



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$206,750,844 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$2,981 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 5.74% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$59,528,395 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$858 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$19,367,173 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$20,409,948 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$279 | \$438 | \$323 |
| Per Capita Expenditures: | \$294 | \$428 | \$330 |
| Operating Income (loss): | -\$1,042,775 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 281.07% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$57,365,321 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$827 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$478,156 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$349 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$113,112 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$140,297 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$83 | \$487 | \$345 |
| Per Capita Expenditures: | \$102 | \$471 | \$335 |
| Operating Income (loss): | -\$27,185 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 321.44% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$450,971 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$329 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$129,154 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$521 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$65,931 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$55,470 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$266 | \$714 | \$328 |
| Per Capita Expenditures: | \$224 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$10,461 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 251.69% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$139,615 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$563 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$40,009 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$99,606 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$69,718 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$281 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$44,790 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$41,151 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$181 | \$672 | \$238 |
| Per Capita Expenditures: | \$166 | \$680 | \$254 |
| Operating Income (loss): | \$3,639 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 178.26% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$73,357 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$296 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,110,947 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,481 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$578,408 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$420,833 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$771 | \$714 | \$328 |
| Per Capita Expenditures: | \$561 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$157,575 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 277.01% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$1,165,758 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,554 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$133,575 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$1,032,183 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$164,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$219 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$720,352 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$960 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$312,856 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$336,683 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$417 | \$672 | \$238 |
| Per Capita Expenditures: | \$449 | \$680 | \$254 |
| Operating Income (loss): | -\$23,827 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 237.40% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$799,289 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1.066 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

| | |
|----------------|--|
| Full Time: | <input type="text" value="68"/> |
| Part Time: | <input type="text" value="229"/> |
| Salaries Paid: | <input type="text" value="\$5,876,740"/> |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$6,229,631 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$498 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$12,999,029 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$12,180,606 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,039 | \$821 | \$659 |
| Per Capita Expenditures: | \$973 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$818,423 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 50.48% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$6,148,566 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$491 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,951,013 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$15,762,127 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$32,560,876 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,602 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.60% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$7,180,462 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$574 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$6,531,788 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$5,237,382 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$522 | \$487 | \$345 |
| Per Capita Expenditures: | \$418 | \$471 | \$335 |
| Operating Income (loss): | \$1,294,406 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 155.94% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$8,166,998 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$653 | \$1,649 | \$1,285 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Hills City**

Unit Code: **016/440/30** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,222,178**

Equalized Assessed Valuation: **\$315,074,716**

Population: **17,627**

Employees:

| | |
|----------------|-------------|
| Full Time: | 64 |
| Part Time: | 52 |
| Salaries Paid: | \$5,778,363 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$3,972,758 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$225 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$8,946,088 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$8,835,756 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$508 | \$821 | \$659 |
| Per Capita Expenditures: | \$501 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$110,332 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 51.00% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$4,505,895 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$256 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,086,050 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$1,375,729 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$8,568,366 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$486 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,864,935 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$389 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$5,645,896 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$5,453,988 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$320 | \$487 | \$345 |
| Per Capita Expenditures: | \$309 | \$471 | \$335 |
| Operating Income (loss): | \$191,908 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 127.89% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,975,265 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$396 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|--------------------|---------|-------------|
| Unit Name: | Palos Park Village | | |
| Unit Code: | 016/445/32 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$7,586,075 | | |
| Equalized Assessed Valuation: | \$203,028,808 | | |
| Population: | 4,847 | | |
| Employees: | | | |
| Full Time: | | | 30 |
| Part Time: | | | 52 |
| Salaries Paid: | | | \$2,781,683 |

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$2,018,717 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$416 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$4,555,777 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$4,694,942 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$940 | \$821 | \$659 |
| Per Capita Expenditures: | \$969 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$139,165 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 41.91% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,967,704 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$406 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,370,146 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,142,238 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,553,527 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$527 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$21,517,257 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.439 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$2,734,494 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,268,098 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$564 | \$487 | \$345 |
| Per Capita Expenditures: | \$674 | \$471 | \$335 |
| Operating Income (loss): | -\$533,604 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 641.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$20,948,653 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$4.322 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,779,763 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$310 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$3,290,569 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$3,435,154 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$574 | \$821 | \$659 |
| Per Capita Expenditures: | \$599 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$144,585 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 50.05% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,719,258 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$300 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$463,063 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$781,195 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,599,179 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$279 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 4.23% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,666,463 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$639 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,843,617 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,779,675 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$322 | \$487 | \$345 |
| Per Capita Expenditures: | \$310 | \$471 | \$335 |
| Operating Income (loss): | \$63,942 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 208.64% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,713,124 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$648 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,062**

Equalized Assessed Valuation: **\$1,504,876**

Population: **343**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$9,780**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$67,105 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$196 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$97,389 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$74,886 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$284 | \$714 | \$328 |
| Per Capita Expenditures: | \$218 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$22,503 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 119.66% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$89,608 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$261 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$29,885 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$59,723 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$46,623 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$136 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$660,817 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,927 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$98,218 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$103,083 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$286 | \$672 | \$238 |
| Per Capita Expenditures: | \$301 | \$680 | \$254 |
| Operating Income (loss): | -\$4,865 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 636.33% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$655,952 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,912 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panola Village**

Unit Code: **102/055/32** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$24,780**

Equalized Assessed Valuation: **\$200,000**

Population: **45**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$22,834 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$507 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$9,452 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$ | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$210 | \$714 | \$328 |
| Per Capita Expenditures: | \$ | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$9,452 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$32,286 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$717 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$22,398 | \$5,333 | \$ |
| Total Unreserved Funds: | \$ | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$39,327 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$218 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$55,494 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$45,436 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$308 | \$714 | \$328 |
| Per Capita Expenditures: | \$252 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$10,058 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 108.69% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$49,385 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$274 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$70,079 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$16,832,260 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,019 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$12,522,794 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,502 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$4,414,047 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$4,140,750 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$529 | \$487 | \$345 |
| Per Capita Expenditures: | \$497 | \$471 | \$335 |
| Operating Income (loss): | \$273,297 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 309.03% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$12,796,091 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,535 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,228,875 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$160 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$3,640,762 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$3,878,837 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$473 | \$821 | \$659 |
| Per Capita Expenditures: | \$504 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$238,075 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 25.54% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$990,800 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$129 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$674,688 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$316,112 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$500,000 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$65 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.05% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$707,303 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$92 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,221,248 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,177,853 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$159 | \$487 | \$345 |
| Per Capita Expenditures: | \$153 | \$471 | \$335 |
| Operating Income (loss): | \$43,395 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 63.73% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$750,698 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$97 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|---------------------|---------|--------------|
| Unit Name: | Park Forest Village | | |
| Unit Code: | 016/450/32 | County: | Cook |
| Fiscal Year End: | 6/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$48,926,040 | | |
| Equalized Assessed Valuation: | \$123,229,196 | | |
| Population: | 21,975 | | |
| Employees: | | | |
| Full Time: | | | 152 |
| Part Time: | | | 141 |
| Salaries Paid: | | | \$13,114,161 |

Blended Component Units

Number Submitted = 2
 Fire Pension
 Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$16,970,614 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$772 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$29,546,563 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$29,115,678 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,345 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,325 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$430,885 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 60.77% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$17,694,113 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$805 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,381,323 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$22,919,420 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$64,810,132 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,949 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 6.34% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$24,243,323 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.103 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$9,990,582 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$8,144,270 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$455 | \$487 | \$345 |
| Per Capita Expenditures: | \$371 | \$471 | \$335 |
| Operating Income (loss): | \$1,846,312 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 315.19% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$25,670,021 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.168 | \$1,649 | \$1,285 |



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: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$67,724,471 | | |
| Equalized Assessed Valuation: | \$1,325,648,568 | | |
| Population: | 37,839 | | |
| Employees: | Full Time: | 223 | |
| | Part Time: | 133 | |
| | Salaries Paid: | \$18,673,539 | |
| | | | |

| Blended Component Units | |
|-------------------------|--|
| | |
| | |
| | |
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| | |

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 15: | \$8,519,888 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$225 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$40,892,258 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$36,602,113 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$1,081 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$967 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | \$4,290,145 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 33.82% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$12,377,558 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$327 | \$494 | \$453 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|---------------|--------------|
| Total Restricted Net Assets: | \$8,910,961 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | \$10,833,137 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$47,279,431 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$1,249 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 2.95% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$44,780,839 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.183 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$12,224,110 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$8,572,357 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$323 | \$438 | \$323 |
| Per Capita Expenditures: | \$227 | \$428 | \$330 |
| Operating Income (loss): | \$3,651,753 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 530.58% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$45,482,817 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$1.202 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

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: **5/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,274,880**

Equalized Assessed Valuation: **\$805,031**

Population: **230**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$14,945**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$46,292 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$201 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$49,283 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$58,126 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$214 | \$714 | \$328 |
| Per Capita Expenditures: | \$253 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$8,843 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 98.84% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$57,449 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$250 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$17,636 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$39,813 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$326,146 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,418 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,049,730 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.564 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$81,293 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$127,341 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$353 | \$672 | \$238 |
| Per Capita Expenditures: | \$554 | \$680 | \$254 |
| Operating Income (loss): | -\$46,048 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 788.18% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,003,682 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$4.364 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$582,650**

Equalized Assessed Valuation: **\$3,686,428**

Population: **650**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$133,573**

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$178,184 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$274 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$241,669 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$249,994 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$372 | \$714 | \$328 |
| Per Capita Expenditures: | \$385 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$8,325 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 107.95% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$269,859 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$415 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,647 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$235,215 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,091,029 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,679 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$259,623 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$219,441 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$399 | \$672 | \$238 |
| Per Capita Expenditures: | \$338 | \$680 | \$254 |
| Operating Income (loss): | \$40,182 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 469.93% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,031,211 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,586 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$133,583

Equalized Assessed Valuation: \$378,977

Population: 142

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$12,654

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$26,078 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$184 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$26,413 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$15,849 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$186 | \$714 | \$328 |
| Per Capita Expenditures: | \$112 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$10,564 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 231.20% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$36,643 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$258 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$9,437 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$27,206 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$227,125 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,599 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$62,743 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$59,262 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$442 | \$672 | \$238 |
| Per Capita Expenditures: | \$417 | \$680 | \$254 |
| Operating Income (loss): | \$3,481 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 389.13% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$230,606 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,624 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Paw Paw Village**

Unit Code: **052/050/32** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,533,000**

Equalized Assessed Valuation: **\$8,357,090**

Population: **870**

Employees:

 Full Time: **2**

 Part Time: **10**

 Salaries Paid: **\$109,777**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$549,226 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$631 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$516,143 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$581,626 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$593 | \$714 | \$328 |
| Per Capita Expenditures: | \$669 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$65,483 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 76.71% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$446,138 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$513 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$369,505 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$76,633 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$328,146 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$377 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,285,433 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,478 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$222,634 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$260,339 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$256 | \$672 | \$238 |
| Per Capita Expenditures: | \$299 | \$680 | \$254 |
| Operating Income (loss): | -\$37,705 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 493.71% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,285,328 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,477 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,798,549**

