



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

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 14:	\$32,052,214	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$399	\$398	\$395
Revenue Collected During FY 14:	\$39,304,258	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$36,944,757	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$489	\$487	\$482
Per Capita Expenditures:	\$460	\$485	\$477
Revenues over (under) Expenditures:	\$2,359,501	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	93.10%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$34,397,228	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$428	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,205,260	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$10,062,057	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,329,767	\$7,098,103	\$1,109,046
Per Capita Debt:	\$54	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$629,338	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$8	\$40	\$
Revenue Collected During FY 14:	\$319,453	\$1,950,022	\$
Expenditures During FY 14:	\$246,148	\$2,113,567	\$
Per Capita Revenue:	\$4	\$41	\$
Per Capita Expenditures:	\$3	\$42	\$
Operating Income (loss):	\$73,305	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	273.06%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$672,130	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$8	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,935	\$7,098,103	\$1,109,046
Per Capita Debt:	\$1	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,991,893		
Equalized Assessed Valuation:	\$277,217,580		
Population:	17,726		
Employees:			
Full Time:			63
Part Time:			20
Salaries Paid:			\$2,372,965

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,316,618	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$413	\$398	\$395
Revenue Collected During FY 14:	\$7,360,023	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$7,054,419	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$415	\$487	\$482
Per Capita Expenditures:	\$398	\$485	\$477
Revenues over (under) Expenditures:	\$305,604	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	109.48%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$7,723,031	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$436	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,449,576	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,132,883	\$5,191,952	\$3,391,856



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$79,148	\$7,098,103	\$1,109,046
Per Capita Debt:	\$4	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,065,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$74	\$91	\$36
General Obligation Debt over EAV:	0.46%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$217,221	\$7,098,103	\$1,109,046
Per Capita Debt:	\$13	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$89,675	\$7,098,103	\$1,109,046
Per Capita Debt:	\$6	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$591,713	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$40	\$40	\$
Revenue Collected During FY 14:	\$858,446	\$1,950,022	\$
Expenditures During FY 14:	\$900,207	\$2,113,567	\$
Per Capita Revenue:	\$59	\$41	\$
Per Capita Expenditures:	\$61	\$42	\$
Operating Income (loss):	-\$41,761	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	55.76%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$501,952	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$34	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,689,707		
Equalized Assessed Valuation:	\$763,347,620		
Population:	57,557		
Employees:			
Full Time:			246
Part Time:			96
Salaries Paid:			\$13,519,136

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$29,407,345	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$511	\$398	\$395
Revenue Collected During FY 14:	\$29,921,150	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$30,639,481	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$520	\$487	\$482
Per Capita Expenditures:	\$532	\$485	\$477
Revenues over (under) Expenditures:	-\$718,331	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	93.63%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$28,689,014	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$498	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,316,137	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$6,810,069	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$131,566	\$7,098,103	\$1,109,046
Per Capita Debt:	\$2	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$189,022,642	\$200,369,613	\$183,929,732
Per Capita Debt:	\$276	\$367	\$315
General Obligation Debt over EAV:	0.74%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$	\$121	\$76
Revenue Collected During FY 14:	\$	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$	\$34	\$44
Per Capita Expenditures:	\$	\$33	\$35
Operating Income (loss):	\$	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	0.00%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$	\$124	\$75



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **Williamson**

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,681,614**

Equalized Assessed Valuation: **\$1,044,521,902**

Population: **67,000**

Employees:

 Full Time: **300**

 Part Time:

 Salaries Paid: **\$9,000,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$20,899,500	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$312	\$398	\$395
Revenue Collected During FY 14:	\$25,296,525	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$23,992,769	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$378	\$487	\$482
Per Capita Expenditures:	\$358	\$485	\$477
Revenues over (under) Expenditures:	\$1,303,756	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	96.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$23,255,405	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$347	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,262,760	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$1,516,447	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,148,290	\$7,098,103	\$1,109,046
Per Capita Debt:	\$450	\$91	\$36
General Obligation Debt over EAV:	2.75%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$178,836,822	\$200,369,613	\$183,929,732
Per Capita Debt:	\$620	\$367	\$315
General Obligation Debt over EAV:	0.46%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$17,331,785	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$60	\$121	\$76
Revenue Collected During FY 14:	\$17,288,406	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$19,114,345	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$60	\$34	\$44
Per Capita Expenditures:	\$66	\$33	\$35
Operating Income (loss):	-\$1,825,939	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	79.75%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$15,242,846	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$53	\$124	\$75



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,107,862	\$7,098,103	\$1,109,046
Per Capita Debt:	\$55	\$91	\$36
General Obligation Debt over EAV:	0.21%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$