** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$231,525,216**

Equalized Assessed Valuation: **\$1,945,751,863**

Population: **121,170**

Employees:

 Full Time: **859**

 Part Time: **54**

 Salaries Paid: **\$64,655,358**

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization
 Firemen's Pension Fund of Peoria
 Peoria Foreign Fire Insurance Board
 Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$45,009,721	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$371	\$428	\$371
Revenue Collected During FY 09:	\$135,411,521	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$138,377,943	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,118	\$887	\$870
Per Capita Expenditures:	\$1,142	\$899	\$870
Revenues over (under) Expenditures:	-\$2,966,422	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	28.57%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$39,530,822	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$326	\$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:	\$63,707,057	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$138,035,376	\$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:	\$227,440,461	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,877	\$1,391	\$1,088
General Obligation Debt over EAV:	8.95%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$890,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$143	\$1,224	\$539
General Obligation Debt over EAV:	0.97%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,369,038	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$541	\$1,386	\$1,061
Revenue Collected During FY 09:	\$808,484	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$894,433	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$130	\$412	\$278
Per Capita Expenditures:	\$144	\$418	\$278
Operating Income (loss):	-\$85,949	-\$286	\$
Ratio of Retained Earnings to Expenditures:	367.06%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,283,089	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$527	\$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:	\$2,377,776	\$7,846,130	\$2,018,462
Per Capita Debt:	\$610	\$1,224	\$539
General Obligation Debt over EAV:	2.08%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,171,128	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,326	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,259,492	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,234,639	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$323	\$412	\$278
Per Capita Expenditures:	\$317	\$418	\$278
Operating Income (loss):	\$24,853	-\$286	\$
Ratio of Retained Earnings to Expenditures:	421.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,205,650	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,335	\$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:	\$430,015	\$7,846,130	\$2,018,462
Per Capita Debt:	\$263	\$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:	\$390,783	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$239	\$1,386	\$1,061
Revenue Collected During FY 09:	\$293,142	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$168,996	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$179	\$412	\$278
Per Capita Expenditures:	\$103	\$418	\$278
Operating Income (loss):	\$124,146	-\$286	\$
Ratio of Retained Earnings to Expenditures:	298.84%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$505,029	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$309	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Perry Village**

Unit Code: **075/075/32** County: **PIKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$434,000**

Equalized Assessed Valuation: **\$1,886,083**

Population: **437**

Employees:

 Full Time: **1**

 Part Time: **13**

 Salaries Paid: **\$48,169**

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:	\$322,540	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$738	\$707	\$463
Revenue Collected During FY 09:	\$118,501	\$256,671	\$120,052
Expenditures During FY 09:	\$71,902	\$279,368	\$115,323
Per Capita Revenue:	\$271	\$580	\$289
Per Capita Expenditures:	\$165	\$656	\$281
Revenues over (under) Expenditures:	\$46,599	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	513.39%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$369,139	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$845	\$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:	\$1,303	\$78,289	\$
Total Unrestricted Net Assets:	\$367,836	\$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:	\$322,337	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$738	\$1,970	\$755
Revenue Collected During FY 09:	\$77,871	\$185,909	\$80,135
Expenditures During FY 09:	\$113,382	\$213,539	\$91,745
Per Capita Revenue:	\$178	\$382	\$198
Per Capita Expenditures:	\$259	\$515	\$226
Operating Income (loss):	-\$35,511	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	252.97%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$286,826	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$656	\$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:	\$27,253,113	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,771	\$1,224	\$539
General Obligation Debt over EAV:	5.81%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$63,691,125	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$6,476	\$1,386	\$1,061
Revenue Collected During FY 09:	\$21,210,048	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$19,673,427	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$2,157	\$412	\$278
Per Capita Expenditures:	\$2,000	\$418	\$278
Operating Income (loss):	\$1,536,621	-\$286	\$
Ratio of Retained Earnings to Expenditures:	340.49%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$66,986,082	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$6,811	\$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

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Petersburg City**

Unit Code: **065/025/30** County: **MENARD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,898,097**

Equalized Assessed Valuation: **\$28,205,824**

Population: **2,207**

Employees:

 Full Time: **20**

 Part Time: **38**

 Salaries Paid: **\$768,491**

Blended Component Units

Number Submitted = 1
Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$925,610	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$419	\$543	\$377
Revenue Collected During FY 09:	\$1,045,497	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,134,861	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$474	\$711	\$550
Per Capita Expenditures:	\$514	\$723	\$559
Revenues over (under) Expenditures:	-\$89,364	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	79.04%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$896,941	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$406	\$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:	\$458,424	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$465,451	\$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:	\$4,801,841	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,176	\$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:	\$4,920,841	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,230	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,117,951	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,288,356	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$507	\$412	\$278
Per Capita Expenditures:	\$584	\$418	\$278
Operating Income (loss):	-\$170,405	-\$286	\$
Ratio of Retained Earnings to Expenditures:	407.53%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,250,436	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,379	\$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:	\$1,492	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$38	\$707	\$463
Revenue Collected During FY 09:	\$4,130	\$256,671	\$120,052
Expenditures During FY 09:	\$3,082	\$279,368	\$115,323
Per Capita Revenue:	\$106	\$580	\$289
Per Capita Expenditures:	\$79	\$656	\$281
Revenues over (under) Expenditures:	\$1,048	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	82.41%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$2,540	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$65	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$23,243	\$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: **Philo Village**

Unit Code: **010/075/32** County: **CHAMPAIGN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$710,800**

Equalized Assessed Valuation: **\$21,588,004**

Population: **1,560**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$101,006**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$617,099	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$396	\$543	\$377
Revenue Collected During FY 09:	\$520,342	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$650,106	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$334	\$711	\$550
Per Capita Expenditures:	\$417	\$723	\$559
Revenues over (under) Expenditures:	-\$129,764	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	81.88%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$532,335	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$341	\$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:	\$26,124	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$506,211	\$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:	\$379,500	\$7,846,130	\$2,018,462
Per Capita Debt:	\$243	\$1,224	\$539
General Obligation Debt over EAV:	1.55%	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

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: 003/030/32 County: BOND

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,346,699

Equalized Assessed Valuation: \$3,221,495

Population: 653

Employees:

 Full Time: 2

 Part Time: 13

 Salaries Paid: \$117,243

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:	\$549,434	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$841	\$707	\$463
Revenue Collected During FY 09:	\$206,279	\$256,671	\$120,052
Expenditures During FY 09:	\$141,705	\$279,368	\$115,323
Per Capita Revenue:	\$316	\$580	\$289
Per Capita Expenditures:	\$217	\$656	\$281
Revenues over (under) Expenditures:	\$64,574	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	433.30%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$614,008	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$940	\$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:	\$614,008	\$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:	\$309,500	\$477,034	\$40,237
Per Capita Debt:	\$474	\$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:	\$2,256,156	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,455	\$1,970	\$755
Revenue Collected During FY 09:	\$456,352	\$185,909	\$80,135
Expenditures During FY 09:	\$422,934	\$213,539	\$91,745
Per Capita Revenue:	\$699	\$382	\$198
Per Capita Expenditures:	\$648	\$515	\$226
Operating Income (loss):	\$33,418	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	541.35%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,289,574	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,506	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pinckneyville City**

Unit Code: 073/020/30 County: PERRY

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,424,773

Equalized Assessed Valuation: \$30,986,347

Population: 5,464

Employees:

 Full Time: 32

 Part Time: 1

 Salaries Paid: \$1,144,342

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$13,137,424	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$2,404	\$543	\$377
Revenue Collected During FY 09:	\$2,484,037	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,344,661	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$455	\$711	\$550
Per Capita Expenditures:	\$429	\$723	\$559
Revenues over (under) Expenditures:	\$139,376	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	151.38%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,549,398	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$650	\$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:	\$1,756,231	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,325,814	\$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:	\$6,162,505	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,128	\$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:	\$9,011,554	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,649	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,397,440	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,125,779	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$805	\$412	\$278
Per Capita Expenditures:	\$755	\$418	\$278
Operating Income (loss):	\$271,661	-\$286	\$
Ratio of Retained Earnings to Expenditures:	215.37%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,885,617	\$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

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pingree Grove Village**

Unit Code: **045/075/32** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,106,856**

Equalized Assessed Valuation: **\$111,230,756**

Population: **3,986**

Employees:

 Full Time: **10**

 Part Time: **15**

 Salaries Paid: **\$853,876**

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:	\$1,365,486	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$343	\$543	\$377
Revenue Collected During FY 09:	\$1,573,035	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,867,843	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$395	\$711	\$550
Per Capita Expenditures:	\$469	\$723	\$559
Revenues over (under) Expenditures:	-\$294,808	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	52.56%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$981,695	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$246	\$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:	\$478,226	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$6,109,668	\$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:	\$3,716,838	\$7,846,130	\$2,018,462
Per Capita Debt:	\$932	\$1,224	\$539
General Obligation Debt over EAV:	2.24%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$36,431,036	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$9,140	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,433,182	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,516,613	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$360	\$412	\$278
Per Capita Expenditures:	\$631	\$418	\$278
Operating Income (loss):	-\$1,083,431	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1404.57%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$35,347,605	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$8,868	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Piper City Village**

Unit Code: **027/040/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$649,443**

Equalized Assessed Valuation: **\$7,215,432**

Population: **765**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$95,649**

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:	\$136,583	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$179	\$707	\$463
Revenue Collected During FY 09:	\$330,157	\$256,671	\$120,052
Expenditures During FY 09:	\$331,112	\$279,368	\$115,323
Per Capita Revenue:	\$432	\$580	\$289
Per Capita Expenditures:	\$433	\$656	\$281
Revenues over (under) Expenditures:	-\$955	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	40.96%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$135,628	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$177	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$135,628	\$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:	\$49,262	\$477,034	\$40,237
Per Capita Debt:	\$64	\$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:	\$177,531	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$232	\$1,970	\$755
Revenue Collected During FY 09:	\$179,877	\$185,909	\$80,135
Expenditures During FY 09:	\$185,995	\$213,539	\$91,745
Per Capita Revenue:	\$235	\$382	\$198
Per Capita Expenditures:	\$243	\$515	\$226
Operating Income (loss):	-\$6,118	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	92.16%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$171,413	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$224	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,251,656**

Equalized Assessed Valuation: **\$2,822,926**

Population: **584**

Employees:

