



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Jackson County	County:	JACKSON
Population:	61,000	Equalized Assessed Valuation:	\$409,679,788
Unit Code:	039/000/00		
Appropriation or Budget:	\$23,374,485	Accounting Method:	Modified Accrual
Employees:	Full Time: 373	Part Time: 101	Salaries Paid: \$11,993,359
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$10,592,853	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$174	\$221	\$198
Revenue Collected During FY 00:	\$13,470,577	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$12,534,359	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$221	\$329	\$316
Per Capita Expenditures:	\$205	\$303	\$298
Revenues over (under) Expenditures:	\$936,218	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	92.14%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$11,549,616	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$189	\$246	\$218
Total Reserved Funds:	\$383,067	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$1,343,252	\$5,622,942	\$785,000
Per Capita Debt:	\$22	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$8,919,076	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$146	\$16	\$
Revenue Collected During FY 00:	\$8,323,575	\$1,562,958	\$
Expenditures During FY 00:	\$8,704,867	\$1,789,167	\$
Per Capita Revenue:	\$136	\$33	\$
Per Capita Expenditures:	\$143	\$35	\$
Operating Income (loss):	-\$381,292	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	96.01%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$8,357,740	\$693,321	\$
Per Capita Ending Retained Earnings:	\$137	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Jasper County	County:	JASPER
Population:	10,610	Equalized Assessed Valuation:	\$165,377,865
Unit Code:	040/000/00		
Appropriation or Budget:	\$6,102,916	Accounting Method:	Modified Accrual
Employees:	Full Time: 83	Part Time: 30	Salaries Paid: \$2,482,941
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:			1

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$2,801,055	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$264	\$221	\$198
Revenue Collected During FY 00:	\$5,153,123	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,263,433	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$486	\$329	\$316
Per Capita Expenditures:	\$496	\$303	\$298
Revenues over (under) Expenditures:	-\$110,310	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	57.36%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,019,312	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$285	\$246	\$218
Total Reserved Funds:	\$25,062	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$371,460	\$5,622,942	\$785,000
Per Capita Debt:	\$35	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$470,786	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$44	\$16	\$
Revenue Collected During FY 00:	\$1,104,533	\$1,562,958	\$
Expenditures During FY 00:	\$1,023,089	\$1,789,167	\$
Per Capita Revenue:	\$104	\$33	\$
Per Capita Expenditures:	\$96	\$35	\$
Operating Income (loss):	\$81,444	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	53.98%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$552,230	\$693,321	\$
Per Capita Ending Retained Earnings:	\$52	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Jefferson County	County:	JEFFERSON
Population:	35,000	Equalized Assessed Valuation:	\$270,447,277
Unit Code:	041/000/00		
Appropriation or Budget:	\$8,182,538	Accounting Method:	Modified Accrual
Employees:	Full Time: 102	Part Time: 29	Salaries Paid: \$3,764,465
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
		Fiscal Year End:	11/30/00