Equalized Assessed Valuation: **\$35,675,112**

Population: **2,700**

Employees:

 Full Time: **16**

 Part Time: **7**

 Salaries Paid: **\$844,682**

Blended Component Units

Number Submitted = 1
 Library

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$413,445 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$153 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,163,445 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,104,685 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$431 | \$821 | \$659 |
| Per Capita Expenditures: | \$409 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$58,760 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 45.01% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$497,205 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$184 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$191,660 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$305,545 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,087,028 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.143 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,885,185 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,693,864 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$698 | \$487 | \$345 |
| Per Capita Expenditures: | \$627 | \$471 | \$335 |
| Operating Income (loss): | \$191,321 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 192.07% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,253,349 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.205 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Paxton City**

Unit Code: **027/035/30** County: **Ford**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,065,964**

Equalized Assessed Valuation: **\$44,146,731**

Population: **4,473**

Employees:

 Full Time: **22**

 Part Time: **35**

 Salaries Paid: **\$1,002,862**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$3,825,926 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$855 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,170,388 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,957,589 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$485 | \$821 | \$659 |
| Per Capita Expenditures: | \$438 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$212,799 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 172.51% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$3,377,040 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$755 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$242,776 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$3,246,366 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,878,789 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$420 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,034,012 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$455 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,231,275 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,097,675 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$275 | \$487 | \$345 |
| Per Capita Expenditures: | \$245 | \$471 | \$335 |
| Operating Income (loss): | \$133,600 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 197.47% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,167,612 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$485 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Payson Village**

Unit Code: 001/060/32 County: Adams

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$166,810

Equalized Assessed Valuation: \$7,747,600

Population: 1,026

Employees:

 Full Time: 3

 Part Time: 15

 Salaries Paid: \$139,123

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$324,802 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$317 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$228,738 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$183,394 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$223 | \$821 | \$659 |
| Per Capita Expenditures: | \$179 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$45,344 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 201.83% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$370,146 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$361 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$388,539 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,023,290 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,972 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,699,446 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.656 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$336,745 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$477,942 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$328 | \$487 | \$345 |
| Per Capita Expenditures: | \$466 | \$471 | \$335 |
| Operating Income (loss): | -\$141,197 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 326.03% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$1,558,249 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.519 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,045**

Equalized Assessed Valuation: **\$568,618**

Population: **138**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$115,950**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$48,250 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$350 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$46,321 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$52,479 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$336 | \$714 | \$328 |
| Per Capita Expenditures: | \$380 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$6,158 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 80.21% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$42,092 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$305 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$44,406 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$94,867 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$687 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$11.408 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$83 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$26.744 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$30.429 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$194 | \$672 | \$238 |
| Per Capita Expenditures: | \$221 | \$680 | \$254 |
| Operating Income (loss): | -\$3.685 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 25.38% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$7.723 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$56 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl City Village**

Unit Code: **089/045/32** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,281,075**

Equalized Assessed Valuation: **\$4,995,831**

Population: **780**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$107,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,344,346 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,724 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$769,981 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$287,881 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$987 | \$714 | \$328 |
| Per Capita Expenditures: | \$369 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$482,100 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 542.12% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$1,560,650 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$2,001 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$701,247 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$618,038 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,393,455 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,786 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$276,340 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$172,428 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$354 | \$672 | \$238 |
| Per Capita Expenditures: | \$221 | \$680 | \$254 |
| Operating Income (loss): | \$103,912 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 868.40% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,497,367 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,920 | \$2,364 | \$984 |



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: | 4/30/2015 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,448,314 | | |
| Equalized Assessed Valuation: | \$26,213,090 | | |
| Population: | 2,153 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$413,046 | | |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,005,688 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$467 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$875,351 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$842,171 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$407 | \$821 | \$659 |
| Per Capita Expenditures: | \$391 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$33,180 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 123.34% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,038,745 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$482 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$596,665 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$442,080 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$4,720,408 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,192 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,311,452 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,931 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,154,392 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$912,948 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$536 | \$487 | \$345 |
| Per Capita Expenditures: | \$424 | \$471 | \$335 |
| Operating Income (loss): | \$241,444 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 717.79% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,553,019 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3,044 | \$1,649 | \$1,285 |



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

| | | | |
|--------------------------------------|------------------|----------------|----------|
| Unit Name: | Pekin City | | |
| Unit Code: | 090/070/30 | County: | Tazewell |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$84,177,607 | | |
| Equalized Assessed Valuation: | \$442,258,417 | | |
| Population: | 34,094 | | |
| Employees: | | | |
| Full Time: | 183 | | |
| Part Time: | 122 | | |
| Salaries Paid: | \$15,399,989 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$18,912,243 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$555 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$29,817,039 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$30,822,397 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$875 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$904 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | -\$1,005,358 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 77.26% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$23,812,878 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$698 | \$494 | \$453 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$24,009,789 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | \$1,304,382 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$50,457,863 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$1,480 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 2.95% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$22,087,310 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$648 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$9,549,355 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$10,822,177 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$280 | \$438 | \$323 |
| Per Capita Expenditures: | \$317 | \$428 | \$330 |
| Operating Income (loss): | -\$1,272,822 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 196.69% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$21,286,440 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$624 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

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: | 12/31/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$232,999,609 | | |
| Equalized Assessed Valuation: | \$1,991,844,015 | | |
| Population: | 115,070 | | |
| Employees: | | | |
| Full Time: | | | 729 |
| Part Time: | | | 64 |
| Salaries Paid: | | | \$64,928,095 |

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 15: | \$50,731,068 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$441 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$137,556,054 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$139,606,926 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$1,195 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$1,213 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | -\$2,050,872 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 32.11% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$44,830,859 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$390 | \$494 | \$453 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$21,507,492 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | -\$380,733,431 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$201,609,695 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$1,752 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 9.26% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$ | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$ | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$ | \$438 | \$323 |
| Per Capita Expenditures: | \$ | \$428 | \$330 |
| Operating Income (loss): | \$ | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$ | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$ | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,159,076 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$193 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,084,488 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$512 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,040,930 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,167,583 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$173 | \$487 | \$345 |
| Per Capita Expenditures: | \$194 | \$471 | \$335 |
| Operating Income (loss): | -\$126,653 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 253.33% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,957,835 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$491 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Peotone Village**

Unit Code: **099/095/32** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,368,324**

Equalized Assessed Valuation: **\$81,775,215**

Population: **4,150**

Employees:

 Full Time: **19**

 Part Time: **8**

 Salaries Paid: **\$1,145,133**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,333,228 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$321 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,675,590 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$2,624,970 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$645 | \$821 | \$659 |
| Per Capita Expenditures: | \$633 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$50,620 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 52.72% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,383,848 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$333 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,153,879 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$606,851 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$874,000 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$211 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.45% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,068,980 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,462 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,399,815 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,281,038 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$337 | \$487 | \$345 |
| Per Capita Expenditures: | \$309 | \$471 | \$335 |
| Operating Income (loss): | \$118,777 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 488.35% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,255,886 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,507 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Percy Village**

Unit Code: **079/040/32** County: **Randolph**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,664,257**

Equalized Assessed Valuation: **\$5,548,075**

Population: **943**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$133,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$450,570 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$478 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$371,089 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$292,165 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$394 | \$714 | \$328 |
| Per Capita Expenditures: | \$310 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$78,924 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 181.35% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$529,831 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$562 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$237,067 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$223,286 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$326,564 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$346 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$496,380 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$526 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$183,997 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$143,261 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$195 | \$672 | \$238 |
| Per Capita Expenditures: | \$152 | \$680 | \$254 |
| Operating Income (loss): | \$40,736 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 374.69% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$536,779 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$569 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$383,191 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$877 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$121,443 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$105,479 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$278 | \$714 | \$328 |
| Per Capita Expenditures: | \$241 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$15,964 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 378.42% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$399,156 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$913 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$38,573 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$360,583 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$696,377 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.594 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$98,115 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$99,739 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$225 | \$672 | \$238 |
| Per Capita Expenditures: | \$228 | \$680 | \$254 |
| Operating Income (loss): | -\$1,624 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 696.57% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$694,752 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1.590 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|---------|
| Unit Name: | Peru City | | |
| Unit Code: | 050/085/30 | County: | Lasalle |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$42,842,316 | | |
| Equalized Assessed Valuation: | \$271,815,433 | | |
| Population: | 10,295 | | |
| Employees: | | | |
| Full Time: | 77 | | |
| Part Time: | 74 | | |
| Salaries Paid: | \$5,745,640 | | |

Blended Component Units

| | | | |
|-------------------------|--|--|--|
| Blended Component Units | | | |
| | | | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$3,552,902 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$345 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$16,080,743 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$14,495,918 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,562 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,408 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$1,584,825 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 57.10% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$8,276,674 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$804 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,718,911 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$6,720,551 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$25,159,599 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,444 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 4.98% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$51,573,246 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$5,010 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$31,480,105 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$27,016,819 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$3,058 | \$487 | \$345 |
| Per Capita Expenditures: | \$2,624 | \$471 | \$335 |
| Operating Income (loss): | \$4,463,286 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 208.64% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$56,368,069 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$5,475 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$373,867 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$669 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$203,585 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$182,240 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$364 | \$714 | \$328 |
| Per Capita Expenditures: | \$326 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$21,345 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 208.40% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$379,790 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$679 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$40,847 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$350,524 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-----------|
| Unit Name: | Petersburg City | | |
| Unit Code: | 065/025/30 | County: | Menard |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,086,518 | | |
| Equalized Assessed Valuation: | \$29,894,286 | | |
| Population: | 2,300 | | |
| Employees: | | | |
| Full Time: | | | 21 |
| Part Time: | | | 32 |
| Salaries Paid: | | | \$835,551 |

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 15: | \$763,693 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$332 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,264,807 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,261,682 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$550 | \$821 | \$659 |
| Per Capita Expenditures: | \$549 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$3,125 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 65.25% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$823,247 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$358 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$593,690 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$263,557 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$3,422,522 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,488 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$5,316,758 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,312 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,127,235 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,243,969 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$490 | \$487 | \$345 |
| Per Capita Expenditures: | \$541 | \$471 | \$335 |
| Operating Income (loss): | -\$116,734 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 418.02% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$5,200,024 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,261 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$ | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$ | \$866 | \$533 |
| Revenue Collected During FY 15: | \$6,937 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$5,187 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$277 | \$714 | \$328 |
| Per Capita Expenditures: | \$207 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$1,750 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 33.74% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$1,750 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$70 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$34,972 | \$5,333 | \$ |
| Total Unreserved Funds: | \$ | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Philo Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$968,595**