 Full Time: **4**

 Part Time: **5**

 Salaries Paid: **\$205,475**

Blended Component Units

Number Submitted = 1
Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$767,123	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,314	\$707	\$463
Revenue Collected During FY 09:	\$173,019	\$256,671	\$120,052
Expenditures During FY 09:	\$278,213	\$279,368	\$115,323
Per Capita Revenue:	\$296	\$580	\$289
Per Capita Expenditures:	\$476	\$656	\$281
Revenues over (under) Expenditures:	-\$105,194	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	242.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$675,840	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,157	\$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:	\$190,643	\$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:	\$148,000	\$477,034	\$40,237
Per Capita Debt:	\$253	\$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:	\$2,077,502	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,557	\$1,970	\$755
Revenue Collected During FY 09:	\$969,685	\$185,909	\$80,135
Expenditures During FY 09:	\$964,900	\$213,539	\$91,745
Per Capita Revenue:	\$1,660	\$382	\$198
Per Capita Expenditures:	\$1,652	\$515	\$226
Operating Income (loss):	\$4,785	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	214.36%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,068,376	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,542	\$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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,375,517	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$309	\$543	\$377
Revenue Collected During FY 09:	\$1,774,491	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,195,163	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$398	\$711	\$550
Per Capita Expenditures:	\$493	\$723	\$559
Revenues over (under) Expenditures:	-\$420,672	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	47.86%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,050,659	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$236	\$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:	\$1,262,239	\$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:	\$1,361,271	\$7,846,130	\$2,018,462
Per Capita Debt:	\$306	\$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:	\$4,575,932	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,028	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,135,109	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,157,183	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$929	\$412	\$278
Per Capita Expenditures:	\$934	\$418	\$278
Operating Income (loss):	-\$22,074	-\$286	\$
Ratio of Retained Earnings to Expenditures:	114.50%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$4,760,143	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,069	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Plainfield Village**

Unit Code: 099/100/32 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$82,579,561

Equalized Assessed Valuation: \$1,381,388,040

Population: 37,334

Employees:

 Full Time: 154

 Part Time: 10

 Salaries Paid: \$11,382,299

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:	\$9,022,110	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$242	\$428	\$371
Revenue Collected During FY 09:	\$20,838,862	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$21,549,285	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$558	\$887	\$870
Per Capita Expenditures:	\$577	\$899	\$870
Revenues over (under) Expenditures:	-\$710,423	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	22.98%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$4,951,702	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$133	\$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:	\$663,770	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	-\$7,785,629	\$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:	\$70,419,066	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,886	\$1,391	\$1,088
General Obligation Debt over EAV:	3.84%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$101,261,397	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$2,712	\$1,230	\$1,008
Revenue Collected During FY 09:	\$10,223,926	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$12,553,148	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$274	\$307	\$222
Per Capita Expenditures:	\$336	\$312	\$231
Operating Income (loss):	-\$2,329,222	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	812.84%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$102,037,270	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$2,733	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plainville Village**

Unit Code: **001/065/32** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,835**

Equalized Assessed Valuation: **\$1,419,940**

Population: **248**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$21,140**

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:	\$105,435	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$425	\$707	\$463
Revenue Collected During FY 09:	\$56,484	\$256,671	\$120,052
Expenditures During FY 09:	\$49,987	\$279,368	\$115,323
Per Capita Revenue:	\$228	\$580	\$289
Per Capita Expenditures:	\$202	\$656	\$281
Revenues over (under) Expenditures:	\$6,497	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	223.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$111,932	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$451	\$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:	\$111,932	\$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:	\$5,000	\$477,034	\$40,237
Per Capita Debt:	\$20	\$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:	\$645,330	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,602	\$1,970	\$755
Revenue Collected During FY 09:	\$76,250	\$185,909	\$80,135
Expenditures During FY 09:	\$35,199	\$213,539	\$91,745
Per Capita Revenue:	\$307	\$382	\$198
Per Capita Expenditures:	\$142	\$515	\$226
Operating Income (loss):	\$41,051	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1950.00%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$686,381	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,768	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Plano City**

Unit Code: **047/030/30** County: **KENDALL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,180,695**

Equalized Assessed Valuation: **\$251,201,617**

Population: **10,693**

Employees:

 Full Time: **55**

 Part Time: **13**

 Salaries Paid: **\$2,811,328**

Blended Component Units

Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,609,021	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$338	\$543	\$377
Revenue Collected During FY 09:	\$6,397,065	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$5,886,328	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$598	\$711	\$550
Per Capita Expenditures:	\$550	\$723	\$559
Revenues over (under) Expenditures:	\$510,737	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	67.50%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,973,555	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$372	\$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:	\$1,495,612	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,371,326	\$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:	\$3,021,085	\$7,846,130	\$2,018,462
Per Capita Debt:	\$283	\$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:	\$47,569,520	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$4,449	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,365,068	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,795,289	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$221	\$412	\$278
Per Capita Expenditures:	\$261	\$418	\$278
Operating Income (loss):	-\$430,221	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1683.94%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$47,070,938	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,402	\$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:	\$296,520	\$477,034	\$40,237
Per Capita Debt:	\$303	\$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:	\$2,084,699	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,127	\$1,970	\$755
Revenue Collected During FY 09:	\$575,688	\$185,909	\$80,135
Expenditures During FY 09:	\$581,505	\$213,539	\$91,745
Per Capita Revenue:	\$587	\$382	\$198
Per Capita Expenditures:	\$593	\$515	\$226
Operating Income (loss):	-\$5,817	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	357.50%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,078,882	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,121	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Plains Village**

Unit Code: 083/090/32 County: SANGAMON

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,780,460

Equalized Assessed Valuation: \$9,826,121

Population: 777

Employees:

 Full Time: 2

 Part Time: 10

 Salaries Paid: \$226,816

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:	\$260,212	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$335	\$707	\$463
Revenue Collected During FY 09:	\$255,463	\$256,671	\$120,052
Expenditures During FY 09:	\$277,722	\$279,368	\$115,323
Per Capita Revenue:	\$329	\$580	\$289
Per Capita Expenditures:	\$357	\$656	\$281
Revenues over (under) Expenditures:	-\$22,259	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	85.68%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$237,953	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$306	\$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:	\$80,391	\$78,289	\$
Total Unrestricted Net Assets:	\$157,562	\$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:	\$2,146,733	\$477,034	\$40,237
Per Capita Debt:	\$2,763	\$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:	\$3,079,279	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,963	\$1,970	\$755
Revenue Collected During FY 09:	\$2,413,741	\$185,909	\$80,135
Expenditures During FY 09:	\$329,314	\$213,539	\$91,745
Per Capita Revenue:	\$3,106	\$382	\$198
Per Capita Expenditures:	\$424	\$515	\$226
Operating Income (loss):	\$2,084,427	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1568.02%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$5,163,706	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$6,646	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plymouth Village**

Unit Code: **034/065/32** County: **HANCOCK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$853,550**

Equalized Assessed Valuation: **\$1,490,927**

Population: **521**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$44,251**

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:	\$849,913	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,631	\$707	\$463
Revenue Collected During FY 09:	\$129,724	\$256,671	\$120,052
Expenditures During FY 09:	\$143,318	\$279,368	\$115,323
Per Capita Revenue:	\$249	\$580	\$289
Per Capita Expenditures:	\$275	\$656	\$281
Revenues over (under) Expenditures:	-\$13,594	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	582.15%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$834,319	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,601	\$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:	\$197,155	\$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:	\$680,000	\$477,034	\$40,237
Per Capita Debt:	\$1,305	\$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:	\$2,638,760	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,065	\$1,970	\$755
Revenue Collected During FY 09:	\$160,549	\$185,909	\$80,135
Expenditures During FY 09:	\$203,372	\$213,539	\$91,745
Per Capita Revenue:	\$308	\$382	\$198
Per Capita Expenditures:	\$390	\$515	\$226
Operating Income (loss):	-\$42,823	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1277.43%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,597,937	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$4,986	\$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:	\$783,000	\$477,034	\$40,237
Per Capita Debt:	\$1,044	\$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:	\$529,533	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$706	\$1,970	\$755
Revenue Collected During FY 09:	\$222,885	\$185,909	\$80,135
Expenditures During FY 09:	\$308,237	\$213,539	\$91,745
Per Capita Revenue:	\$297	\$382	\$198
Per Capita Expenditures:	\$411	\$515	\$226
Operating Income (loss):	-\$85,352	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	144.10%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$444,181	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$592	\$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:	\$766,216	\$7,846,130	\$2,018,462
Per Capita Debt:	\$309	\$1,224	\$539
General Obligation Debt over EAV:	2.55%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,274,041	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$916	\$1,386	\$1,061
Revenue Collected During FY 09:	\$731,222	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$731,294	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$295	\$412	\$278
Per Capita Expenditures:	\$295	\$418	\$278
Operating Income (loss):	-\$72	-\$286	\$
Ratio of Retained Earnings to Expenditures:	310.95%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,273,969	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$916	\$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:	\$2,581,687	\$7,846,130	\$2,018,462
Per Capita Debt:	\$218	\$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:	\$9,724,145	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$820	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,489,239	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,397,572	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$126	\$412	\$278
Per Capita Expenditures:	\$118	\$418	\$278
Operating Income (loss):	\$91,667	-\$286	\$
Ratio of Retained Earnings to Expenditures:	673.18%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,408,162	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$793	\$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:	\$	\$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

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Poplar Grove Village**

Unit Code: 004/020/32 County: BOONE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,322,521

Equalized Assessed Valuation: \$122,829,535

Population: 4,000

Employees:

 Full Time: 7

 Part Time: 1

 Salaries Paid: \$401,407

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$892,094	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$223	\$543	\$377
Revenue Collected During FY 09:	\$1,002,555	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,380,661	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$251	\$711	\$550
Per Capita Expenditures:	\$345	\$723	\$559
Revenues over (under) Expenditures:	-\$378,106	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	41.43%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$572,037	\$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:	\$269,995	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$1,126,166	\$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:	\$11,246,642	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,812	\$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:	\$1,232,106	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$308	\$1,386	\$1,061
Revenue Collected During FY 09:	\$933,189	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,616,181	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$233	\$412	\$278
Per Capita Expenditures:	\$404	\$418	\$278
Operating Income (loss):	-\$682,992	-\$286	\$
Ratio of Retained Earnings to Expenditures:	22.10%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$357,097	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$89	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Port Barrington Village**

Unit Code: **063/030/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$797,350**

Equalized Assessed Valuation: **\$65,369,796**

Population: **1,000**

Employees:

 Full Time: **3**

 Part Time: **8**

 Salaries Paid: **\$217,444**

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:	\$901,281	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$901	\$707	\$463
Revenue Collected During FY 09:	\$651,833	\$256,671	\$120,052
Expenditures During FY 09:	\$598,280	\$279,368	\$115,323
Per Capita Revenue:	\$652	\$580	\$289
Per Capita Expenditures:	\$598	\$656	\$281
Revenues over (under) Expenditures:	\$53,553	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	159.60%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$954,834	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$955	\$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:	\$247,909	\$78,289	\$
Total Unrestricted Net Assets:	\$760,816	\$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:	\$878,374	\$477,034	\$40,237
Per Capita Debt:	\$878	\$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: **Port Byron Village**

Unit Code: **081/060/32** County: **ROCK ISLAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,794,979**

Equalized Assessed Valuation: **\$27,692,285**

Population: **1,600**

Employees:

 Full Time: **3**

 Part Time: **52**

 Salaries Paid: **\$217,617**

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:	\$337,734	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$211	\$543	\$377
Revenue Collected During FY 09:	\$1,275,872	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,294,186	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$797	\$711	\$550
Per Capita Expenditures:	\$809	\$723	\$559
Revenues over (under) Expenditures:	-\$18,314	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	31.52%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$407,933	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$255	\$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:	\$48,121	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$359,812	\$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:	\$1,280,379	\$7,846,130	\$2,018,462
Per Capita Debt:	\$800	\$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:	\$769,297	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$481	\$1,386	\$1,061
Revenue Collected During FY 09:	\$482,708	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$502,545	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$302	\$412	\$278
Per Capita Expenditures:	\$314	\$418	\$278
Operating Income (loss):	-\$19,837	-\$286	\$
Ratio of Retained Earnings to Expenditures:	181.27%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$910,947	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$569	\$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

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:	\$2,661,069	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$542	\$543	\$377
Revenue Collected During FY 09:	\$3,798,535	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,933,634	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$774	\$711	\$550
Per Capita Expenditures:	\$802	\$723	\$559
Revenues over (under) Expenditures:	-\$135,099	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	73.07%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,874,174	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$586	\$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:	\$2,911,241	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$393,440	\$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:	\$2,593,791	\$7,846,130	\$2,018,462
Per Capita Debt:	\$529	\$1,224	\$539
General Obligation Debt over EAV:	3.08%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,298,881	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$468	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,341,863	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,362,429	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$273	\$412	\$278
Per Capita Expenditures:	\$278	\$418	\$278
Operating Income (loss):	-\$20,566	-\$286	\$
Ratio of Retained Earnings to Expenditures:	162.22%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,210,111	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$450	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$197,437	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$262	\$707	\$463
Revenue Collected During FY 09:	\$244,654	\$256,671	\$120,052
Expenditures During FY 09:	\$219,252	\$279,368	\$115,323
Per Capita Revenue:	\$325	\$580	\$289
Per Capita Expenditures:	\$291	\$656	\$281
Revenues over (under) Expenditures:	\$25,402	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	94.89%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$208,052	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$276	\$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:	\$61,449	\$78,289	\$
Total Unrestricted Net Assets:	\$169,084	\$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:	\$808,858	\$477,034	\$40,237
Per Capita Debt:	\$1,074	\$1,068	\$110
General Obligation Debt over EAV:	5.54%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,570,572	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,086	\$1,970	\$755
Revenue Collected During FY 09:	\$396,276	\$185,909	\$80,135
Expenditures During FY 09:	\$247,987	\$213,539	\$91,745
Per Capita Revenue:	\$526	\$382	\$198
Per Capita Expenditures:	\$329	\$515	\$226
Operating Income (loss):	\$148,289	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	693.43%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,719,627	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,284	\$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:	\$875,000	\$477,034	\$40,237
Per Capita Debt:	\$1,898	\$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:	\$1,480,115	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,211	\$1,970	\$755
Revenue Collected During FY 09:	\$165,619	\$185,909	\$80,135
Expenditures During FY 09:	\$175,213	\$213,539	\$91,745
Per Capita Revenue:	\$359	\$382	\$198
Per Capita Expenditures:	\$380	\$515	\$226
Operating Income (loss):	-\$9,594	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	837.28%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,467,021	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,182	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: 079/045/32 County: RANDOLPH

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,039,185

Equalized Assessed Valuation: \$3,798,518

Population: 613

Employees:

 Full Time: 1

 Part Time: 4

 Salaries Paid: \$82,322

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:	\$591,179	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$964	\$707	\$463
Revenue Collected During FY 09:	\$220,001	\$256,671	\$120,052
Expenditures During FY 09:	\$192,905	\$279,368	\$115,323
Per Capita Revenue:	\$359	\$580	\$289
Per Capita Expenditures:	\$315	\$656	\$281
Revenues over (under) Expenditures:	\$27,096	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	345.93%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$667,311	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,089	\$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:	\$662,494	\$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:	\$733,312	\$477,034	\$40,237
Per Capita Debt:	\$1,196	\$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:	\$1,119,228	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,826	\$1,970	\$755
Revenue Collected During FY 09:	\$194,423	\$185,909	\$80,135
Expenditures During FY 09:	\$183,986	\$213,539	\$91,745
Per Capita Revenue:	\$317	\$382	\$198
Per Capita Expenditures:	\$300	\$515	\$226
Operating Income (loss):	\$10,437	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	587.34%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,080,629	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,763	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Prairie Grove Village**

Unit Code: **063/092/32** County: **MCHENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,332,197**

Equalized Assessed Valuation: **\$109,437,813**

Population: **1,718**

Employees:

 Full Time: **5**

 Part Time: **15**

 Salaries Paid: **\$490,909**

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:	\$544,725	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$317	\$543	\$377
Revenue Collected During FY 09:	\$1,416,063	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$2,053,289	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$824	\$711	\$550
Per Capita Expenditures:	\$1,195	\$723	\$559
Revenues over (under) Expenditures:	-\$637,226	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.47%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$954,102	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$555	\$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:	\$449,079	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$518,719	\$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:	\$1,082,547	\$7,846,130	\$2,018,462
Per Capita Debt:	\$630	\$1,224	\$539
General Obligation Debt over EAV:	0.91%	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

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Princeton City		
Unit Code:	006/090/30	County:	BUREAU
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,569,855		
Equalized Assessed Valuation:	\$140,110,085		
Population:	7,501		
Employees:			
Full Time:	428		
Part Time:	46		
Salaries Paid:	\$24,194,719		

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:	\$41,412,527	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$5,521	\$543	\$377
Revenue Collected During FY 09:	\$9,631,870	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$13,632,795	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,284	\$711	\$550
Per Capita Expenditures:	\$1,817	\$723	\$559
Revenues over (under) Expenditures:	-\$4,000,925	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	294.12%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$40,096,277	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$5,345	\$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:	\$1,720,455	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$3,081,046	\$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:	\$15,687,516	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,091	\$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:	\$25,207,044	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,360	\$1,386	\$1,061
Revenue Collected During FY 09:	\$9,815,331	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$11,205,336	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,309	\$412	\$278
Per Capita Expenditures:	\$1,494	\$418	\$278
Operating Income (loss):	-\$1,390,005	-\$286	\$
Ratio of Retained Earnings to Expenditures:	213.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$23,937,861	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,191	\$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:	\$1,691,725	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,044	\$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:	\$1,528,171	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$943	\$1,386	\$1,061
Revenue Collected During FY 09:	\$738,132	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$757,538	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$455	\$412	\$278
Per Capita Expenditures:	\$467	\$418	\$278
Operating Income (loss):	-\$19,406	-\$286	\$
Ratio of Retained Earnings to Expenditures:	201.94%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,529,765	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$944	\$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:	\$177,058	\$7,846,130	\$2,018,462
Per Capita Debt:	\$84	\$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:	\$19,714	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$9	\$1,386	\$1,061
Revenue Collected During FY 09:	\$261,850	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$272,357	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$125	\$412	\$278
Per Capita Expenditures:	\$130	\$418	\$278
Operating Income (loss):	-\$10,507	-\$286	\$
Ratio of Retained Earnings to Expenditures:	3.38%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$9,207	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4	\$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:	\$17,145,629	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,068	\$1,224	\$539
General Obligation Debt over EAV:	1.51%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$49,469,375	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,083	\$1,386	\$1,061
Revenue Collected During FY 09:	\$692,080	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,406,109	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$43	\$412	\$278
Per Capita Expenditures:	\$88	\$418	\$278
Operating Income (loss):	-\$714,029	-\$286	\$
Ratio of Retained Earnings to Expenditures:	3600.08%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$50,621,074	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,155	\$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:	\$47,216	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$192	\$707	\$463
Revenue Collected During FY 09:	\$326,138	\$256,671	\$120,052
Expenditures During FY 09:	\$322,917	\$279,368	\$115,323
Per Capita Revenue:	\$1,326	\$580	\$289
Per Capita Expenditures:	\$1,313	\$656	\$281
Revenues over (under) Expenditures:	\$3,221	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	14.84%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$47,937	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$195	\$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:	\$27,650	\$78,289	\$
Total Unrestricted Net Assets:	\$31,034	\$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:	\$96,386	\$477,034	\$40,237
Per Capita Debt:	\$392	\$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:	\$1,364,901	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$5,548	\$1,970	\$755
Revenue Collected During FY 09:	\$71,912	\$185,909	\$80,135
Expenditures During FY 09:	\$107,303	\$213,539	\$91,745
Per Capita Revenue:	\$292	\$382	\$198
Per Capita Expenditures:	\$436	\$515	\$226
Operating Income (loss):	-\$35,391	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1241.35%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,332,010	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$5,415	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Quincy City**

Unit Code: **001/070/30** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,074,003**

Equalized Assessed Valuation: **\$517,749,435**

Population: **39,983**

Employees:

 Full Time: **368**

 Part Time: **53**

 Salaries Paid: **\$19,895,227**

Blended Component Units

Number Submitted = 2

Library

Woodland Cemetery

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$7,694,792	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$192	\$428	\$371
Revenue Collected During FY 09:	\$24,500,783	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$25,066,674	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$613	\$887	\$870
Per Capita Expenditures:	\$627	\$899	\$870
Revenues over (under) Expenditures:	-\$565,891	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	38.70%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$9,701,720	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$243	\$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:	\$7,110,072	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$3,088,797	\$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:	\$23,119,204	\$77,493,581	\$48,137,266
Per Capita Debt:	\$578	\$1,391	\$1,088
General Obligation Debt over EAV:	2.70%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$76,581,397	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$1,915	\$1,230	\$1,008
Revenue Collected During FY 09:	\$8,890,007	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$11,986,297	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$222	\$307	\$222
Per Capita Expenditures:	\$300	\$312	\$231
Operating Income (loss):	-\$3,096,290	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	617.49%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$74,013,883	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$1,851	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Radom Village**