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$5,236,647	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$150	\$221	\$198
Revenue Collected During FY 00:	\$8,202,234	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$7,244,347	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$234	\$329	\$316
Per Capita Expenditures:	\$207	\$303	\$298
Revenues over (under) Expenditures:	\$957,887	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	84.76%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$6,140,438	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$175	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000
Per Capita Debt:	\$	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$667,422	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$19	\$16	\$
Revenue Collected During FY 00:	\$255,154	\$1,562,958	\$
Expenditures During FY 00:	\$350,635	\$1,789,167	\$
Per Capita Revenue:	\$7	\$33	\$
Per Capita Expenditures:	\$10	\$35	\$
Operating Income (loss):	-\$95,481	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	163.12%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$571,941	\$693,321	\$
Per Capita Ending Retained Earnings:	\$16	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Jersey County	County:	JERSEY
Population:	21,668	Equalized Assessed Valuation:	\$204,731,004
Unit Code:	042/000/00		
Appropriation or Budget:	\$5,834,386	Accounting Method:	Modified Accrual
Employees:	Full Time: 55	Part Time: 18	Salaries Paid: \$1,824,496
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$5,610,819	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$259	\$221	\$198
Revenue Collected During FY 00:	\$5,758,663	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$5,223,655	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$266	\$329	\$316
Per Capita Expenditures:	\$241	\$303	\$298
Revenues over (under) Expenditures:	\$535,008	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	118.93%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$6,212,676	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$287	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$785,000	\$5,622,942	\$785,000
Per Capita Debt:	\$36	\$70	\$30
General Obligation Debt over EAV:	0.38%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Jo Daviess County	County:	JO DAVIESS
Population:	21,821	Equalized Assessed Valuation:	\$476,345,038
Unit Code:	043/000/00		
Appropriation or Budget:	\$12,512,245	Accounting Method:	Modified Accrual
Employees:	Full Time: 110	Part Time: 220	Salaries Paid: \$3,482,307
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$7,405,785	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$339	\$221	\$198
Revenue Collected During FY 00:	\$10,733,950	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$9,674,547	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$492	\$329	\$316
Per Capita Expenditures:	\$443	\$303	\$298
Revenues over (under) Expenditures:	\$1,059,403	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	87.50%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$8,465,188	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$388	\$246	\$218
Total Reserved Funds:	\$13,927	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$	\$5,622,942	\$785,000
Per Capita Debt:	\$	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Johnson County	County:	JOHNSON
Population:	11,347	Equalized Assessed Valuation:	\$67,526,695
Unit Code:	044/000/00		
Appropriation or Budget:	\$4,808,987	Accounting Method:	Cash With Assets
Employees:	Full Time: 55	Part Time: 30	Salaries Paid: \$1,668,245
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$5,744,635	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$506	\$221	\$198
Revenue Collected During FY 00:	\$3,638,046	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$3,101,527	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$321	\$329	\$316
Per Capita Expenditures:	\$273	\$303	\$298
Revenues over (under) Expenditures:	\$536,519	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	193.23%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$5,993,195	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$528	\$246	\$218
Total Reserved Funds:	\$1,921,978	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$1,310,000	\$5,622,942	\$785,000
Per Capita Debt:	\$115	\$70	\$30
General Obligation Debt over EAV:	1.94%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$307,927	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$27	\$16	\$
Revenue Collected During FY 00:	\$204,328	\$1,562,958	\$
Expenditures During FY 00:	\$216,019	\$1,789,167	\$
Per Capita Revenue:	\$18	\$33	\$
Per Capita Expenditures:	\$19	\$35	\$
Operating Income (loss):	-\$11,691	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	137.13%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$296,236	\$693,321	\$
Per Capita Ending Retained Earnings:	\$26	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Kane County	County:	KANE
Population:	404,119	Equalized Assessed Valuation:	\$6,737,789,176
		Unit Code:	045/000/00
Appropriation or Budget:	\$173,110,780	Accounting Method:	Modified Accrual
Employees:	Full Time: 1,184	Part Time: 100	Salaries Paid: \$38,897,662
Data Category:	COUNTIES		Fiscal Year End: 11/30/00
Data Range:	Population Greater Than 275,000		
Blended Component Units Included:			1

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$71,577,708	\$154,906,451	\$101,341,391
Per Capita Beginning Fund Balance:	\$177	\$223	\$190
Revenue Collected During FY 00:	\$101,465,154	\$189,343,417	\$185,001,629
Expenditures During FY 00:	\$102,406,640	\$181,561,305	\$170,520,045
Per Capita Revenue:	\$251	\$302	\$312
Per Capita Expenditures:	\$253	\$289	\$296
Revenues over (under) Expenditures:	-\$941,486	\$7,782,112	\$8,361,088
Ratio of Fund Balance to Expenditures:	64.98%	78.02%	70.30%
Ending Fund Balance for FY 00:	\$66,541,799	\$158,610,528	\$109,684,648
Per Capita Ending Fund Balance:	\$165	\$230	\$200
Total Reserved Funds:	\$234,000	\$22,192,819	\$13,477,124

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$32,246,659	\$157,696,342	\$53,933,345
Per Capita Debt:	\$80	\$201	\$99
General Obligation Debt over EAV:	0.00%	0.32%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$35,210,629	\$29,355,291	\$32,519,715
Per Capita Beginning Retained Earnings for FY 00:	\$87	\$50	\$57
Revenue Collected During FY 00:	\$7,450,034	\$22,047,122	\$20,362,514
Expenditures During FY 00:	\$1,453,101	\$22,098,731	\$17,529,456
Per Capita Revenue:	\$18	\$31	\$35
Per Capita Expenditures:	\$4	\$29	\$28
Operating Income (loss):	\$5,996,933	-\$51,609	-\$165,408
Ratio of Retained Earnings to Expenditures:	2826.29%	810.54%	207.93%
Ending Retained Earnings for FY 00:	\$41,068,896	\$58,057,931	\$46,624,876
Per Capita Ending Retained Earnings:	\$102	\$84	\$91