Equalized Assessed Valuation: **\$22,856,255**

Population: **1,560**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$127,555**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$671,750 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$431 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$627,414 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$516,003 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$402 | \$821 | \$659 |
| Per Capita Expenditures: | \$331 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$111,411 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 151.77% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$783,161 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$502 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$115,484 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$667,677 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$159,000 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$102 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.70% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$ | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$ | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$ | \$487 | \$345 |
| Per Capita Expenditures: | \$ | \$471 | \$335 |
| Operating Income (loss): | \$ | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$ | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$ | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|------|
| Unit Name: | Phoenix Village | | |
| Unit Code: | 016/460/32 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,110,317 | | |
| Equalized Assessed Valuation: | \$5,530,800 | | |
| Population: | 1,964 | | |
| Employees: | | | |
| Full Time: | 10 | | |
| Part Time: | 133 | | |
| Salaries Paid: | \$987,907 | | |

Blended Component Units

| |
|---------------------------------------|
| <p>Blended Component Units</p> |
|---------------------------------------|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,346,218 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$685 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,964,239 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$3,125,231 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,509 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,591 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$160,992 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 38.25% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,195,291 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$609 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$127,960 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,060,037 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$633,000 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$322 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.86% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$901,866 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$459 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$501,915 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$528,949 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$256 | \$487 | \$345 |
| Per Capita Expenditures: | \$269 | \$471 | \$335 |
| Operating Income (loss): | -\$27,034 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 169.54% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$896,767 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$457 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **Bond**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,093,638**

Equalized Assessed Valuation: **\$3,357,331**

Population: **600**

Employees:

 Full Time: **2**

 Part Time: **13**

 Salaries Paid: **\$143,147**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$529,933 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$883 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$152,415 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$166,826 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$254 | \$714 | \$328 |
| Per Capita Expenditures: | \$278 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$14,411 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 309.02% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$515,522 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$859 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$233,062 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$282,460 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$241,400 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$402 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,343,136 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3,905 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$431,641 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$427,644 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$719 | \$672 | \$238 |
| Per Capita Expenditures: | \$713 | \$680 | \$254 |
| Operating Income (loss): | \$3,997 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 548.85% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,347,133 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$3,912 | \$2,364 | \$984 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$5,299,582 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$951 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,673,541 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$3,195,426 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$480 | \$821 | \$659 |
| Per Capita Expenditures: | \$574 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$521,885 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 161.99% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$5,176,131 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$929 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,237,940 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$2,064,386 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,123,478 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$381 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$11,678,996 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,097 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$4,213,829 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,724,146 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$757 | \$487 | \$345 |
| Per Capita Expenditures: | \$669 | \$471 | \$335 |
| Operating Income (loss): | \$489,683 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 316.05% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$11,770,245 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,113 | \$1,649 | \$1,285 |



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: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,267,673

Equalized Assessed Valuation: \$121,145,743

Population: 4,532

Employees:

Full Time: 20

Part Time: 15

Salaries Paid: \$1,201,236

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,716,407 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$379 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,172,034 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$2,058,169 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$479 | \$821 | \$659 |
| Per Capita Expenditures: | \$454 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$113,865 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 102.86% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$2,117,050 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$467 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$695,583 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$5,824,093 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$3,145,369 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$694 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.53% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$32,851,703 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$7,249 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,483,723 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,393,622 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$327 | \$487 | \$345 |
| Per Capita Expenditures: | \$528 | \$471 | \$335 |
| Operating Income (loss): | -\$909,899 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 1417.33% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$33,925,532 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$7,486 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$648,000**

Equalized Assessed Valuation: **\$6,291,210**

Population: **765**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$87,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$242,848 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$317 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$359,204 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$374,561 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$470 | \$714 | \$328 |
| Per Capita Expenditures: | \$490 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$15,357 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 61.05% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$228,682 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$299 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$228,682 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$8,185 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$11 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$95,322 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$125 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$137,501 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$53,993 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$180 | \$672 | \$238 |
| Per Capita Expenditures: | \$71 | \$680 | \$254 |
| Operating Income (loss): | \$83,508 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 329.00% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$177,639 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$232 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,220,720 | | |
| Equalized Assessed Valuation: | \$3,271,522 | | |
| Population: | 566 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$268,842 | | |

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 15: | \$354,614 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$627 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$213,362 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$211,293 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$377 | \$714 | \$328 |
| Per Capita Expenditures: | \$373 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$2,069 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 172.71% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$364,933 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$645 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$27,538 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$337,395 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,232,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$2,177 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,494,012 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.406 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$949,087 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$874,067 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$1.677 | \$672 | \$238 |
| Per Capita Expenditures: | \$1.544 | \$680 | \$254 |
| Operating Income (loss): | \$75,020 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 292.97% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,560,782 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$4.524 | \$2,364 | \$984 |



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

| | |
|----------------|--|
| Full Time: | <input type="text" value="26"/> |
| Part Time: | <input type="text" value="15"/> |
| Salaries Paid: | <input type="text" value="\$1,232,684"/> |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,577,698 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$345 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,408,127 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$2,475,219 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$526 | \$821 | \$659 |
| Per Capita Expenditures: | \$541 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$67,092 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 65.46% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,620,269 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$354 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$495,652 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,411,066 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,230,763 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,362 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$7,483,616 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,635 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$3,909,871 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,191,379 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$854 | \$487 | \$345 |
| Per Capita Expenditures: | \$697 | \$471 | \$335 |
| Operating Income (loss): | \$718,492 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 249.93% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$7,976,155 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,743 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$54,727,356 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$1,299 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 3.00% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$98,447,896 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,336 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$15,688,309 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$15,513,750 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$372 | \$438 | \$323 |
| Per Capita Expenditures: | \$368 | \$428 | \$330 |
| Operating Income (loss): | \$174,559 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 632.55% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$98,132,603 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$2,329 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$134,789 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$511 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$64,352 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$67,449 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$244 | \$714 | \$328 |
| Per Capita Expenditures: | \$255 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$3,097 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 195.25% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$131,692 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$499 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$5,528 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$126,164 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$5,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$19 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$793,838 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.007 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$57,865 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$45,150 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$219 | \$672 | \$238 |
| Per Capita Expenditures: | \$171 | \$680 | \$254 |
| Operating Income (loss): | \$12,715 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1786.39% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$806,553 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$3.055 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$13,115,092 | | |
| Equalized Assessed Valuation: | \$129,456,722 | | |
| Population: | 10,856 | | |
| Employees: | | | |
| Full Time: | 43 | | |
| Part Time: | 24 | | |
| Salaries Paid: | \$3,030,657 | | |

| 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 15: | \$4,099,020 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$378 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$7,390,937 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$7,325,538 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$681 | \$821 | \$659 |
| Per Capita Expenditures: | \$675 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$65,399 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 52.27% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$3,829,096 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$353 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,725,060 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,837,684 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$5,739,730 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$529 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 3.54% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$52,388,224 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.826 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$2,647,406 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,069,268 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$244 | \$487 | \$345 |
| Per Capita Expenditures: | \$283 | \$471 | \$335 |
| Operating Income (loss): | -\$421,862 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 1696.44% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$52,068,266 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$4.796 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | Plattville Village | | |
| Unit Code: | 047/030/32 | County: | Kendall |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$40,320 | | |
| Equalized Assessed Valuation: | \$5,304,498 | | |
| Population: | 235 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 8 | |
| | Salaries Paid: | \$6,000 | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$142,417 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$606 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$44,683 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$25,420 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$190 | \$714 | \$328 |
| Per Capita Expenditures: | \$108 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$19,263 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 636.03% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$161,680 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$688 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$169,990 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pleasant Hill Village**

Unit Code: **075/085/32** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$806,700**

Equalized Assessed Valuation: **\$6,337,207**

Population: **966**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$181,596**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$390,616 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$404 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$285,601 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$310,433 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$296 | \$714 | \$328 |
| Per Capita Expenditures: | \$321 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$24,832 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 117.83% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$365,784 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$379 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$181,454 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$221,804 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,245,268 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,324 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$609,893 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$519,835 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$631 | \$672 | \$238 |
| Per Capita Expenditures: | \$538 | \$680 | \$254 |
| Operating Income (loss): | \$90,058 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 449.24% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,335,326 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$2,418 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$885,183**

Equalized Assessed Valuation: **\$11,267,618**

Population: **802**

Employees:

 Full Time: **3**

 Part Time: **8**

 Salaries Paid: **\$217,306**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$208,191 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$260 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$321,233 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$260,747 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$401 | \$714 | \$328 |
| Per Capita Expenditures: | \$325 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$60,486 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 103.04% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$268,677 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$335 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$93,724 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$174,953 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,581,500 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,972 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$4,893.600 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$6.102 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$427.548 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$580.112 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$533 | \$672 | \$238 |
| Per Capita Expenditures: | \$723 | \$680 | \$254 |
| Operating Income (loss): | -\$152.564 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 817.26% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$4,741.036 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$5.912 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$179,028 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$344 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$131,105 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$120,604 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$252 | \$714 | \$328 |
| Per Capita Expenditures: | \$231 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$10,501 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 144.63% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$174,435 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$335 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$195,539 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$620,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,190 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,486,625 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.773 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$218,332 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$230,354 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$419 | \$672 | \$238 |
| Per Capita Expenditures: | \$442 | \$680 | \$254 |
| Operating Income (loss): | -\$12,022 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1080.81% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,489,697 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$4.779 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|------|
| Unit Name: | Pocahontas Village | | |
| Unit Code: | 003/035/32 | County: | Bond |
| Fiscal Year End: | 3/31/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$789,110 | | |
| Equalized Assessed Valuation: | \$5,505,867 | | |
| Population: | 784 | | |
| Employees: | | | |
| | Full Time: | 4 | |
| | Part Time: | 5 | |
| | Salaries Paid: | \$194,569 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$417,531 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$533 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$351,473 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$334,046 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$448 | \$714 | \$328 |
| Per Capita Expenditures: | \$426 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$17,427 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 129.61% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$432,958 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$552 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$148,726 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$276,335 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$714,565 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$911 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$273,355 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$349 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$268,031 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$293,144 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$342 | \$672 | \$238 |
| Per Capita Expenditures: | \$374 | \$680 | \$254 |
| Operating Income (loss): | -\$25,113 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 85.36% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$250,242 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$319 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,676,224 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$737 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,170,537 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,245,747 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$515 | \$821 | \$659 |
| Per Capita Expenditures: | \$548 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$75,210 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 130.09% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,620,596 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$713 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$215,510 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,510,550 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,891,606 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$3,031 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.89% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$5,923,184 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,605 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,159,629 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,092,422 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$510 | \$487 | \$345 |
| Per Capita Expenditures: | \$480 | \$471 | \$335 |
| Operating Income (loss): | \$67,207 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 584.96% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,390,209 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,810 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pontiac City**

Unit Code: **053/065/30** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,500,000**

Equalized Assessed Valuation: **\$110,000,000**

Population: **11,931**

Employees:

Full Time: **80**

Part Time: **55**

Salaries Paid: **\$4,634,328**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$2,766,071 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$232 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$8,183,447 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$9,371,799 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$686 | \$821 | \$659 |
| Per Capita Expenditures: | \$785 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$1,188,352 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 20.49% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,919,899 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$161 | \$640 | \$482 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | -\$159,308 | \$7,168 | \$ |
| Total Unreserved Funds: | \$2,079,208 | \$19,360 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$ | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,050,863 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$507 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$8,784,777 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$736 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$2,902,284 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,288,119 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$243 | \$487 | \$345 |
| Per Capita Expenditures: | \$192 | \$471 | \$335 |
| Operating Income (loss): | \$614,165 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 399.71% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$9,145,762 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$767 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$13,505 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$ | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$ | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$ | \$487 | \$345 |
| Per Capita Expenditures: | \$ | \$471 | \$335 |
| Operating Income (loss): | \$ | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$ | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$ | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pontoosuc Village**

Unit Code: 034/070/32 County: Hancock

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$38,988

Equalized Assessed Valuation: \$1,237,730

Population: 146

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$4,142

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$129,161 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$885 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$53,698 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$43,995 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$368 | \$714 | \$328 |
| Per Capita Expenditures: | \$301 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$9,703 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 315.64% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$138,864 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$951 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$138,864 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | |
|-------------------------------|-----------------------------|---------------|
| Unit Name: | Poplar Grove Village | |
| Unit Code: | 004/020/32 | County: Boone |
| Fiscal Year End: | 4/30/2015 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$2,448,014 | |
| Equalized Assessed Valuation: | \$81,628,623 | |
| Population: | 5,023 | |
| Employees: | | |
| Full Time: | 10 | |
| Part Time: | 3 | |
| Salaries Paid: | \$318,543 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,604,947 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$320 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,948,211 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,326,674 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$388 | \$821 | \$659 |
| Per Capita Expenditures: | \$264 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$621,537 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 130.03% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,725,131 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$343 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$127,784 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,988,389 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$8,208,648 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,634 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$8,697,041 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,731 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,339,045 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,883,790 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$267 | \$487 | \$345 |
| Per Capita Expenditures: | \$375 | \$471 | \$335 |
| Operating Income (loss): | -\$544,745 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 438.88% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$8,267,504 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,646 | \$1,649 | \$1,285 |



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Port Barrington Village**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$858,977**

Equalized Assessed Valuation: **\$17,908,473**

Population: **1,250**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$122,004**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,186,065 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$949 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$585,092 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$469,765 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$468 | \$821 | \$659 |
| Per Capita Expenditures: | \$376 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$115,327 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 277.03% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,301,392 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$1,041 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$453,124 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$927,023 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,139,084 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$911 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$ | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$ | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$ | \$487 | \$345 |
| Per Capita Expenditures: | \$ | \$471 | \$335 |
| Operating Income (loss): | \$ | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$ | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$ | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|--------------------|---------|-------------|
| Unit Name: | Port Byron Village | | |
| Unit Code: | 081/060/32 | County: | Rock Island |
| Fiscal Year End: | 3/31/2015 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$839,233 | | |
| Equalized Assessed Valuation: | \$28,966,023 | | |
| Population: | 1,662 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 21 | | |
| Salaries Paid: | \$233,050 | | |

| Blended Component Units |
|-------------------------|
| |
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| |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,492,208 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$898 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,477,484 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,088,764 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$889 | \$821 | \$659 |
| Per Capita Expenditures: | \$655 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$388,720 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 168.59% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,835,543 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$1,104 | \$640 | \$482 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$7,168 | \$ |
| Total Unreserved Funds: | \$ | \$19,360 | \$ |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$924,665 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$910,878 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,930,346 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$4,170 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,011,887 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,812 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$595,133 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$598,612 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$358 | \$487 | \$345 |
| Per Capita Expenditures: | \$360 | \$471 | \$335 |
| Operating Income (loss): | -\$3,479 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 510.15% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,053,793 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,837 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-------------|
| Unit Name: | Posen City | | |
| Unit Code: | 016/465/30 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$16,714,700 | | |
| Equalized Assessed Valuation: | \$52,704,802 | | |
| Population: | 6,021 | | |
| Employees: | | | |
| Full Time: | | | 35 |
| Part Time: | | | 58 |
| Salaries Paid: | | | \$2,255,162 |

Blended Component Units

Number Submitted = 2
 Fire Pension
 Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$3,433,968 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$570 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$4,436,492 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$4,245,272 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$737 | \$821 | \$659 |
| Per Capita Expenditures: | \$705 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$191,220 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 85.35% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$3,623,277 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$602 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,541,306 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$883,880 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,332,974 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$387 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 2.68% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,790,498 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$463 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$2,007,888 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,036,437 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$333 | \$487 | \$345 |
| Per Capita Expenditures: | \$338 | \$471 | \$335 |
| Operating Income (loss): | -\$28,549 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 135.72% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,763,860 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$459 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Potomac Village**

Unit Code: **092/075/32** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$647,051**

Equalized Assessed Valuation: **\$3,897,820**

Population: **681**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$106,875**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 15: | \$200,818 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$295 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$332,961 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$244,465 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$489 | \$714 | \$328 |
| Per Capita Expenditures: | \$359 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$88,496 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 109.72% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$268,216 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$394 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$186,202 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$137,061 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,001,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,470 | \$998 | \$81 |
| General Obligation Debt over EAV: | 1.92% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,829,364 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,686 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$314,558 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$252,539 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$462 | \$672 | \$238 |
| Per Capita Expenditures: | \$371 | \$680 | \$254 |
| Operating Income (loss): | \$62,019 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 749.38% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,892,481 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$2,779 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$130,191 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$282 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$87,735 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$68,269 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$190 | \$714 | \$328 |
| Per Capita Expenditures: | \$148 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$19,466 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 219.22% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$149,657 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$325 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$149,657 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$710,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,540 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,431,166 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.104 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$176,271 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$179,087 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$382 | \$672 | \$238 |
| Per Capita Expenditures: | \$388 | \$680 | \$254 |
| Operating Income (loss): | -\$2,816 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 797.57% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,428,350 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$3.098 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$588,260 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$976 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,095,163 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,816 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$178,502 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$163,701 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$296 | \$672 | \$238 |
| Per Capita Expenditures: | \$271 | \$680 | \$254 |
| Operating Income (loss): | \$14,801 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 678.04% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,109,964 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,841 | \$2,364 | \$984 |



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: | 4/30/2015 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$3,168,400 | |
| Equalized Assessed Valuation: | \$78,206,033 | |
| Population: | 1,901 | |
| Employees: | | |
| Full Time: | | 5 |
| Part Time: | | 15 |
| Salaries Paid: | | \$473,383 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$933,666 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$491 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,761,321 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,944,740 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$927 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,023 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$183,419 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 90.94% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,768,475 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$930 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$625,590 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$316,610 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,540,129 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$810 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.84% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$ | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$ | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$ | \$487 | \$345 |
| Per Capita Expenditures: | \$ | \$471 | \$335 |
| Operating Income (loss): | \$ | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$ | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$ | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|--------|
| Unit Name: | Princeton City | | |
| Unit Code: | 006/090/30 | County: | Bureau |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$61,704,061 | | |
| Equalized Assessed Valuation: | \$134,473,697 | | |
| Population: | 7,415 | | |
| Employees: | | | |
| Full Time: | 241 | | |
| Part Time: | 233 | | |
| Salaries Paid: | \$5,702,796 | | |

| Blended Component Units | |
|-------------------------|--|
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Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$993,983 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$134 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$7,794,730 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$9,023,910 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,051 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,217 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$1,229,180 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | -0.82% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | -\$73,678 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | -\$10 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,886,131 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$1,358,905 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$35,667,839 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$4,810 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$35,261,242 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$4.755 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$16,263,446 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$14,827,641 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$2.193 | \$487 | \$345 |
| Per Capita Expenditures: | \$2.000 | \$471 | \$335 |
| Operating Income (loss): | \$1,435,805 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 249.55% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$37,002,569 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$4.990 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|--------------------------------------|---------------------|----------------|--------|
| Unit Name: | Princeville Village | | |
| Unit Code: | 072/075/32 | County: | Peoria |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,890,353 | | |
| Equalized Assessed Valuation: | \$26,068,359 | | |
| Population: | 1,738 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$285,947 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$573,993 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$330 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,400,431 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,327,523 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$806 | \$821 | \$659 |
| Per Capita Expenditures: | \$764 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$72,908 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 45.92% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$609,586 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$351 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,203,773 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$28,522 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,396,326 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$803 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,868,410 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.075 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$731,978 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$765,359 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$421 | \$487 | \$345 |
| Per Capita Expenditures: | \$440 | \$471 | \$335 |
| Operating Income (loss): | -\$33,381 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 256.01% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$1,959,425 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.127 | \$1,649 | \$1,285 |



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|-------------------|---------|-----------|
| Unit Name: | Prophetstown City | | |
| Unit Code: | 098/045/30 | County: | Whiteside |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,000,000 | | |
| Equalized Assessed Valuation: | \$17,258,752 | | |
| Population: | 2,100 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$425,453 | | |

Blended Component Units

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$566,661 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$270 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,263,754 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,288,837 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$602 | \$821 | \$659 |
| Per Capita Expenditures: | \$614 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$25,083 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 42.02% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$541,578 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$258 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$541,579 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$250,372 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$119 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$186,736 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$89 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$377,194 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$308,428 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$180 | \$487 | \$345 |
| Per Capita Expenditures: | \$147 | \$471 | \$335 |
| Operating Income (loss): | \$68,766 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 82.84% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$255,502 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$122 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|-----------------------|---------|-------------|
| Unit Name: | Prospect Heights City | | |
| Unit Code: | 016/467/30 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$19,090,064 | | |
| Equalized Assessed Valuation: | \$341,892,724 | | |
| Population: | 16,367 | | |
| Employees: | | | |
| Full Time: | | | 39 |
| Part Time: | | | 11 |
| Salaries Paid: | | | \$3,676,599 |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$14,809,269 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$905 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$10,265,049 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$9,535,129 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$627 | \$821 | \$659 |
| Per Capita Expenditures: | \$583 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$729,920 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 168.98% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$16,112,089 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$984 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,764,297 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$54,085,418 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$25,932,520 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,584 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 5.87% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$51,717,351 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.160 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$843,878 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$660,093 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$52 | \$487 | \$345 |
| Per Capita Expenditures: | \$40 | \$471 | \$335 |
| Operating Income (loss): | \$183,785 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 772.42% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$5,098,699 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$312 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **Pulaski**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,625,900**

Equalized Assessed Valuation: **\$1,041,280**

Population: **206**

Employees:

 Full Time: **2**

 Part Time: **9**

 Salaries Paid: **\$47,629**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$56,016 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$272 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$118,164 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$98,301 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$574 | \$714 | \$328 |
| Per Capita Expenditures: | \$477 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$19,863 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 74.91% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$73,639 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$357 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$28,965 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$44,674 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$66,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$320 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,159,834 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$5,630 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$89,983 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$126,461 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$437 | \$672 | \$238 |
| Per Capita Expenditures: | \$614 | \$680 | \$254 |
| Operating Income (loss): | -\$36,478 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 890.07% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,125,596 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$5,464 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$16,585,669 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$408 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$35,576,503 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$28,642,864 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$876 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$705 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | \$6,933,639 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 61.30% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$17,557,727 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$432 | \$494 | \$453 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$15,901,581 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | -\$8,217,000 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$22,221,596 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$547 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 2.63% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$79,828,415 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,965 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$13,836,970 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$12,199,687 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$341 | \$438 | \$323 |
| Per Capita Expenditures: | \$300 | \$428 | \$330 |
| Operating Income (loss): | \$1,637,283 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 669.34% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$81,656,916 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$2,010 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

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: **Washington**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$295,250**

Equalized Assessed Valuation: **\$1,690,533**

Population: **395**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$23,923**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$95,767 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$242 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$68,938 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$65,101 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$175 | \$714 | \$328 |
| Per Capita Expenditures: | \$165 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$3,837 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 153.00% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$99,604 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$252 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,094 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$65,510 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$174,741 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$442 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$53,736 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$47,665 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$136 | \$672 | \$238 |
| Per Capita Expenditures: | \$121 | \$680 | \$254 |
| Operating Income (loss): | \$6,071 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 379.34% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$180,812 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$458 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$166,429**

Equalized Assessed Valuation: **\$2,407,560**

Population: **350**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$24,144**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$411,438 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,176 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$77,486 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$57,392 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$221 | \$714 | \$328 |
| Per Capita Expenditures: | \$164 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$20,094 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 745.35% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$427,772 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,222 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$13,596 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$300,803 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$547,259 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,564 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$21,653 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$29,316 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$62 | \$672 | \$238 |
| Per Capita Expenditures: | \$84 | \$680 | \$254 |
| Operating Income (loss): | -\$7,663 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1840.62% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$539,596 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,542 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,954,975**

Equalized Assessed Valuation: **\$4,830,407**

Population: **1,037**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$192,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$337,738 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$326 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$372,586 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$307,672 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$359 | \$821 | \$659 |
| Per Capita Expenditures: | \$297 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$64,914 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 141.87% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$436,500 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$421 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$220,853 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$208,947 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$443,301 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$427 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,557,323 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,466 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$513,538 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$628,029 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$495 | \$487 | \$345 |
| Per Capita Expenditures: | \$606 | \$471 | \$335 |
| Operating Income (loss): | -\$114,491 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 388.97% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,442,832 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,356 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rankin Village**

Unit Code: **092/080/32** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$410,205**

Equalized Assessed Valuation: **\$2,270,738**

Population: **850**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$55,198**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$275,963 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$325 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$186,967 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$113,303 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$220 | \$714 | \$328 |
| Per Capita Expenditures: | \$133 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$73,664 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 308.58% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$349,627 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$411 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$349,627 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$498,313 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$586 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$488,389 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$575 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$148,510 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$253,694 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$175 | \$672 | \$238 |
| Per Capita Expenditures: | \$298 | \$680 | \$254 |
| Operating Income (loss): | -\$105,184 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 151.05% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$383,205 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$451 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ransom Village**

Unit Code: **050/090/32** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$420,550**

Equalized Assessed Valuation: **\$4,216,918**

Population: **425**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$13,890**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$92,112 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$217 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$226,564 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$160,309 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$533 | \$714 | \$328 |
| Per Capita Expenditures: | \$377 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$66,255 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 66.91% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$107,270 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$252 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$101,099 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$6,171 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2.094 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$5 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$156.498 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$71.956 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$368 | \$672 | \$238 |
| Per Capita Expenditures: | \$169 | \$680 | \$254 |
| Operating Income (loss): | \$84.542 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 203.79% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$146.636 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$345 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$39,240,283 | | |
| Equalized Assessed Valuation: | \$91,651,912 | | |
| Population: | 12,941 | | |
| Employees: | | | |
| Full Time: | 126 | | |
| Part Time: | 200 | | |
| Salaries Paid: | \$8,035,427 | | |

Blended Component Units

Number Submitted = 1
 Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$9,693,086 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$749 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$10,531,135 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$10,898,444 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$814 | \$821 | \$659 |
| Per Capita Expenditures: | \$842 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$367,309 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 87.25% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$9,509,359 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$735 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,599,607 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$8,929,221 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$17,771,096 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,373 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 17.29% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$95,579,641 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$7,386 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$23,447,062 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$22,081,304 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$1,812 | \$487 | \$345 |
| Per Capita Expenditures: | \$1,706 | \$471 | \$335 |
| Operating Income (loss): | \$1,365,758 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 423.46% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$93,505,196 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$7,226 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rapids City Village**

Unit Code: **081/065/32** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,014,438**

Equalized Assessed Valuation: **\$24,535,247**

Population: **959**

Employees:

 Full Time: **3**

 Part Time: **12**

 Salaries Paid: **\$185,383**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$468,602 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$489 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$478,136 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$432,550 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$499 | \$714 | \$328 |
| Per Capita Expenditures: | \$451 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$45,586 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 118.87% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$514,188 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$536 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$165,440 | \$5,333 | \$ |
| Total Unreserved Funds: | \$348,748 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$157,098 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$164 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,149,746 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,242 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$437,024 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$403,786 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$456 | \$672 | \$238 |
| Per Capita Expenditures: | \$421 | \$680 | \$254 |
| Operating Income (loss): | \$33,238 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 540.63% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,182,984 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$2,276 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$100,000

Equalized Assessed Valuation: \$723,403

Population: 138

Employees:

 Full Time:

 Part Time: 13

 Salaries Paid: \$9,537

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$171,036 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,239 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$52,822 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$46,968 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$383 | \$714 | \$328 |
| Per Capita Expenditures: | \$340 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$5,854 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 376.62% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$176,890 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,282 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$26,242 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$150,648 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$438,394 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.177 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$24,320 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$25,119 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$176 | \$672 | \$238 |
| Per Capita Expenditures: | \$182 | \$680 | \$254 |
| Operating Income (loss): | -\$799 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1742.09% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$437,595 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$3.171 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,153,450**

Equalized Assessed Valuation: **\$11,357,732**

Population: **1,006**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$279,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,032,918 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$1,027 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$469,671 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$290,332 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$467 | \$821 | \$659 |
| Per Capita Expenditures: | \$289 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$179,339 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 408.70% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,186,577 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$1,180 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$27,317 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,159,260 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,120,818 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.114 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$400,344 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$487,169 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$398 | \$487 | \$345 |
| Per Capita Expenditures: | \$484 | \$471 | \$335 |
| Operating Income (loss): | -\$86,825 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 217.52% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$1,059,673 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.053 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$4,829,122 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$1,305 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,759,507 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,829,849 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$746 | \$821 | \$659 |
| Per Capita Expenditures: | \$495 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$929,658 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 314.71% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$5,758,780 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$1,556 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,827,010 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$3,346,575 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$805,320 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$218 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$12,518,858 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.383 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$8,475,647 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$8,352,752 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$2.291 | \$487 | \$345 |
| Per Capita Expenditures: | \$2.258 | \$471 | \$335 |
| Operating Income (loss): | \$122,895 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 151.35% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$12,641,753 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3.417 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$277,500**

Equalized Assessed Valuation: **\$1,961,100**

Population: **210**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$13,576**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$226,412 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,078 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$43,973 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$69,109 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$209 | \$714 | \$328 |
| Per Capita Expenditures: | \$329 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$25,136 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 291.24% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$201,276 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$958 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$246,420 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,625**

Equalized Assessed Valuation: **\$811,539**

Population: **205**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$7,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$46,315 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$226 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$29,802 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$26,074 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$145 | \$714 | \$328 |
| Per Capita Expenditures: | \$127 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$3,728 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 191.93% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$50,043 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$244 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$19,189 | \$5,333 | \$ |
| Total Unreserved Funds: | \$30,854 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$221,046 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$410 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$149,107 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$113,978 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$277 | \$714 | \$328 |
| Per Capita Expenditures: | \$211 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$35,129 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 224.76% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$256,175 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$475 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$49,853 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$206,322 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$916,793 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.701 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$151,832 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$163,527 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$282 | \$672 | \$238 |
| Per Capita Expenditures: | \$303 | \$680 | \$254 |
| Operating Income (loss): | -\$11,695 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 553.49% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$905,098 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1.679 | \$2,364 | \$984 |



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|-----------|---------|
| Unit Name: | Richmond Village | | |
| Unit Code: | 063/095/32 | County: | Mchenry |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,501,375 | | |
| Equalized Assessed Valuation: | \$44,550,404 | | |
| Population: | 1,874 | | |
| Employees: | | | |
| | Full Time: | 10 | |
| | Part Time: | 22 | |
| | Salaries Paid: | \$682,206 | |

Blended Component Units

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,271,254 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$678 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,827,249 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,308,714 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$975 | \$821 | \$659 |
| Per Capita Expenditures: | \$698 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$518,535 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 77.96% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,020,213 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$544 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$276,517 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$741,375 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$7,450,447 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$3,976 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.22% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,224,677 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.322 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$997,832 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,014,993 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$532 | \$487 | \$345 |
| Per Capita Expenditures: | \$1.075 | \$471 | \$335 |
| Operating Income (loss): | -\$1,017,161 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 300.79% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,060,986 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3.234 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|----------------------|---------|-------------|
| Unit Name: | Richton Park Village | | |
| Unit Code: | 016/470/32 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$27,208,414 | | |
| Equalized Assessed Valuation: | \$138,245,266 | | |
| Population: | 14,000 | | |
| Employees: | | | |
| Full Time: | | | 80 |
| Part Time: | | | 80 |
| Salaries Paid: | | | \$5,698,251 |

Blended Component Units

Number Submitted = 1
 Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,203,839 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$86 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$9,103,326 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$9,528,752 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$650 | \$821 | \$659 |
| Per Capita Expenditures: | \$681 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$425,426 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 12.12% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,154,651 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$82 | \$640 | \$482 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$894,244 | \$7,168 | \$ |
| Total Unreserved Funds: | \$250,763 | \$19,360 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$ | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$4,465,155 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$319 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 2.25% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$10,736,573 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$767 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$3,574,442 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,597,356 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$255 | \$487 | \$345 |
| Per Capita Expenditures: | \$257 | \$471 | \$335 |
| Operating Income (loss): | -\$22,914 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 293.88% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$10,571,810 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$755 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$609,255**

Equalized Assessed Valuation: **\$2,049,952**

Population: **253**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$30,828**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$54,793 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$217 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$108,074 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$101,513 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$427 | \$714 | \$328 |
| Per Capita Expenditures: | \$401 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$6,561 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 60.44% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$61,354 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$243 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$11,627 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$49,727 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$580,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$2,292 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,690,400 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$6.681 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$143,523 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$205,850 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$567 | \$672 | \$238 |
| Per Capita Expenditures: | \$814 | \$680 | \$254 |
| Operating Income (loss): | -\$62,327 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 790.90% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,628,073 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$6.435 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$650,270**