Unit Code: 095/050/32 County: WASHINGTO

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$349,920

Equalized Assessed Valuation: \$1,416,931

Population: 395

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$17,100

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:	\$113,518	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$287	\$707	\$463
Revenue Collected During FY 09:	\$102,693	\$256,671	\$120,052
Expenditures During FY 09:	\$99,336	\$279,368	\$115,323
Per Capita Revenue:	\$260	\$580	\$289
Per Capita Expenditures:	\$251	\$656	\$281
Revenues over (under) Expenditures:	\$3,357	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	121.18%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$120,375	\$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:	\$	\$78,289	\$
Total Unrestricted Net Assets:	\$120,375	\$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:	\$26,000	\$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:	\$293,029	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$742	\$1,970	\$755
Revenue Collected During FY 09:	\$54,775	\$185,909	\$80,135
Expenditures During FY 09:	\$106,627	\$213,539	\$91,745
Per Capita Revenue:	\$139	\$382	\$198
Per Capita Expenditures:	\$270	\$515	\$226
Operating Income (loss):	-\$51,852	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	226.19%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$241,177	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$611	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: 082/035/32 County: SALINE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$106,429

Equalized Assessed Valuation: \$1,846,929

Population: 340

Employees:

 Full Time: 2

 Part Time: 9

 Salaries Paid: \$24,073

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:	\$431,937	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,270	\$707	\$463
Revenue Collected During FY 09:	\$72,903	\$256,671	\$120,052
Expenditures During FY 09:	\$74,597	\$279,368	\$115,323
Per Capita Revenue:	\$214	\$580	\$289
Per Capita Expenditures:	\$219	\$656	\$281
Revenues over (under) Expenditures:	-\$1,694	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	576.76%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$430,243	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,265	\$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:	\$281,177	\$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:	\$593,787	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,746	\$1,970	\$755
Revenue Collected During FY 09:	\$26,834	\$185,909	\$80,135
Expenditures During FY 09:	\$27,466	\$213,539	\$91,745
Per Capita Revenue:	\$79	\$382	\$198
Per Capita Expenditures:	\$81	\$515	\$226
Operating Income (loss):	-\$632	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	2159.60%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$593,155	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,745	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ramsey Village**

Unit Code: 026/025/32 County: FAYETTE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,775,400

Equalized Assessed Valuation: \$4,401,691

Population: 1,056

Employees:

 Full Time: 4

 Part Time: 7

 Salaries Paid: \$172,106

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:	\$413,139	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$391	\$543	\$377
Revenue Collected During FY 09:	\$295,037	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$329,702	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$279	\$711	\$550
Per Capita Expenditures:	\$312	\$723	\$559
Revenues over (under) Expenditures:	-\$34,665	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	114.79%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$378,474	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$358	\$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:	\$126,440	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$240,534	\$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:	\$557,020	\$7,846,130	\$2,018,462
Per Capita Debt:	\$527	\$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:	\$2,232,293	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,114	\$1,386	\$1,061
Revenue Collected During FY 09:	\$403,111	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$372,033	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$382	\$412	\$278
Per Capita Expenditures:	\$352	\$418	\$278
Operating Income (loss):	\$31,078	-\$286	\$
Ratio of Retained Earnings to Expenditures:	608.38%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,263,371	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,143	\$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:	\$306,013	\$477,034	\$40,237
Per Capita Debt:	\$360	\$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:	\$319,713	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$376	\$1,970	\$755
Revenue Collected During FY 09:	\$145,047	\$185,909	\$80,135
Expenditures During FY 09:	\$173,246	\$213,539	\$91,745
Per Capita Revenue:	\$171	\$382	\$198
Per Capita Expenditures:	\$204	\$515	\$226
Operating Income (loss):	-\$28,199	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	168.27%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$291,514	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$343	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rantoul Village**

Unit Code: 010/080/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$47,147,248

Equalized Assessed Valuation: \$114,452,682

Population: 12,189

Employees:

 Full Time: 138

 Part Time: 314

 Salaries Paid: \$7,517,470

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:	\$7,975,505	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$654	\$543	\$377
Revenue Collected During FY 09:	\$9,599,753	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$8,761,250	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$788	\$711	\$550
Per Capita Expenditures:	\$719	\$723	\$559
Revenues over (under) Expenditures:	\$838,503	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	91.55%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$8,020,723	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$658	\$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:	\$5,603,005	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,526,124	\$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:	\$16,797,664	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,378	\$1,224	\$539
General Obligation Debt over EAV:	14.00%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$105,977,131	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$8,694	\$1,386	\$1,061
Revenue Collected During FY 09:	\$20,346,739	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$19,659,144	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,669	\$412	\$278
Per Capita Expenditures:	\$1,613	\$418	\$278
Operating Income (loss):	\$687,595	-\$286	\$
Ratio of Retained Earnings to Expenditures:	533.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$104,796,163	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$8,598	\$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:	\$747,251	\$477,034	\$40,237
Per Capita Debt:	\$784	\$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:	\$2,455,701	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,577	\$1,970	\$755
Revenue Collected During FY 09:	\$336,958	\$185,909	\$80,135
Expenditures During FY 09:	\$524,918	\$213,539	\$91,745
Per Capita Revenue:	\$354	\$382	\$198
Per Capita Expenditures:	\$551	\$515	\$226
Operating Income (loss):	-\$187,960	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	432.02%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$2,267,741	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,380	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raritan Village**

Unit Code: 036/040/32 County: HENDERSON

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$53,600

Equalized Assessed Valuation: \$694,886

Population: 150

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$4,870

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$110,771	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$738	\$707	\$463
Revenue Collected During FY 09:	\$48,672	\$256,671	\$120,052
Expenditures During FY 09:	\$37,595	\$279,368	\$115,323
Per Capita Revenue:	\$324	\$580	\$289
Per Capita Expenditures:	\$251	\$656	\$281
Revenues over (under) Expenditures:	\$11,077	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	324.11%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$121,848	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$812	\$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:	\$16,175	\$78,289	\$
Total Unrestricted Net Assets:	\$105,673	\$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:	\$447,275	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$2,982	\$1,970	\$755
Revenue Collected During FY 09:	\$23,697	\$185,909	\$80,135
Expenditures During FY 09:	\$25,650	\$213,539	\$91,745
Per Capita Revenue:	\$158	\$382	\$198
Per Capita Expenditures:	\$171	\$515	\$226
Operating Income (loss):	-\$1,953	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1736.15%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$445,322	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$2,969	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: 068/070/32 County: MONTGOME

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,166,000

Equalized Assessed Valuation: \$11,198,524

Population: 927

Employees:

 Full Time: 5

 Part Time: 11

 Salaries Paid: \$281,539

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:	\$644,157	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$695	\$707	\$463
Revenue Collected During FY 09:	\$400,995	\$256,671	\$120,052
Expenditures During FY 09:	\$319,155	\$279,368	\$115,323
Per Capita Revenue:	\$433	\$580	\$289
Per Capita Expenditures:	\$344	\$656	\$281
Revenues over (under) Expenditures:	\$81,840	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	222.77%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$710,997	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$767	\$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:	\$710,997	\$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:	\$1,303,877	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,407	\$1,970	\$755
Revenue Collected During FY 09:	\$411,153	\$185,909	\$80,135
Expenditures During FY 09:	\$448,884	\$213,539	\$91,745
Per Capita Revenue:	\$444	\$382	\$198
Per Capita Expenditures:	\$484	\$515	\$226
Operating Income (loss):	-\$37,731	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	285.41%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,281,146	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,382	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Red Bud City**

Unit Code: **079/050/30** County: **RANDOLPH**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,034,940**

Equalized Assessed Valuation: **\$64,979,899**

Population: **3,636**

Employees:

 Full Time: **29**

 Part Time: **36**

 Salaries Paid: **\$1,503,709**

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:	\$3,524,129	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$969	\$543	\$377
Revenue Collected During FY 09:	\$2,129,879	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,800,185	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$586	\$711	\$550
Per Capita Expenditures:	\$495	\$723	\$559
Revenues over (under) Expenditures:	\$329,694	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	219.64%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$3,953,953	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$1,087	\$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:	\$3,953,953	\$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:	\$1,586,364	\$7,846,130	\$2,018,462
Per Capita Debt:	\$436	\$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:	\$12,878,256	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,542	\$1,386	\$1,061
Revenue Collected During FY 09:	\$7,061,877	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$7,284,357	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,942	\$412	\$278
Per Capita Expenditures:	\$2,003	\$418	\$278
Operating Income (loss):	-\$222,480	-\$286	\$
Ratio of Retained Earnings to Expenditures:	173.34%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$12,626,988	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,473	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

Unit Code: **046/080/32** County: **KANKAKEE**

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$191,800**

Equalized Assessed Valuation: **\$2,230,637**

Population: **250**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$9,356**

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:	\$221,263	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$885	\$707	\$463
Revenue Collected During FY 09:	\$94,076	\$256,671	\$120,052
Expenditures During FY 09:	\$66,833	\$279,368	\$115,323
Per Capita Revenue:	\$376	\$580	\$289
Per Capita Expenditures:	\$267	\$656	\$281
Revenues over (under) Expenditures:	\$27,243	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	371.83%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$248,506	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$994	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$248,305	\$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 Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32** County: **EDGAR**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,660**

Equalized Assessed Valuation: **\$781,387**

Population: **201**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$14,179**

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:	\$40,061	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$199	\$707	\$463
Revenue Collected During FY 09:	\$46,483	\$256,671	\$120,052
Expenditures During FY 09:	\$50,078	\$279,368	\$115,323
Per Capita Revenue:	\$231	\$580	\$289
Per Capita Expenditures:	\$249	\$656	\$281
Revenues over (under) Expenditures:	-\$3,595	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	72.82%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$36,466	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$181	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,060	\$3,135	\$
Total Unreserved Funds:	\$24,406	\$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:	\$7,695	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$38	\$1,970	\$755
Revenue Collected During FY 09:	\$68,747	\$185,909	\$80,135
Expenditures During FY 09:	\$59,670	\$213,539	\$91,745
Per Capita Revenue:	\$342	\$382	\$198
Per Capita Expenditures:	\$297	\$515	\$226
Operating Income (loss):	\$9,077	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	28.11%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$16,772	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$83	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reynolds Village**