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Kankakee County	County:	KANKAKEE
Population:	120,000	Equalized Assessed Valuation:	\$1,252,230,215
Unit Code:	046/000/00		
Appropriation or Budget:	\$32,529,457	Accounting Method:	Modified Accrual
Employees:	Full Time: 500	Part Time: 20	Salaries Paid: \$12,000,000
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:			3

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$15,181,076	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$127	\$221	\$198
Revenue Collected During FY 00:	\$27,074,719	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$25,545,208	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$226	\$329	\$316
Per Capita Expenditures:	\$213	\$303	\$298
Revenues over (under) Expenditures:	\$1,529,511	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	70.45%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$17,995,397	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$150	\$246	\$218
Total Reserved Funds:	\$503,029	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$9,805,906	\$5,622,942	\$785,000
Per Capita Debt:	\$82	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$2,416,933	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$20	\$16	\$
Revenue Collected During FY 00:	\$890,873	\$1,562,958	\$
Expenditures During FY 00:	\$762,959	\$1,789,167	\$
Per Capita Revenue:	\$7	\$33	\$
Per Capita Expenditures:	\$6	\$35	\$
Operating Income (loss):	\$127,914	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	333.55%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$2,544,847	\$693,321	\$
Per Capita Ending Retained Earnings:	\$21	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Kendall County	County:	KENDALL
Population:	45,000	Equalized Assessed Valuation:	\$957,600,343
Unit Code:	047/000/00		
Appropriation or Budget:	\$20,632,761	Accounting Method:	Modified Accrual
Employees:	Full Time: 165	Part Time: 20	Salaries Paid: \$7,270,054
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$11,625,184	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$258	\$221	\$198
Revenue Collected During FY 00:	\$20,826,694	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$18,312,224	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$463	\$329	\$316
Per Capita Expenditures:	\$407	\$303	\$298
Revenues over (under) Expenditures:	\$2,514,470	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	77.25%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$14,146,187	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$314	\$246	\$218
Total Reserved Funds:	\$3,474,495	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$416,826	\$5,622,942	\$785,000
Per Capita Debt:	\$9	\$70	\$30
General Obligation Debt over EAV:	0.02%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Knox County	County:	KNOX
Population:	56,393	Equalized Assessed Valuation:	\$533,134,183
Unit Code:	048/000/00		
Appropriation or Budget:	\$37,257,487	Accounting Method:	Modified Accrual
Employees:	Full Time: 374	Part Time: 215	Salaries Paid: \$10,233,644
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$8,932,173	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$158	\$221	\$198
Revenue Collected During FY 00:	\$16,937,959	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$16,788,535	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$300	\$329	\$316
Per Capita Expenditures:	\$298	\$303	\$298
Revenues over (under) Expenditures:	\$149,424	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	56.96%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$9,563,369	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$170	\$246	\$218
Total Reserved Funds:	\$9,729,297	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$13,408,518	\$5,622,942	\$785,000
Per Capita Debt:	\$238	\$70	\$30
General Obligation Debt over EAV:	2.16%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$1,041,110	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$18	\$16	\$
Revenue Collected During FY 00:	\$8,138,813	\$1,562,958	\$
Expenditures During FY 00:	\$8,457,235	\$1,789,167	\$
Per Capita Revenue:	\$144	\$33	\$
Per Capita Expenditures:	\$150	\$35	\$
Operating Income (loss):	-\$318,422	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	8.51%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$719,748	\$693,321	\$
Per Capita Ending Retained Earnings:	\$13	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Lake County	County:	Lake
Population:	644,000	Equalized Assessed Valuation:	\$15,879,994,267
Unit Code:	049/000/00		
Appropriation or Budget:	\$392,275,663	Accounting Method:	Modified Accrual
Employees:	Full Time: 2,336	Part Time: 351	Salaries Paid: \$96,128,410
Data Category:	COUNTIES		
Data Range:	Population Greater Than 275,000		
Blended Component Units Included:			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$131,105,074	\$154,906,451	\$101,341,391
Per Capita Beginning Fund Balance:	\$204	\$223	\$190
Revenue Collected During FY 00:	\$215,726,363	\$189,343,417	\$185,001,629
Expenditures During FY 00:	\$200,378,605	\$181,561,305	\$170,520,045
Per Capita Revenue:	\$335	\$302	\$312
Per Capita Expenditures:	\$311	\$289	\$296
Revenues over (under) Expenditures:	\$15,347,758	\$7,782,112	\$8,361,088
Ratio of Fund Balance to Expenditures:	75.63%	78.02%	70.30%
Ending Fund Balance for FY 00:	\$151,545,284	\$158,610,528	\$109,684,648
Per Capita Ending Fund Balance:	\$235	\$230	\$200
Total Reserved Funds:	\$26,720,248	\$22,192,819	\$13,477,124