Equalized Assessed Valuation: **\$4,495,390**

Population: **882**

Employees:

 Full Time: **4**

 Part Time: **16**

 Salaries Paid: **\$179,771**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$420,451 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$477 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$355,295 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$378,389 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$403 | \$714 | \$328 |
| Per Capita Expenditures: | \$429 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$23,094 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 105.01% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$397,357 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$451 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$206,384 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$190,973 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$159,127 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$180 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,551,496 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,759 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$306,529 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$317,130 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$348 | \$672 | \$238 |
| Per Capita Expenditures: | \$360 | \$680 | \$254 |
| Operating Income (loss): | -\$10,601 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 485.89% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,540,895 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,747 | \$2,364 | \$984 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$634,101**

Equalized Assessed Valuation: **\$5,215,019**

Population: **869**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$189,243**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,453,985 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,673 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$504,649 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$441,151 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$581 | \$714 | \$328 |
| Per Capita Expenditures: | \$508 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$63,498 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 337.47% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$1,488,774 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,713 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$257,263 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$205,041 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,308,420 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$1,506 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,231,153 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,417 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$309,086 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$471,709 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$356 | \$672 | \$238 |
| Per Capita Expenditures: | \$543 | \$680 | \$254 |
| Operating Income (loss): | -\$162,623 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 223.56% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$1,054,530 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,213 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridott Village**

Unit Code: **089/050/32** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$29,344**

Equalized Assessed Valuation: **\$852,113**

Population: **164**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$3,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$125,964 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$768 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$30,536 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$30,536 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$186 | \$714 | \$328 |
| Per Capita Expenditures: | \$186 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$ | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 412.51% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$125,964 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$768 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$12,860 | \$5,333 | \$ |
| Total Unreserved Funds: | \$117,853 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ringwood Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,222,850**

Equalized Assessed Valuation: **\$28,383,991**

Population: **820**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$34,636**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$849,971 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,037 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$325,455 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$202,148 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$397 | \$714 | \$328 |
| Per Capita Expenditures: | \$247 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$123,307 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 558.64% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$1,129,279 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,377 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$52,789 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$1,076,490 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$138,563**

Equalized Assessed Valuation: **\$1,783,246**

Population: **223**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$9,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$227,616 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$1,021 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$48,076 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$40,918 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$216 | \$714 | \$328 |
| Per Capita Expenditures: | \$183 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$7,158 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 573.77% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$234,774 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,053 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$50,326 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$184,448 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$30,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$135 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$225.834 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.013 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$41.432 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$51.098 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$186 | \$672 | \$238 |
| Per Capita Expenditures: | \$229 | \$680 | \$254 |
| Operating Income (loss): | -\$9.666 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 423.05% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$216.168 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$969 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$80,305 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$934 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$69,440 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$50,415 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$807 | \$714 | \$328 |
| Per Capita Expenditures: | \$586 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$19,025 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 197.02% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$99,330 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$1,155 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$99,330 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$4,868,816 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$436 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.20% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,741,739 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$603 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$4,051,814 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,340,341 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$363 | \$487 | \$345 |
| Per Capita Expenditures: | \$299 | \$471 | \$335 |
| Operating Income (loss): | \$711,473 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 223.38% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$7,461,745 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$668 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|---------------------|---------|------|
| Unit Name: | River Grove Village | | |
| Unit Code: | 016/485/32 | County: | Cook |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$16,456,571 | | |
| Equalized Assessed Valuation: | \$183,935,912 | | |
| Population: | 10,668 | | |
| Employees: | | | |
| Full Time: | 45 | | |
| Part Time: | 145 | | |
| Salaries Paid: | \$4,850,511 | | |

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 15: | \$9,286,609 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$871 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$10,973,317 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$12,354,657 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,029 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,158 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$1,381,340 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 64.13% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$7,922,688 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$743 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$10,066,398 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$20,131,856 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$20,519,925 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,924 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 8.99% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,315,559 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$311 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$2,251,642 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,518,296 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$211 | \$487 | \$345 |
| Per Capita Expenditures: | \$236 | \$471 | \$335 |
| Operating Income (loss): | -\$266,654 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 121.85% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,068,497 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$288 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverdale Village**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,485,091**

Equalized Assessed Valuation: **\$91,322,542**

Population: **13,549**

Employees:

Full Time: **76**

Part Time: **23**

Salaries Paid: **\$6,547,507**

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$4,524,656 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$334 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$13,215,912 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$15,790,955 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$975 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,165 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$2,575,043 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 14.36% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$2,267,118 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$167 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$14,031,973 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$27,107,650 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$37,761,941 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,787 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 15.27% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,767,121 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$278 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$4,382,965 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$4,729,611 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$323 | \$487 | \$345 |
| Per Capita Expenditures: | \$349 | \$471 | \$335 |
| Operating Income (loss): | -\$346,646 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 72.32% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,420,475 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$252 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|-------------------|---------|------|
| Unit Name: | Riverside Village | | |
| Unit Code: | 016/490/32 | County: | Cook |
| Fiscal Year End: | 12/31/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$22,902,816 | | |
| Equalized Assessed Valuation: | \$266,935,213 | | |
| Population: | 8,875 | | |
| Employees: | | | |
| Full Time: | 47 | | |
| Part Time: | 73 | | |
| Salaries Paid: | \$5,015,927 | | |

Blended Component Units

Number Submitted = 1
 Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$6,718,681 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$757 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$9,354,789 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$9,327,511 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,054 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,051 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$27,278 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 68.46% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$6,385,959 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$720 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,864,963 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$12,330,232 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$7,855,166 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$885 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 2.38% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$15,003,613 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,691 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$3,059,753 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$2,974,927 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$345 | \$487 | \$345 |
| Per Capita Expenditures: | \$335 | \$471 | \$335 |
| Operating Income (loss): | \$84,826 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 508.36% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$15,123,330 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,704 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,580,000 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$457 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$7,014,583 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,030 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$5,552,993 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$4,942,508 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$1,607 | \$487 | \$345 |
| Per Capita Expenditures: | \$1,431 | \$471 | \$335 |
| Operating Income (loss): | \$610,485 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 145.01% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$7,167,039 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,074 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$12,714,667 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$3,373 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$3,504,816 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$3,185,467 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$930 | \$821 | \$659 |
| Per Capita Expenditures: | \$845 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$319,349 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 397.28% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$12,655,366 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$3,357 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,803,496 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$11,109,000 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,304,774 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$611 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$13,702,819 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3,635 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,179,333 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,113,202 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$313 | \$487 | \$345 |
| Per Capita Expenditures: | \$295 | \$471 | \$335 |
| Operating Income (loss): | \$66,131 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 1237.77% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$13,778,878 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3,655 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,821,770 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,851 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$531,073 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$452,245 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$257 | \$487 | \$345 |
| Per Capita Expenditures: | \$219 | \$471 | \$335 |
| Operating Income (loss): | \$78,828 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 900.36% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$4,071,830 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,972 | \$1,649 | \$1,285 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Robbins Village**

Unit Code: 016/495/32 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,478,360

Equalized Assessed Valuation: \$36,347,454

Population: 5,480

Employees:

 Full Time: 25

 Part Time: 49

 Salaries Paid: \$1,966,501

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 15: | -\$746,126 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | -\$136 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$4,116,948 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$4,740,033 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$751 | \$821 | \$659 |
| Per Capita Expenditures: | \$865 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$623,085 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | -28.89% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | -\$1,369,211 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | -\$250 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$3,701,922 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$13,174,381 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,404 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.44% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,094,659 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$200 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,337,443 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,937,369 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$244 | \$487 | \$345 |
| Per Capita Expenditures: | \$354 | \$471 | \$335 |
| Operating Income (loss): | -\$599,926 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 25.54% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$494,733 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$90 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$526,444**

Equalized Assessed Valuation: **\$2,395,796**

Population: **349**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$59,791**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$228,422 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$655 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$213,247 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$167,019 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$611 | \$714 | \$328 |
| Per Capita Expenditures: | \$479 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$46,228 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 164.74% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$275,150 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$788 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$36,303 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$238,847 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$732,001 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$2,097 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$207,522 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$595 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$407,818 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$93,183 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$1,169 | \$672 | \$238 |
| Per Capita Expenditures: | \$267 | \$680 | \$254 |
| Operating Income (loss): | \$314,635 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 559.82% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$521,657 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,495 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,080,820 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$788 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 7.91% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,325,347 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$820 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,154,588 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,243,937 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$150 | \$487 | \$345 |
| Per Capita Expenditures: | \$161 | \$471 | \$335 |
| Operating Income (loss): | -\$89,349 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 497.05% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,182,998 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$802 | \$1,649 | \$1,285 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rochelle City**

Unit Code: **071/055/30** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,429,487**

Equalized Assessed Valuation: **\$222,418,543**

Population: **9,539**

Employees:

Full Time: **114**

Part Time: **59**

Salaries Paid: **\$8,101,635**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 15: | \$2,324,068 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$244 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$8,549,664 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$10,070,119 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$896 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,056 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$1,520,455 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 32.88% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$3,310,845 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$347 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$2,173,094 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$1,516,370 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$27,244,619 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,856 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 3.30% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$86,604,737 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$9.079 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$43,925,528 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$41,831,143 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$4.605 | \$487 | \$345 |
| Per Capita Expenditures: | \$4.385 | \$471 | \$335 |
| Operating Income (loss): | \$2,094,385 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 209.27% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$87,539,893 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$9.177 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,699,814 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$461 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.92% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$5,137,454 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,393 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,598,182 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,550,244 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$433 | \$487 | \$345 |
| Per Capita Expenditures: | \$420 | \$471 | \$335 |
| Operating Income (loss): | \$47,938 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 333.86% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$5,175,658 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,403 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **Stephenson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$112,050**

Equalized Assessed Valuation: **\$3,488,530**

Population: **314**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$15,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$281,609 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$897 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$77,984 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$75,679 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$248 | \$714 | \$328 |
| Per Capita Expenditures: | \$241 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$2,305 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 405.14% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$306,605 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$976 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$71,633 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$234,972 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$737,926 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,350 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$125,775 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$171,403 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$401 | \$672 | \$238 |
| Per Capita Expenditures: | \$546 | \$680 | \$254 |
| Operating Income (loss): | -\$45,628 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 390.66% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$669,607 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$2,133 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$19,540,095 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$2,109 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.53% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$46,881,394 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$5.060 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$14,897,455 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$13,504,246 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$1.608 | \$487 | \$345 |
| Per Capita Expenditures: | \$1.457 | \$471 | \$335 |
| Operating Income (loss): | \$1,393,209 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 357.80% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$48,318,680 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$5.215 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$223,560,987 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$5,730 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 14.45% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$49,587,910 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,271 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$22,068,040 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$20,036,925 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$566 | \$438 | \$323 |
| Per Capita Expenditures: | \$514 | \$428 | \$330 |
| Operating Income (loss): | \$2,031,115 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 263.49% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$52,794,848 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$1,353 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockbridge Village**