Unit Code: **081/070/32** County: **ROCK ISLAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$393,667**

Equalized Assessed Valuation: **\$5,724,054**

Population: **482**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$61,160**

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:	\$241,365	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$501	\$707	\$463
Revenue Collected During FY 09:	\$138,223	\$256,671	\$120,052
Expenditures During FY 09:	\$109,863	\$279,368	\$115,323
Per Capita Revenue:	\$287	\$580	\$289
Per Capita Expenditures:	\$228	\$656	\$281
Revenues over (under) Expenditures:	\$28,360	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	244.14%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$268,225	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$556	\$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:	\$3,197	\$78,289	\$
Total Unrestricted Net Assets:	\$265,028	\$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:	\$878,984	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,824	\$1,970	\$755
Revenue Collected During FY 09:	\$146,286	\$185,909	\$80,135
Expenditures During FY 09:	\$120,962	\$213,539	\$91,745
Per Capita Revenue:	\$303	\$382	\$198
Per Capita Expenditures:	\$251	\$515	\$226
Operating Income (loss):	\$25,324	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	748.84%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$905,808	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,879	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Richmond Village**

Unit Code: **063/095/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,315,221**

Equalized Assessed Valuation: **\$61,542,883**

Population: **1,612**

Employees:

 Full Time: **8**

 Part Time: **30**

 Salaries Paid: **\$642,382**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	-\$125,356	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	-\$78	\$543	\$377
Revenue Collected During FY 09:	\$1,755,030	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,532,211	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,089	\$711	\$550
Per Capita Expenditures:	\$951	\$723	\$559
Revenues over (under) Expenditures:	\$222,819	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	46.23%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$708,413	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$439	\$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:	\$76,500	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$624,169	\$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:	\$8,240,845	\$7,846,130	\$2,018,462
Per Capita Debt:	\$5,112	\$1,224	\$539
General Obligation Debt over EAV:	2.17%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,450,790	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$4,002	\$1,386	\$1,061
Revenue Collected During FY 09:	\$612,091	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,314,554	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$380	\$412	\$278
Per Capita Expenditures:	\$815	\$418	\$278
Operating Income (loss):	-\$702,463	-\$286	\$
Ratio of Retained Earnings to Expenditures:	579.47%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$7,617,458	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$4,725	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32** County: **WASHINGTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$458,230**

Equalized Assessed Valuation: **\$1,850,201**

Population: **298**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$35,594**

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:	\$108,789	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$365	\$707	\$463
Revenue Collected During FY 09:	\$87,596	\$256,671	\$120,052
Expenditures During FY 09:	\$94,206	\$279,368	\$115,323
Per Capita Revenue:	\$294	\$580	\$289
Per Capita Expenditures:	\$316	\$656	\$281
Revenues over (under) Expenditures:	-\$6,610	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	102.63%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$96,679	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$324	\$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:	\$96,679	\$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:	\$657,000	\$477,034	\$40,237
Per Capita Debt:	\$2,205	\$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:	\$2,012,931	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$6,755	\$1,970	\$755
Revenue Collected During FY 09:	\$149,811	\$185,909	\$80,135
Expenditures During FY 09:	\$205,658	\$213,539	\$91,745
Per Capita Revenue:	\$503	\$382	\$198
Per Capita Expenditures:	\$690	\$515	\$226
Operating Income (loss):	-\$55,847	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	954.29%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,962,584	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$6,586	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridge Farm Village**

Unit Code: 092/085/32 County: VERMILION

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$595,899

Equalized Assessed Valuation: \$5,013,583

Population: 939

Employees:

 Full Time: 5

 Part Time: 2

 Salaries Paid: \$132,162

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$250,441	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$267	\$707	\$463
Revenue Collected During FY 09:	\$336,306	\$256,671	\$120,052
Expenditures During FY 09:	\$298,678	\$279,368	\$115,323
Per Capita Revenue:	\$358	\$580	\$289
Per Capita Expenditures:	\$318	\$656	\$281
Revenues over (under) Expenditures:	\$37,628	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	146.35%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$437,111	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$466	\$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:	\$125,761	\$78,289	\$
Total Unrestricted Net Assets:	\$311,350	\$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:	\$119,496	\$477,034	\$40,237
Per Capita Debt:	\$127	\$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:	\$1,392,389	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,483	\$1,970	\$755
Revenue Collected During FY 09:	\$273,724	\$185,909	\$80,135
Expenditures During FY 09:	\$289,424	\$213,539	\$91,745
Per Capita Revenue:	\$292	\$382	\$198
Per Capita Expenditures:	\$308	\$515	\$226
Operating Income (loss):	-\$15,700	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	475.67%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,376,689	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,466	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: 030/035/32 County: GALLATIN

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$519,250

Equalized Assessed Valuation: \$2,913,803

Population: 928

Employees:

 Full Time: 5

 Part Time: 2

 Salaries Paid: \$183,812

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:	\$155,022	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$167	\$707	\$463
Revenue Collected During FY 09:	\$412,211	\$256,671	\$120,052
Expenditures During FY 09:	\$375,871	\$279,368	\$115,323
Per Capita Revenue:	\$444	\$580	\$289
Per Capita Expenditures:	\$405	\$656	\$281
Revenues over (under) Expenditures:	\$36,340	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	41.56%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$156,221	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$168	\$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:	\$156,221	\$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:	\$138,758	\$477,034	\$40,237
Per Capita Debt:	\$150	\$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:	\$730,399	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$787	\$1,970	\$755
Revenue Collected During FY 09:	\$349,232	\$185,909	\$80,135
Expenditures During FY 09:	\$221,549	\$213,539	\$91,745
Per Capita Revenue:	\$376	\$382	\$198
Per Capita Expenditures:	\$239	\$515	\$226
Operating Income (loss):	\$127,683	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	403.17%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$893,223	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$963	\$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: **Ringwood Village**

Unit Code: **063/094/32** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,383,362**

Equalized Assessed Valuation: **\$41,302,066**

Population: **600**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$15,186**

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:	\$465,671	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$776	\$707	\$463
Revenue Collected During FY 09:	\$228,026	\$256,671	\$120,052
Expenditures During FY 09:	\$261,241	\$279,368	\$115,323
Per Capita Revenue:	\$380	\$580	\$289
Per Capita Expenditures:	\$435	\$656	\$281
Revenues over (under) Expenditures:	-\$33,215	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	165.54%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$432,456	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$721	\$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:	\$59,613	\$78,289	\$
Total Unrestricted Net Assets:	\$372,843	\$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:	\$68,000	\$477,034	\$40,237
Per Capita Debt:	\$292	\$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:	\$246,533	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,058	\$1,970	\$755
Revenue Collected During FY 09:	\$43,595	\$185,909	\$80,135
Expenditures During FY 09:	\$46,110	\$213,539	\$91,745
Per Capita Revenue:	\$187	\$382	\$198
Per Capita Expenditures:	\$198	\$515	\$226
Operating Income (loss):	-\$2,515	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	540.05%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$249,018	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,069	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32** County: **BROWN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$68,129**

Equalized Assessed Valuation: **\$218,815**

Population: **103**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$3,360**

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:	\$79,109	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$768	\$707	\$463
Revenue Collected During FY 09:	\$66,277	\$256,671	\$120,052
Expenditures During FY 09:	\$78,502	\$279,368	\$115,323
Per Capita Revenue:	\$643	\$580	\$289
Per Capita Expenditures:	\$762	\$656	\$281
Revenues over (under) Expenditures:	-\$12,225	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	85.20%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$66,884	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$649	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$66,884	\$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:	\$5,965,150	\$7,846,130	\$2,018,462
Per Capita Debt:	\$513	\$1,224	\$539
General Obligation Debt over EAV:	0.96%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,194,295	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$532	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,244,099	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,450,355	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$193	\$412	\$278
Per Capita Expenditures:	\$211	\$418	\$278
Operating Income (loss):	-\$206,256	-\$286	\$
Ratio of Retained Earnings to Expenditures:	244.37%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$5,988,039	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$515	\$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: **River Grove Village**

Unit Code: 016/485/32 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,822,219

Equalized Assessed Valuation: \$263,077,925

Population: 10,064

Employees:

Full Time: 45

Part Time: 165

Salaries Paid: \$4,585,689

Blended Component Units

Number Submitted = 1
River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,777,805	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$475	\$543	\$377
Revenue Collected During FY 09:	\$9,222,480	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$11,454,472	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$916	\$711	\$550
Per Capita Expenditures:	\$1,138	\$723	\$559
Revenues over (under) Expenditures:	-\$2,231,992	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	45.23%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,180,967	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$515	\$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:	\$2,837,208	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$6,841,520	\$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:	\$17,749,448	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,764	\$1,224	\$539
General Obligation Debt over EAV:	3.84%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,345,068	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$332	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,908,249	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,023,782	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$190	\$412	\$278
Per Capita Expenditures:	\$201	\$418	\$278
Operating Income (loss):	-\$115,533	-\$286	\$
Ratio of Retained Earnings to Expenditures:	159.58%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,229,535	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$321	\$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: **Riverdale Village**

Unit Code: **016/475/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,670,275**

Equalized Assessed Valuation: **\$137,554,275**

Population: **14,077**

Employees:

 Full Time: **90**

 Part Time: **25**

 Salaries Paid: **\$6,149,967**

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:	-\$1,313,562	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	-\$93	\$543	\$377
Revenue Collected During FY 09:	\$11,378,725	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$11,320,729	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$808	\$711	\$550
Per Capita Expenditures:	\$804	\$723	\$559
Revenues over (under) Expenditures:	\$57,996	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	4.54%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$514,373	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$37	\$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:	\$4,856,039	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$6,212,530	\$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:	\$10,872,556	\$7,846,130	\$2,018,462
Per Capita Debt:	\$772	\$1,224	\$539
General Obligation Debt over EAV:	2.29%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$9,238,540	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$656	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,047,854	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,820,912	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$217	\$412	\$278
Per Capita Expenditures:	\$271	\$418	\$278
Operating Income (loss):	-\$773,058	-\$286	\$
Ratio of Retained Earnings to Expenditures:	224.59%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,581,425	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$610	\$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: **Riverside Village**