Unit Code: 031/035/32 County: Greene

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$105,084

Equalized Assessed Valuation: \$1,207,349

Population: 169

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$17,075

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$357,894 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$2,118 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$76,253 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$77,583 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$451 | \$714 | \$328 |
| Per Capita Expenditures: | \$459 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$1,330 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 473.78% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$367,574 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$2,175 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$16,851 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$350,723 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$374,601 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$2,217 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,499,381 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$14.789 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$100,300 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$143,071 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$593 | \$672 | \$238 |
| Per Capita Expenditures: | \$847 | \$680 | \$254 |
| Operating Income (loss): | -\$42,771 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1710.65% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$2,447,444 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$14.482 | \$2,364 | \$984 |



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: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,174,500**

Equalized Assessed Valuation: **\$44,081,044**

Population: **1,957**

Employees:

Full Time: **11**

Part Time: **16**

Salaries Paid: **\$612,478**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 15: | \$1,491,347 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$762 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$2,452,729 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,789,324 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,253 | \$821 | \$659 |
| Per Capita Expenditures: | \$914 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$663,405 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 120.42% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$2,154,752 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$1,101 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$742,580 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,665,875 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$6,842,226 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$3.496 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,242,704 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,322,895 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$635 | \$487 | \$345 |
| Per Capita Expenditures: | \$676 | \$471 | \$335 |
| Operating Income (loss): | -\$80,191 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 511.15% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,762,035 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3.455 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,406,142 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$848 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 2.78% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,253,692 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$431 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,232,928 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,119,143 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$163 | \$487 | \$345 |
| Per Capita Expenditures: | \$148 | \$471 | \$335 |
| Operating Income (loss): | \$113,785 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 298.66% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,342,477 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$442 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,235**

Equalized Assessed Valuation: **\$317,605**

Population: **50**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$2,247**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$101,155 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$2,023 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$23,721 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$29,518 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$474 | \$714 | \$328 |
| Per Capita Expenditures: | \$590 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$5,797 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 357.17% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$105,428 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$2,109 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$86,196 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|----------------------|---------|--------------|
| Unit Name: | Rolling Meadows City | | |
| Unit Code: | 016/500/30 | County: | Cook |
| Fiscal Year End: | 12/31/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$69,300,458 | | |
| Equalized Assessed Valuation: | \$730,170,392 | | |
| Population: | 24,099 | | |
| Employees: | | | |
| Full Time: | | | 155 |
| Part Time: | | | 21 |
| Salaries Paid: | | | \$16,956,671 |

Blended Component Units

Number Submitted = 2
 Firefighters' Pension
 Police Pension

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$9,201,252 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$382 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$33,688,124 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$28,936,465 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$1,398 | \$821 | \$659 |
| Per Capita Expenditures: | \$1,201 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$4,751,659 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 43.22% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$12,505,075 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$519 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,084,594 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$62,359,303 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$107,994,366 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$4,481 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.39% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$14,936,675 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$620 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$12,178,835 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$11,632,266 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$505 | \$487 | \$345 |
| Per Capita Expenditures: | \$483 | \$471 | \$335 |
| Operating Income (loss): | \$546,569 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 130.60% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$15,191,823 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$630 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

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: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,091,050**

Equalized Assessed Valuation: **\$1,037,985,885**

Population: **39,680**

Employees:

 Full Time: **213**

 Part Time: **195**

 Salaries Paid: **\$21,537,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$20,292,626 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$511 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$50,032,472 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$45,562,907 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$1,261 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$1,148 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | \$4,469,565 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 50.64% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$23,072,028 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$581 | \$494 | \$453 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,288,122 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | \$4,856,829 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$135,842,823 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$3,423 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 10.51% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$100,437,231 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,531 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$16,000,233 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$17,502,264 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$403 | \$438 | \$323 |
| Per Capita Expenditures: | \$441 | \$428 | \$330 |
| Operating Income (loss): | -\$1,502,031 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 566.48% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$99,146,626 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$2,499 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|--------|
| Unit Name: | Roodhouse City | | |
| Unit Code: | 031/040/30 | County: | Greene |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,313,064 | | |
| Equalized Assessed Valuation: | \$9,156,431 | | |
| Population: | 1,814 | | |
| Employees: | | | |
| | Full Time: | 19 | |
| | Part Time: | 32 | |
| | Salaries Paid: | \$755,888 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$565,272 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$312 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,027,212 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,256,994 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$566 | \$821 | \$659 |
| Per Capita Expenditures: | \$693 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$229,782 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 28.39% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$356,811 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$197 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$356,782 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$253,160 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,382,331 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$3,518 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$4,489,309 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,475 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$3,063,206 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$3,036,140 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$1,689 | \$487 | \$345 |
| Per Capita Expenditures: | \$1,674 | \$471 | \$335 |
| Operating Income (loss): | \$27,066 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 148.75% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$4,516,375 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,490 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,800,187 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$262 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$ | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$ | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$ | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$ | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$ | \$487 | \$345 |
| Per Capita Expenditures: | \$ | \$471 | \$335 |
| Operating Income (loss): | \$ | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$ | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$ | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$230,699 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$2,813 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$15,323 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$17,158 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$187 | \$714 | \$328 |
| Per Capita Expenditures: | \$209 | \$690 | \$307 |
| Revenues over (under) Expenditures: | -\$1,835 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 1333.86% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$228,864 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$2,791 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$229,182 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$36,896,450 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$1,621 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$16,997,021 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$747 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$8,150,990 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$7,779,686 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$358 | \$487 | \$345 |
| Per Capita Expenditures: | \$342 | \$471 | \$335 |
| Operating Income (loss): | \$371,304 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 208.61% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$16,229,398 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$713 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|------|
| Unit Name: | Rosemont Village | | |
| Unit Code: | 016/505/32 | County: | Cook |
| Fiscal Year End: | 12/31/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$181,212,142 | | |
| Equalized Assessed Valuation: | \$258,744,222 | | |
| Population: | 4,226 | | |
| Employees: | | | |
| Full Time: | 240 | | |
| Part Time: | 435 | | |
| Salaries Paid: | \$25,253,218 | | |

Blended Component Units

Number Submitted = 1
 Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$48,252,299 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$11,418 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$85,481,900 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$83,742,468 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$20,228 | \$821 | \$659 |
| Per Capita Expenditures: | \$19,816 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$1,739,432 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 75.63% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$63,338,052 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$14,988 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$5,039,493 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | -\$275,153,578 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$394,571,996 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$93,368 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 120.30% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$238,447,034 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$56.424 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$63,236,545 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$58,745,140 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$14,964 | \$487 | \$345 |
| Per Capita Expenditures: | \$13,901 | \$471 | \$335 |
| Operating Income (loss): | \$4,491,405 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 395.49% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$232,333,057 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$54.977 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roseville Village**

Unit Code: **094/030/32** County: **Warren**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,431,880**

Equalized Assessed Valuation: **\$8,752,300**

Population: **1,085**

Employees:

 Full Time: **2**

 Part Time: **11**

 Salaries Paid: **\$115,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$513,405 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$473 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$302,724 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$312,212 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$279 | \$821 | \$659 |
| Per Capita Expenditures: | \$288 | \$803 | \$645 |
| Revenues over (under) Expenditures: | -\$9,488 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 161.40% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$503,917 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$464 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$325,087 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$178,830 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$251,045 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$231 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$1,740,937 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.605 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$296,891 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$264,677 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$274 | \$487 | \$345 |
| Per Capita Expenditures: | \$244 | \$471 | \$335 |
| Operating Income (loss): | \$32,214 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 669.93% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$1,773,151 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1.634 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rosiclare City**

Unit Code: **035/020/30** County: **Hardin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$892,118**

Equalized Assessed Valuation: **\$5,206,116**

Population: **4,129**

Employees:

Full Time: **10**

Part Time: **10**

Salaries Paid: **\$367,851**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$153,140 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$37 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$453,796 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$428,874 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$110 | \$821 | \$659 |
| Per Capita Expenditures: | \$104 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$24,922 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 40.77% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$174,860 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$42 | \$640 | \$482 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$43,132 | \$7,168 | \$ |
| Total Unreserved Funds: | \$131,728 | \$19,360 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$ | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$300,739 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$73 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | -\$105,127 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | -\$25 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$434,594 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$433,439 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$105 | \$487 | \$345 |
| Per Capita Expenditures: | \$105 | \$471 | \$335 |
| Operating Income (loss): | \$1,155 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | -23.25% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | -\$100,770 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | -\$24 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,376,531 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,537 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$908,858 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$878,943 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$683 | \$487 | \$345 |
| Per Capita Expenditures: | \$660 | \$471 | \$335 |
| Operating Income (loss): | \$29,915 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 387.56% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$3,406,446 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,559 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | | |
|-------------------------------|--------------------|---------|------|
| Unit Name: | Round Lake Village | | |
| Unit Code: | 049/160/32 | County: | Lake |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$19,827,636 | | |
| Equalized Assessed Valuation: | \$242,779,911 | | |
| Population: | 18,289 | | |
| Employees: | | | |
| Full Time: | 54 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$3,309,167 | | |

Blended Component Units

Number Submitted = 1
 Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$8,230,737 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$450 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$8,489,453 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$8,484,812 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$464 | \$821 | \$659 |
| Per Capita Expenditures: | \$464 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$4,641 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 87.63% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$7,435,378 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$407 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,776,544 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$7,788,738 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$13,812,828 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$755 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.30% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$40,149,780 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,195 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$4,615,115 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$4,713,758 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$252 | \$487 | \$345 |
| Per Capita Expenditures: | \$258 | \$471 | \$335 |
| Operating Income (loss): | -\$98,643 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 849.66% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$40,051,137 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,190 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

| | | | |
|-------------------------------|--------------------------|---------|------|
| Unit Name: | Round Lake Beach Village | | |
| Unit Code: | 049/165/32 | County: | Lake |
| Fiscal Year End: | 4/30/2015 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$21,990,139 | | |
| Equalized Assessed Valuation: | \$299,216,759 | | |
| Population: | 28,093 | | |
| Employees: | | | |
| Full Time: | 84 | | |
| Part Time: | 4 | | |
| Salaries Paid: | \$5,625,591 | | |

Blended Component Units

Number Submitted = 1
 Police Pension Fund

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$12,298,828 | \$23,294,163 | \$18,852,712 |
| Per Capita Beginning Fund Balance: | \$438 | \$494 | \$440 |
| Revenue Collected During FY 15: | \$15,205,022 | \$52,385,519 | \$41,221,622 |
| Expenditures During FY 15: | \$12,267,179 | \$50,616,086 | \$38,552,119 |
| Per Capita Revenue: | \$541 | \$1,072 | \$1,060 |
| Per Capita Expenditures: | \$437 | \$1,025 | \$976 |
| Revenues over (under) Expenditures: | \$2,937,843 | \$1,769,433 | \$1,689,186 |
| Ratio of Fund Balance to Expenditures: | 84.42% | 51.19% | 52.19% |
| Ending Fund Balance for FY 15: | \$10,356,497 | \$23,198,787 | \$20,609,242 |
| Per Capita Ending Fund Balance: | \$369 | \$494 | \$453 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,327,074 | \$9,944,667 | \$6,720,934 |
| Total Unrestricted Net Assets: | \$8,139,929 | -\$39,339,571 | -\$8,099,011 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$19,028,249 | \$108,290,695 | \$65,832,873 |
| Per Capita Debt: | \$677 | \$2,035 | \$1,592 |
| General Obligation Debt over EAV: | 5.08% | 5.44% | 3.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$18,995,441 | \$68,955,462 | \$48,661,340 |
| Per Capita Beginning Retained Earnings for FY 15: | \$676 | \$1,364 | \$1,150 |
| Revenue Collected During FY 15: | \$6,327,370 | \$22,322,735 | \$13,915,949 |
| Expenditures During FY 15: | \$6,792,321 | \$22,305,259 | \$13,913,711 |
| Per Capita Revenue: | \$225 | \$438 | \$323 |
| Per Capita Expenditures: | \$242 | \$428 | \$330 |
| Operating Income (loss): | -\$464,951 | \$17,477 | \$223,392 |
| Ratio of Retained Earnings to Expenditures: | 272.82% | 394.73% | 332.22% |
| Ending Retained Earnings for FY 15: | \$18,530,490 | \$68,325,188 | \$46,956,719 |
| Per Capita Ending Retained Earnings: | \$660 | \$1,361 | \$1,123 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,068,400**

Equalized Assessed Valuation: **\$30,486,437**

Population: **2,773**

Employees:

 Full Time: **7**

 Part Time: **5**

 Salaries Paid: **\$540,751**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,280,342 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$462 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$1,204,781 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$1,150,268 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$434 | \$821 | \$659 |
| Per Capita Expenditures: | \$415 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$54,513 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 116.05% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,334,855 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$481 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$228,525 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$1,106,330 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$108,985 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$39 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,800,211 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1.010 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$601,214 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$653,505 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$217 | \$487 | \$345 |
| Per Capita Expenditures: | \$236 | \$471 | \$335 |
| Operating Income (loss): | -\$52,291 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 420.49% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,747,920 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$991 | \$1,649 | \$1,285 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Park Village**

Unit Code: **049/175/32** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,414,840**

Equalized Assessed Valuation: **\$59,219,131**

Population: **7,536**

Employees:

| | |
|----------------|-----------|
| Full Time: | 17 |
| Part Time: | 14 |
| Salaries Paid: | \$466,980 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$1,421,205 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$189 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$3,237,820 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$2,801,567 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$430 | \$821 | \$659 |
| Per Capita Expenditures: | \$372 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$436,253 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 66.30% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$1,857,458 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$246 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,652,378 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$104,467 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$1,405,526 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$187 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 2.12% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,621,902 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$348 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,127,494 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,187,755 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$150 | \$487 | \$345 |
| Per Capita Expenditures: | \$158 | \$471 | \$335 |
| Operating Income (loss): | -\$60,261 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 215.67% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,561,641 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$340 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roxana Village**

Unit Code: **057/100/32** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,032,907**

Equalized Assessed Valuation: **\$314,007,377**

Population: **1,500**

Employees:

 Full Time: **25**

 Part Time: **6**

 Salaries Paid: **\$1,836,879**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$13,276,403 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$8,851 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$7,262,655 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$4,905,899 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$4,842 | \$821 | \$659 |
| Per Capita Expenditures: | \$3,271 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$2,356,756 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 265.56% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$13,028,213 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$8,685 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,169,552 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$11,858,661 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$6,019,450 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$4,013 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$3,078,563 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,052 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$652,102 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$848,327 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$435 | \$487 | \$345 |
| Per Capita Expenditures: | \$566 | \$471 | \$335 |
| Operating Income (loss): | -\$196,225 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 646.84% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$5,487,284 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$3,658 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Village**

Unit Code: **010/085/32** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,600**

Equalized Assessed Valuation: **\$6,676,147**

Population: **293**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$15,344**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$126,786 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$433 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$76,634 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$62,267 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$262 | \$714 | \$328 |
| Per Capita Expenditures: | \$213 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$14,367 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 167.62% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$104,371 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$356 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$16,405 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$87,966 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$42,975 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$147 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$77,508 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$265 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$53,108 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$34,700 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$181 | \$672 | \$238 |
| Per Capita Expenditures: | \$118 | \$680 | \$254 |
| Operating Income (loss): | \$18,408 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 382.41% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$132,698 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$453 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Royalton Village**

Unit Code: 028/045/32 County: Franklin

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,594,350

Equalized Assessed Valuation: \$5,096,748

Population: 1,151

Employees:

 Full Time: 5

 Part Time: 15

 Salaries Paid: \$179,794

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$279,275 | \$3,635,463 | \$1,696,316 |
| Per Capita Beginning Fund Balance: | \$243 | \$612 | \$463 |
| Revenue Collected During FY 15: | \$393,611 | \$5,853,071 | \$2,702,448 |
| Expenditures During FY 15: | \$363,008 | \$5,684,734 | \$2,755,984 |
| Per Capita Revenue: | \$342 | \$821 | \$659 |
| Per Capita Expenditures: | \$315 | \$803 | \$645 |
| Revenues over (under) Expenditures: | \$30,603 | \$168,337 | \$63,466 |
| Ratio of Fund Balance to Expenditures: | 85.36% | 91.97% | 75.16% |
| Ending Fund Balance for FY 15: | \$309,878 | \$3,806,061 | \$1,800,119 |
| Per Capita Ending Fund Balance: | \$269 | \$640 | \$482 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$115,127 | \$1,735,182 | \$659,629 |
| Total Unrestricted Net Assets: | \$194,751 | -\$472,792 | \$667,879 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$94,153 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$82 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 0.00% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$2,048,240 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,780 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$619,643 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$369,779 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$538 | \$487 | \$345 |
| Per Capita Expenditures: | \$321 | \$471 | \$335 |
| Operating Income (loss): | \$249,864 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 621.48% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$2,298,104 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$1,997 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ruma Village**

Unit Code: **079/060/32** County: **Randolph**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$377,675**

Equalized Assessed Valuation: **\$3,758,648**

Population: **330**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$71,033**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$95,008 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$288 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$173,760 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$131,737 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$527 | \$714 | \$328 |
| Per Capita Expenditures: | \$399 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$42,023 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 89.22% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$117,531 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$356 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$81,402 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$87,781 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$60,000 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$182 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$750,266 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,274 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$95,237 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$115,032 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$289 | \$672 | \$238 |
| Per Capita Expenditures: | \$349 | \$680 | \$254 |
| Operating Income (loss): | -\$19,795 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 623.80% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$717,571 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$2,174 | \$2,364 | \$984 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$2,453,360 | \$9,823,032 | \$2,646,376 |
| Per Capita Debt: | \$767 | \$1,434 | \$715 |
| General Obligation Debt over EAV: | 1.53% | 3.20% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$7,009,581 | \$9,667,288 | \$3,915,821 |
| Per Capita Beginning Retained Earnings for FY 15: | \$2,190 | \$1,618 | \$1,243 |
| Revenue Collected During FY 15: | \$1,280,279 | \$2,952,238 | \$1,232,102 |
| Expenditures During FY 15: | \$1,387,545 | \$2,815,279 | \$1,185,473 |
| Per Capita Revenue: | \$400 | \$487 | \$345 |
| Per Capita Expenditures: | \$434 | \$471 | \$335 |
| Operating Income (loss): | -\$107,266 | \$136,959 | \$25,410 |
| Ratio of Retained Earnings to Expenditures: | 503.51% | 396.90% | 331.94% |
| Ending Retained Earnings for FY 15: | \$6,986,405 | \$9,783,982 | \$4,146,636 |
| Per Capita Ending Retained Earnings: | \$2,183 | \$1,649 | \$1,285 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Russellville Village**

Unit Code: **051/025/32** County: **Lawrence**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,900**

Equalized Assessed Valuation: **\$248,814**

Population: **119**

Employees:

 Full Time: **9**

 Part Time:

 Salaries Paid: **\$4,140**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$22,690 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$191 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$17,440 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$15,848 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$147 | \$714 | \$328 |
| Per Capita Expenditures: | \$133 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$1,592 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 153.22% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$24,282 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$204 | \$920 | \$549 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$5,333 | \$ |
| Total Unreserved Funds: | \$24,282 | \$30,038 | \$ |

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rutland Village**

Unit Code: 050/095/32 County: Lasalle

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$472,595

Equalized Assessed Valuation: \$1,997,498

Population: 318

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$21,447

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 15: | \$245,561 | \$331,298 | \$181,977 |
| Per Capita Beginning Fund Balance: | \$772 | \$866 | \$533 |
| Revenue Collected During FY 15: | \$102,929 | \$288,431 | \$121,355 |
| Expenditures During FY 15: | \$98,666 | \$274,051 | \$113,026 |
| Per Capita Revenue: | \$324 | \$714 | \$328 |
| Per Capita Expenditures: | \$310 | \$690 | \$307 |
| Revenues over (under) Expenditures: | \$4,263 | \$14,380 | \$7,286 |
| Ratio of Fund Balance to Expenditures: | 239.63% | 279.73% | 169.76% |
| Ending Fund Balance for FY 15: | \$236,432 | \$350,474 | \$192,373 |
| Per Capita Ending Fund Balance: | \$743 | \$920 | \$549 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$39,004 | \$125,800 | \$28,997 |
| Total Unrestricted Net Assets: | \$197,428 | \$29,745 | \$89,284 |



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 15: | \$93,020 | \$417,897 | \$29,671 |
| Per Capita Debt: | \$293 | \$998 | \$81 |
| General Obligation Debt over EAV: | 0.00% | 0.29% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 15: | \$476,874 | \$829,234 | \$393,391 |
| Per Capita Beginning Retained Earnings for FY 15: | \$1,500 | \$2,382 | \$952 |
| Revenue Collected During FY 15: | \$82,643 | \$255,721 | \$88,075 |
| Expenditures During FY 15: | \$76,829 | \$244,740 | \$95,060 |
| Per Capita Revenue: | \$260 | \$672 | \$238 |
| Per Capita Expenditures: | \$242 | \$680 | \$254 |
| Operating Income (loss): | \$5,814 | \$10,980 | \$ |
| Ratio of Retained Earnings to Expenditures: | 645.69% | 404.56% | 332.12% |
| Ending Retained Earnings for FY 15: | \$496,080 | \$834,413 | \$407,239 |
| Per Capita Ending Retained Earnings: | \$1,560 | \$2,364 | \$984 |