Unit Code: **016/490/32** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,145,619**

Equalized Assessed Valuation: **\$375,747,864**

Population: **8,895**

Employees:

 Full Time: **43**

 Part Time: **92**

 Salaries Paid: **\$4,201,421**

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:	\$5,429,350	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$610	\$543	\$377
Revenue Collected During FY 09:	\$7,975,352	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$7,314,229	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$897	\$711	\$550
Per Capita Expenditures:	\$822	\$723	\$559
Revenues over (under) Expenditures:	\$661,123	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	83.34%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$6,095,377	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$685	\$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:	\$1,919,871	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$5,979,877	\$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:	\$8,475,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$953	\$1,224	\$539
General Obligation Debt over EAV:	1.06%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,516,842	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,295	\$1,386	\$1,061
Revenue Collected During FY 09:	\$2,731,510	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$2,221,678	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$307	\$412	\$278
Per Capita Expenditures:	\$250	\$418	\$278
Operating Income (loss):	\$509,832	-\$286	\$
Ratio of Retained Earnings to Expenditures:	526.52%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$11,697,544	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,315	\$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: **Riverton Village**

Unit Code: **083/095/32** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$916,330**

Equalized Assessed Valuation: **\$35,939,551**

Population: **3,048**

Employees:

 Full Time: **26**

 Part Time: **3**

 Salaries Paid: **\$1,172,411**

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:	\$498,002	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$163	\$543	\$377
Revenue Collected During FY 09:	\$979,578	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,014,668	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$321	\$711	\$550
Per Capita Expenditures:	\$333	\$723	\$559
Revenues over (under) Expenditures:	-\$35,090	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	55.55%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$563,615	\$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:	\$	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$563,615	\$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:	\$1,255,329	\$7,846,130	\$2,018,462
Per Capita Debt:	\$412	\$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:	\$6,678,238	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,191	\$1,386	\$1,061
Revenue Collected During FY 09:	\$4,356,127	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,192,768	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,429	\$412	\$278
Per Capita Expenditures:	\$1,376	\$418	\$278
Operating Income (loss):	\$163,359	-\$286	\$
Ratio of Retained Earnings to Expenditures:	160.77%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,740,894	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,212	\$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: **Riverwoods Village**

Unit Code: 049/155/32 County: LAKE

Fiscal Year End: 12/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$15,884,400

Equalized Assessed Valuation: \$428,399,143

Population: 3,900

Employees:

 Full Time: 15

 Part Time: 8

 Salaries Paid: \$1,145,741

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:	\$13,220,175	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$3,390	\$543	\$377
Revenue Collected During FY 09:	\$3,036,441	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,264,535	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$779	\$711	\$550
Per Capita Expenditures:	\$837	\$723	\$559
Revenues over (under) Expenditures:	-\$228,094	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	386.95%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$12,632,081	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$3,239	\$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:	\$2,393	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$12,876,473	\$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:	\$1,621,242	\$7,846,130	\$2,018,462
Per Capita Debt:	\$416	\$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:	\$12,194,571	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,127	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,699,255	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,251,626	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$436	\$412	\$278
Per Capita Expenditures:	\$321	\$418	\$278
Operating Income (loss):	\$447,629	-\$286	\$
Ratio of Retained Earnings to Expenditures:	1038.82%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$13,002,200	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,334	\$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: **Roanoke Village**

Unit Code: **102/060/32** County: **WOODFORD**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,441,190**

Equalized Assessed Valuation: **\$32,466,040**

Population: **2,017**

Employees:

 Full Time: **6**

 Part Time: **60**

 Salaries Paid: **\$326,466**

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:	\$1,611,190	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$799	\$543	\$377
Revenue Collected During FY 09:	\$986,384	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$981,137	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$489	\$711	\$550
Per Capita Expenditures:	\$486	\$723	\$559
Revenues over (under) Expenditures:	\$5,247	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	160.39%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,573,653	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$780	\$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:	\$15,807	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$1,665,494	\$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:	\$2,425,189	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,202	\$1,386	\$1,061
Revenue Collected During FY 09:	\$310,462	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$327,469	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$154	\$412	\$278
Per Capita Expenditures:	\$162	\$418	\$278
Operating Income (loss):	-\$17,007	-\$286	\$
Ratio of Retained Earnings to Expenditures:	727.72%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,383,073	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,181	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$242,215**

Equalized Assessed Valuation: **\$3,059,377**

Population: **387**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$35,165**

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:	\$162,239	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$419	\$707	\$463
Revenue Collected During FY 09:	\$210,905	\$256,671	\$120,052
Expenditures During FY 09:	\$141,925	\$279,368	\$115,323
Per Capita Revenue:	\$545	\$580	\$289
Per Capita Expenditures:	\$367	\$656	\$281
Revenues over (under) Expenditures:	\$68,980	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	162.92%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$231,219	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$597	\$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:	\$6,942	\$78,289	\$
Total Unrestricted Net Assets:	\$224,277	\$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:	\$63,092	\$477,034	\$40,237
Per Capita Debt:	\$163	\$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:	\$95,536	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$247	\$1,970	\$755
Revenue Collected During FY 09:	\$36,537	\$185,909	\$80,135
Expenditures During FY 09:	\$46,404	\$213,539	\$91,745
Per Capita Revenue:	\$94	\$382	\$198
Per Capita Expenditures:	\$120	\$515	\$226
Operating Income (loss):	-\$9,867	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	184.62%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$85,669	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$221	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Robinson City**

Unit Code: **017/030/30** County: **CRAWFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,648,025**

Equalized Assessed Valuation: **\$62,115,919**

Population: **6,822**

Employees:

 Full Time: **45**

 Part Time: **68**

 Salaries Paid: **\$2,208,569**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,871,960	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$274	\$543	\$377
Revenue Collected During FY 09:	\$4,038,362	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,797,751	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$592	\$711	\$550
Per Capita Expenditures:	\$557	\$723	\$559
Revenues over (under) Expenditures:	\$240,611	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	55.63%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,112,571	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$310	\$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:	\$1,804,187	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$308,385	\$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:	\$7,889,448	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,156	\$1,224	\$539
General Obligation Debt over EAV:	12.25%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$6,159,549	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$903	\$1,386	\$1,061
Revenue Collected During FY 09:	\$882,192	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$799,529	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$129	\$412	\$278
Per Capita Expenditures:	\$117	\$418	\$278
Operating Income (loss):	\$82,663	-\$286	\$
Ratio of Retained Earnings to Expenditures:	780.74%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,242,212	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$915	\$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:	\$26,274,788	\$7,846,130	\$2,018,462
Per Capita Debt:	\$2,788	\$1,224	\$539
General Obligation Debt over EAV:	2.47%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$61,343,343	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$6,509	\$1,386	\$1,061
Revenue Collected During FY 09:	\$32,466,778	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$27,591,944	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$3,445	\$412	\$278
Per Capita Expenditures:	\$2,928	\$418	\$278
Operating Income (loss):	\$4,874,834	-\$286	\$
Ratio of Retained Earnings to Expenditures:	238.73%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$65,870,486	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$6,990	\$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:	\$1,480,228	\$7,846,130	\$2,018,462
Per Capita Debt:	\$430	\$1,224	\$539
General Obligation Debt over EAV:	0.76%	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:	\$	\$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:	\$592,727	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,852	\$1,970	\$755
Revenue Collected During FY 09:	\$85,815	\$185,909	\$80,135
Expenditures During FY 09:	\$70,481	\$213,539	\$91,745
Per Capita Revenue:	\$268	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	\$15,334	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	863.36%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$608,508	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,902	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rock Falls City**

Unit Code: **098/050/30** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,741,577**

Equalized Assessed Valuation: **\$73,348,099**

Population: **9,307**

Employees:

 Full Time: **74**

 Part Time: **9**

 Salaries Paid: **\$4,050,845**

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:	\$3,350,984	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$360	\$543	\$377
Revenue Collected During FY 09:	\$5,650,290	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,511,187	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$607	\$711	\$550
Per Capita Expenditures:	\$700	\$723	\$559
Revenues over (under) Expenditures:	-\$860,897	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	44.27%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$2,882,406	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$310	\$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:	\$543,266	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$2,598,932	\$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:	\$4,858,473	\$7,846,130	\$2,018,462
Per Capita Debt:	\$522	\$1,224	\$539
General Obligation Debt over EAV:	1.77%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$32,380,482	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,479	\$1,386	\$1,061
Revenue Collected During FY 09:	\$12,121,002	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$11,325,722	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,302	\$412	\$278
Per Capita Expenditures:	\$1,217	\$418	\$278
Operating Income (loss):	\$795,280	-\$286	\$
Ratio of Retained Earnings to Expenditures:	303.18%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$34,336,806	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,689	\$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:	\$32,328,131	\$77,493,581	\$48,137,266
Per Capita Debt:	\$815	\$1,391	\$1,088
General Obligation Debt over EAV:	5.65%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$34,757,446	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$876	\$1,230	\$1,008
Revenue Collected During FY 09:	\$19,121,181	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$17,946,576	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$482	\$307	\$222
Per Capita Expenditures:	\$452	\$312	\$231
Operating Income (loss):	\$1,174,605	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	201.09%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$36,088,690	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$909	\$1,241	\$1,040



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rockbridge Village		
Unit Code:	031/035/32	County:	GREENE
Fiscal Year End:	4/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$136,451		
Equalized Assessed Valuation:	\$1,241,662		
Population:	176		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$11,100	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$253,608	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,441	\$707	\$463
Revenue Collected During FY 09:	\$59,579	\$256,671	\$120,052
Expenditures During FY 09:	\$87,342	\$279,368	\$115,323
Per Capita Revenue:	\$339	\$580	\$289
Per Capita Expenditures:	\$496	\$656	\$281
Revenues over (under) Expenditures:	-\$27,763	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	267.57%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$233,703	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$1,328	\$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:	\$233,703	\$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:	\$192,985	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,097	\$1,970	\$755
Revenue Collected During FY 09:	\$49,056	\$185,909	\$80,135
Expenditures During FY 09:	\$49,109	\$213,539	\$91,745
Per Capita Revenue:	\$279	\$382	\$198
Per Capita Expenditures:	\$279	\$515	\$226
Operating Income (loss):	-\$53	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	376.86%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$185,074	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,052	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rockdale Village**

Unit Code: 099/105/32 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,626,000

Equalized Assessed Valuation: \$52,255,750

Population: 1,978

Employees:

 Full Time: 12

 Part Time: 12

 Salaries Paid: \$526,126

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:	\$2,165,591	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,095	\$543	\$377
Revenue Collected During FY 09:	\$1,502,426	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,961,903	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$760	\$711	\$550
Per Capita Expenditures:	\$992	\$723	\$559
Revenues over (under) Expenditures:	-\$459,477	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	87.26%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,711,902	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$865	\$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:	\$1,741,735	\$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:	\$6,545,667	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$3,309	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,039,166	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,175,064	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$525	\$412	\$278
Per Capita Expenditures:	\$594	\$418	\$278
Operating Income (loss):	-\$135,898	-\$286	\$
Ratio of Retained Earnings to Expenditures:	545.48%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,409,769	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$3,241	\$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:	\$201,771,748	\$77,493,581	\$48,137,266
Per Capita Debt:	\$1,344	\$1,391	\$1,088
General Obligation Debt over EAV:	1.55%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$132,949,852	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$886	\$1,230	\$1,008
Revenue Collected During FY 09:	\$24,474,978	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$21,325,808	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$163	\$307	\$222
Per Capita Expenditures:	\$142	\$312	\$231
Operating Income (loss):	\$3,149,170	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	638.19%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$136,099,022	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$907	\$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:	\$5,393,358	\$7,846,130	\$2,018,462
Per Capita Debt:	\$978	\$1,224	\$539
General Obligation Debt over EAV:	2.91%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,973,696	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$358	\$1,386	\$1,061
Revenue Collected During FY 09:	\$948,615	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$916,710	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$172	\$412	\$278
Per Capita Expenditures:	\$166	\$418	\$278
Operating Income (loss):	\$31,905	-\$286	\$
Ratio of Retained Earnings to Expenditures:	228.25%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,092,349	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$380	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: **079/055/32** County: **RANDOLPH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,240**

Equalized Assessed Valuation: **\$232,147**

Population: **50**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$2,340**

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:	\$96,970	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$1,939	\$707	\$463
Revenue Collected During FY 09:	\$20,261	\$256,671	\$120,052
Expenditures During FY 09:	\$16,390	\$279,368	\$115,323
Per Capita Revenue:	\$405	\$580	\$289
Per Capita Expenditures:	\$328	\$656	\$281
Revenues over (under) Expenditures:	\$3,871	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	615.26%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$100,841	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$2,017	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$100,841	\$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:	\$5,655	\$477,034	\$40,237
Per Capita Debt:	\$113	\$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: **Rolling Meadows City**

Unit Code: **016/500/30** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,361,122**

Equalized Assessed Valuation: **\$1,152,685,356**

Population: **24,604**

Employees:

 Full Time: **167**

 Part Time: **28**

 Salaries Paid: **\$16,462,240**

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:	-739,401	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	-\$30	\$543	\$377
Revenue Collected During FY 09:	\$25,977,015	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$24,019,505	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$1,056	\$711	\$550
Per Capita Expenditures:	\$976	\$723	\$559
Revenues over (under) Expenditures:	\$1,957,510	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	3.64%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$873,258	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$35	\$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:	\$2,051,851	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$5,645,470	\$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:	\$37,335,507	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,517	\$1,224	\$539
General Obligation Debt over EAV:	2.06%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,840,360	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$319	\$1,386	\$1,061
Revenue Collected During FY 09:	\$10,483,911	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$9,112,857	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$426	\$412	\$278
Per Capita Expenditures:	\$370	\$418	\$278
Operating Income (loss):	\$1,371,054	-\$286	\$
Ratio of Retained Earnings to Expenditures:	96.64%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$8,806,700	\$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

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Romeoville Village**

Unit Code: 099/107/32 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$188,630,950

Equalized Assessed Valuation: \$1,228,262,980

Population: 38,000

Employees:

 Full Time: 218

 Part Time: 142

 Salaries Paid: \$17,879,558

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:	\$12,808,617	\$20,367,476	\$17,457,076
Per Capita Beginning Fund Balance:	\$337	\$428	\$371
Revenue Collected During FY 09:	\$39,571,014	\$46,092,565	\$36,361,098
Expenditures During FY 09:	\$42,109,299	\$46,743,032	\$36,730,725
Per Capita Revenue:	\$1,041	\$887	\$870
Per Capita Expenditures:	\$1,108	\$899	\$870
Revenues over (under) Expenditures:	-\$2,538,285	-\$650,467	-\$506,306
Ratio of Fund Balance to Expenditures:	28.86%	47.03%	44.80%
Ending Fund Balance for FY 09:	\$12,154,361	\$19,294,637	\$16,327,305
Per Capita Ending Fund Balance:	\$320	\$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:	\$993,014	\$10,662,289	\$6,286,340
Total Unrestricted Net Assets:	\$17,887,749	\$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:	\$129,160,526	\$77,493,581	\$48,137,266
Per Capita Debt:	\$3,399	\$1,391	\$1,088
General Obligation Debt over EAV:	8.10%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$104,665,620	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$2,754	\$1,230	\$1,008
Revenue Collected During FY 09:	\$14,077,339	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$13,145,151	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$370	\$307	\$222
Per Capita Expenditures:	\$346	\$312	\$231
Operating Income (loss):	\$932,188	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	784.46%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$103,117,808	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$2,714	\$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: **Roodhouse City**

Unit Code: 031/040/30 County: GREENE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,780,792

Equalized Assessed Valuation: \$9,368,186

Population: 2,200

Employees:

 Full Time: 28

 Part Time: 11

 Salaries Paid: \$734,743

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$536,606	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$244	\$543	\$377
Revenue Collected During FY 09:	\$1,001,283	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$915,431	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$455	\$711	\$550
Per Capita Expenditures:	\$416	\$723	\$559
Revenues over (under) Expenditures:	\$85,852	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	68.00%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$622,459	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$283	\$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:	\$617,761	\$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:	\$496,366	\$7,846,130	\$2,018,462
Per Capita Debt:	\$226	\$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:	\$3,601,286	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,637	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,125,175	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$3,132,360	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,421	\$412	\$278
Per Capita Expenditures:	\$1,424	\$418	\$278
Operating Income (loss):	-\$7,185	-\$286	\$
Ratio of Retained Earnings to Expenditures:	114.63%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,590,596	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,632	\$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:	\$3,503,744	\$7,846,130	\$2,018,462
Per Capita Debt:	\$399	\$1,224	\$539
General Obligation Debt over EAV:	0.07%	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

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rose Hill Village**

Unit Code: **040/020/32** County: **JASPER**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,000**

Equalized Assessed Valuation: **\$476,850**

Population: **79**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1
Rose Hill Villiage

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$180,504	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$2,285	\$707	\$463
Revenue Collected During FY 09:	\$16,618	\$256,671	\$120,052
Expenditures During FY 09:	\$12,493	\$279,368	\$115,323
Per Capita Revenue:	\$210	\$580	\$289
Per Capita Expenditures:	\$158	\$656	\$281
Revenues over (under) Expenditures:	\$4,125	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	1477.86%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$184,629	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$2,337	\$740	\$482

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,135	\$
Total Unreserved Funds:	\$189,994	\$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:	\$16,227,703	\$7,846,130	\$2,018,462
Per Capita Debt:	\$702	\$1,224	\$539
General Obligation Debt over EAV:	0.56%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,355,795	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$664	\$1,386	\$1,061
Revenue Collected During FY 09:	\$5,929,416	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$6,202,124	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$257	\$412	\$278
Per Capita Expenditures:	\$268	\$418	\$278
Operating Income (loss):	-\$272,708	-\$286	\$
Ratio of Retained Earnings to Expenditures:	244.27%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$15,149,917	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$655	\$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:	Rosemont Village		
Unit Code:	016/505/32	County:	COOK
Fiscal Year End:	12/31/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$177,667,038		
Equalized Assessed Valuation:	\$1,076,752,194		
Population:	4,224		
Employees:			
Full Time:	188		
Part Time:	525		
Salaries Paid:	\$19,849,925		

Blended Component Units

Number Submitted = 4
 Public Safety Officers' Pension Fund
 Rosemont Convention Bureau
 Village of Rosemont Business Development Com
 Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$69,316,146	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$16,410	\$543	\$377
Revenue Collected During FY 09:	\$68,533,106	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$41,272,239	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$16,225	\$711	\$550
Per Capita Expenditures:	\$9,771	\$723	\$559
Revenues over (under) Expenditures:	\$27,260,867	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	146.13%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$60,312,780	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$14,279	\$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:	\$3,236,763	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	-\$156,699,735	\$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:	\$273,443,608	\$7,846,130	\$2,018,462
Per Capita Debt:	\$64,736	\$1,224	\$539
General Obligation Debt over EAV:	16.97%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$187,465,255	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$44,381	\$1,386	\$1,061
Revenue Collected During FY 09:	\$43,315,673	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$51,289,764	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$10,255	\$412	\$278
Per Capita Expenditures:	\$12,142	\$418	\$278
Operating Income (loss):	-\$7,974,091	-\$286	\$
Ratio of Retained Earnings to Expenditures:	377.95%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$193,849,236	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$45,892	\$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:	\$458,887	\$7,846,130	\$2,018,462
Per Capita Debt:	\$424	\$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:	\$1,640,766	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,515	\$1,386	\$1,061
Revenue Collected During FY 09:	\$272,422	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$248,697	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$252	\$412	\$278
Per Capita Expenditures:	\$230	\$418	\$278
Operating Income (loss):	\$23,725	-\$286	\$
Ratio of Retained Earnings to Expenditures:	669.26%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$1,664,441	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,537	\$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:	\$431,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$380	\$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:	\$621,240	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$547	\$1,386	\$1,061
Revenue Collected During FY 09:	\$341,549	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$393,155	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$301	\$412	\$278
Per Capita Expenditures:	\$346	\$418	\$278
Operating Income (loss):	-\$51,606	-\$286	\$
Ratio of Retained Earnings to Expenditures:	144.68%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$568,836	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$501	\$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:	\$469,943	\$7,846,130	\$2,018,462
Per Capita Debt:	\$386	\$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:	\$2,418,807	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,988	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,358,330	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,134,141	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$1,116	\$412	\$278
Per Capita Expenditures:	\$932	\$418	\$278
Operating Income (loss):	\$224,189	-\$286	\$
Ratio of Retained Earnings to Expenditures:	233.04%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,642,996	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,172	\$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: **Round Lake Village**

Unit Code: 049/160/32 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$25,580,621

Equalized Assessed Valuation: \$421,556,835

Population: 16,572

Employees:

 Full Time: 51

 Part Time: 7

 Salaries Paid: \$3,451,144

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:	\$6,491,909	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$392	\$543	\$377
Revenue Collected During FY 09:	\$7,439,096	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$6,999,621	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$449	\$711	\$550
Per Capita Expenditures:	\$422	\$723	\$559
Revenues over (under) Expenditures:	\$439,475	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	67.34%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$4,713,336	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$284	\$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:	\$2,734,862	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$4,420,331	\$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:	\$16,852,550	\$7,846,130	\$2,018,462
Per Capita Debt:	\$1,017	\$1,224	\$539
General Obligation Debt over EAV:	3.41%	1.67%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$42,859,088	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,586	\$1,386	\$1,061
Revenue Collected During FY 09:	\$3,682,561	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$4,601,473	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$222	\$412	\$278
Per Capita Expenditures:	\$278	\$418	\$278
Operating Income (loss):	-\$918,912	-\$286	\$
Ratio of Retained Earnings to Expenditures:	910.46%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$41,894,630	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,528	\$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:	\$27,501,036	\$77,493,581	\$48,137,266
Per Capita Debt:	\$987	\$1,391	\$1,088
General Obligation Debt over EAV:	3.45%	3.66%	2.40%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$13,685,961	\$65,551,759	\$43,204,908
Per Capita Beginning Retained Earnings for FY 09:	\$491	\$1,230	\$1,008
Revenue Collected During FY 09:	\$4,083,300	\$16,659,368	\$9,755,867
Expenditures During FY 09:	\$4,233,428	\$16,796,129	\$9,856,443
Per Capita Revenue:	\$147	\$307	\$222
Per Capita Expenditures:	\$152	\$312	\$231
Operating Income (loss):	-\$150,128	-\$136,761	-\$150,128
Ratio of Retained Earnings to Expenditures:	356.34%	457.43%	404.05%
Ending Retained Earnings for FY 09:	\$15,085,516	\$66,228,497	\$45,156,081
Per Capita Ending Retained Earnings:	\$542	\$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: **Round Lake Heights Village**

Unit Code: 049/170/32 County: LAKE

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,750,560

Equalized Assessed Valuation: \$50,161,855

Population: 2,773

Employees:

 Full Time: 8

 Part Time: 10

 Salaries Paid: \$516,567

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,092,950	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$394	\$543	\$377
Revenue Collected During FY 09:	\$1,072,770	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$1,021,918	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$387	\$711	\$550
Per Capita Expenditures:	\$369	\$723	\$559
Revenues over (under) Expenditures:	\$50,852	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	111.93%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$1,143,802	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$412	\$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:	\$255,464	\$1,204,742	\$249,766
Total Unrestricted Net Assets:	\$871,980	\$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:	\$336,056	\$7,846,130	\$2,018,462
Per Capita Debt:	\$121	\$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:	\$3,122,585	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,126	\$1,386	\$1,061
Revenue Collected During FY 09:	\$499,901	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$693,415	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$180	\$412	\$278
Per Capita Expenditures:	\$250	\$418	\$278
Operating Income (loss):	-\$193,514	-\$286	\$
Ratio of Retained Earnings to Expenditures:	432.94%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,002,071	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,083	\$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:	\$220,000	\$7,846,130	\$2,018,462
Per Capita Debt:	\$36	\$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:	\$3,096,741	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$501	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,186,322	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,302,775	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$192	\$412	\$278
Per Capita Expenditures:	\$211	\$418	\$278
Operating Income (loss):	-\$116,453	-\$286	\$
Ratio of Retained Earnings to Expenditures:	249.56%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,251,218	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$526	\$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: **Roxana Village**

Unit Code: 057/100/32 County: MADISON

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,461,302

Equalized Assessed Valuation: \$90,093,691

Population: 1,547

Employees:

 Full Time: 24

 Part Time: 7

 Salaries Paid: \$1,477,188

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:	\$2,911,447	\$3,236,516	\$1,440,493
Per Capita Beginning Fund Balance:	\$1,882	\$543	\$377
Revenue Collected During FY 09:	\$5,810,292	\$5,084,104	\$2,350,842
Expenditures During FY 09:	\$3,195,160	\$5,210,853	\$2,273,102
Per Capita Revenue:	\$3,756	\$711	\$550
Per Capita Expenditures:	\$2,065	\$723	\$559
Revenues over (under) Expenditures:	\$2,615,132	-\$126,748	-\$16,847
Ratio of Fund Balance to Expenditures:	173.67%	80.17%	64.46%
Ending Fund Balance for FY 09:	\$5,549,191	\$3,116,705	\$1,385,844
Per Capita Ending Fund Balance:	\$3,587	\$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:	\$10,934,025	\$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:	\$212,500	\$7,846,130	\$2,018,462
Per Capita Debt:	\$137	\$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:	\$3,354,709	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$2,169	\$1,386	\$1,061
Revenue Collected During FY 09:	\$825,217	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$781,727	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$533	\$412	\$278
Per Capita Expenditures:	\$505	\$418	\$278
Operating Income (loss):	\$43,490	-\$286	\$
Ratio of Retained Earnings to Expenditures:	434.70%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$3,398,199	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$2,197	\$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:	\$1,986	\$477,034	\$40,237
Per Capita Debt:	\$7	\$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:	\$68,786	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$247	\$1,970	\$755
Revenue Collected During FY 09:	\$27,065	\$185,909	\$80,135
Expenditures During FY 09:	\$28,812	\$213,539	\$91,745
Per Capita Revenue:	\$97	\$382	\$198
Per Capita Expenditures:	\$103	\$515	\$226
Operating Income (loss):	-\$1,747	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	232.68%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$67,039	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$240	\$1,842	\$768



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32** County: **MACOUPIN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$573,944**

Population: **200**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$23,352**

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:	\$20,645	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$103	\$707	\$463
Revenue Collected During FY 09:	\$44,848	\$256,671	\$120,052
Expenditures During FY 09:	\$59,178	\$279,368	\$115,323
Per Capita Revenue:	\$224	\$580	\$289
Per Capita Expenditures:	\$296	\$656	\$281
Revenues over (under) Expenditures:	-\$14,330	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	10.67%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$6,315	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$32	\$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:	\$6,315	\$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:	\$244,681	\$477,034	\$40,237
Per Capita Debt:	\$1,223	\$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:	\$1,794,213	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$8,971	\$1,970	\$755
Revenue Collected During FY 09:	\$63,708	\$185,909	\$80,135
Expenditures During FY 09:	\$120,822	\$213,539	\$91,745
Per Capita Revenue:	\$319	\$382	\$198
Per Capita Expenditures:	\$604	\$515	\$226
Operating Income (loss):	-\$57,114	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	1437.73%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$1,737,099	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$8,685	\$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:	\$317,663	\$7,846,130	\$2,018,462
Per Capita Debt:	\$289	\$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:	\$1,937,956	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,762	\$1,386	\$1,061
Revenue Collected During FY 09:	\$372,193	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$294,883	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$338	\$412	\$278
Per Capita Expenditures:	\$268	\$418	\$278
Operating Income (loss):	\$77,310	-\$286	\$
Ratio of Retained Earnings to Expenditures:	683.41%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$2,015,266	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,832	\$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:	\$190,000	\$477,034	\$40,237
Per Capita Debt:	\$731	\$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:	\$901,754	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$3,468	\$1,970	\$755
Revenue Collected During FY 09:	\$109,880	\$185,909	\$80,135
Expenditures During FY 09:	\$121,674	\$213,539	\$91,745
Per Capita Revenue:	\$423	\$382	\$198
Per Capita Expenditures:	\$468	\$515	\$226
Operating Income (loss):	-\$11,794	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	731.43%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$889,960	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$3,423	\$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:	\$2,615,431	\$7,846,130	\$2,018,462
Per Capita Debt:	\$817	\$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:	\$6,257,094	\$8,784,316	\$3,220,336
Per Capita Beginning Retained Earnings for FY 09:	\$1,955	\$1,386	\$1,061
Revenue Collected During FY 09:	\$1,179,979	\$2,405,380	\$1,069,923
Expenditures During FY 09:	\$1,229,081	\$2,405,666	\$1,089,079
Per Capita Revenue:	\$369	\$412	\$278
Per Capita Expenditures:	\$384	\$418	\$278
Operating Income (loss):	-\$49,102	-\$286	\$
Ratio of Retained Earnings to Expenditures:	506.07%	385.02%	322.51%
Ending Retained Earnings for FY 09:	\$6,219,992	\$8,936,315	\$3,218,287
Per Capita Ending Retained Earnings:	\$1,944	\$1,406	\$1,073



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rutland Village**

Unit Code: **050/095/32** County: **LASALLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$322,547**

Equalized Assessed Valuation: **\$1,954,131**

Population: **354**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$16,247**

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:	\$237,452	\$290,757	\$164,464
Per Capita Beginning Fund Balance:	\$671	\$707	\$463
Revenue Collected During FY 09:	\$131,334	\$256,671	\$120,052
Expenditures During FY 09:	\$99,707	\$279,368	\$115,323
Per Capita Revenue:	\$371	\$580	\$289
Per Capita Expenditures:	\$282	\$656	\$281
Revenues over (under) Expenditures:	\$31,627	-\$22,697	\$3,443
Ratio of Fund Balance to Expenditures:	270.37%	267.60%	157.67%
Ending Fund Balance for FY 09:	\$269,579	\$298,111	\$172,238
Per Capita Ending Fund Balance:	\$762	\$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:	\$24,623	\$78,289	\$
Total Unrestricted Net Assets:	\$244,956	\$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:	\$65,000	\$477,034	\$40,237
Per Capita Debt:	\$184	\$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:	\$418,422	\$750,194	\$341,980
Per Capita Beginning Retained Earnings for FY 09:	\$1,182	\$1,970	\$755
Revenue Collected During FY 09:	\$70,480	\$185,909	\$80,135
Expenditures During FY 09:	\$77,870	\$213,539	\$91,745
Per Capita Revenue:	\$199	\$382	\$198
Per Capita Expenditures:	\$220	\$515	\$226
Operating Income (loss):	-\$7,390	-\$27,630	\$
Ratio of Retained Earnings to Expenditures:	527.20%	399.52%	306.94%
Ending Retained Earnings for FY 09:	\$410,532	\$722,843	\$357,087
Per Capita Ending Retained Earnings:	\$1,160	\$1,842	\$768