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$75,620,031	\$157,696,342	\$53,933,345
Per Capita Debt:	\$117	\$201	\$99
General Obligation Debt over EAV:	0.01%	0.32%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$52,381,735	\$29,355,291	\$32,519,715
Per Capita Beginning Retained Earnings for FY 00:	\$81	\$50	\$57
Revenue Collected During FY 00:	\$33,274,994	\$22,047,122	\$20,362,514
Expenditures During FY 00:	\$33,605,810	\$22,098,731	\$17,529,456
Per Capita Revenue:	\$52	\$31	\$35
Per Capita Expenditures:	\$52	\$29	\$28
Operating Income (loss):	-\$330,816	-\$51,609	-\$165,408
Ratio of Retained Earnings to Expenditures:	155.27%	810.54%	207.93%
Ending Retained Earnings for FY 00:	\$52,180,856	\$58,057,931	\$46,624,876
Per Capita Ending Retained Earnings:	\$81	\$84	\$91



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Lasalle County	County:	LASALLE
Population:	110,193	Equalized Assessed Valuation:	\$1,942,997,300
Unit Code:	050/000/00		
Appropriation or Budget:	\$42,906,334	Accounting Method:	Modified Accrual
Employees:	Full Time: 464	Part Time: 8	Salaries Paid: \$13,394,533
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$17,512,649	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$159	\$221	\$198
Revenue Collected During FY 00:	\$35,747,499	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$33,729,741	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$324	\$329	\$316
Per Capita Expenditures:	\$306	\$303	\$298
Revenues over (under) Expenditures:	\$2,017,758	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	87.26%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$29,433,525	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$267	\$246	\$218
Total Reserved Funds:	\$12,383,968	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$10,864,557	\$5,622,942	\$785,000
Per Capita Debt:	\$99	\$70	\$30
General Obligation Debt over EAV:	0.51%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$646,463	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$6	\$16	\$
Revenue Collected During FY 00:	\$3,534,225	\$1,562,958	\$
Expenditures During FY 00:	\$3,474,421	\$1,789,167	\$
Per Capita Revenue:	\$32	\$33	\$
Per Capita Expenditures:	\$32	\$35	\$
Operating Income (loss):	\$59,804	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	20.33%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$706,267	\$693,321	\$
Per Capita Ending Retained Earnings:	\$6	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Lawrence County	County:	LAWRENCE
Population:	15,865	Equalized Assessed Valuation:	\$93,013,199
Unit Code:	051/000/00		
Appropriation or Budget:	\$4,944,463	Accounting Method:	Modified Accrual
Employees:	Full Time: 45	Part Time: 18	Salaries Paid: \$1,143,997
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$2,996,258	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$189	\$221	\$198
Revenue Collected During FY 00:	\$4,976,905	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$4,763,844	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$314	\$329	\$316
Per Capita Expenditures:	\$300	\$303	\$298
Revenues over (under) Expenditures:	\$213,061	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	67.37%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$3,209,319	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$202	\$246	\$218
Total Reserved Funds:	\$17,624	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$1,065,000	\$5,622,942	\$785,000
Per Capita Debt:	\$67	\$70	\$30
General Obligation Debt over EAV:	1.14%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$95,513	\$693,321	\$
Per Capita Ending Retained Earnings:	\$6	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Lee County	County:	LEE
Population:	36,000	Equalized Assessed Valuation:	\$465,657,578
Unit Code:	052/000/00		
Appropriation or Budget:	\$10,190,949	Accounting Method:	Modified Accrual
Employees:	Full Time: 142	Part Time: 78	Salaries Paid: \$3,551,541
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$7,179,789	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$199	\$221	\$198
Revenue Collected During FY 00:	\$12,455,535	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$10,008,930	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$346	\$329	\$316
Per Capita Expenditures:	\$278	\$303	\$298
Revenues over (under) Expenditures:	\$2,446,605	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	88.52%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$8,859,958	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$246	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$210,431	\$5,622,942	\$785,000
Per Capita Debt:	\$6	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Livingston County	County:	LIVINGSTON
Population:	39,301	Equalized Assessed Valuation:	\$499,675,995
Unit Code:	053/000/00		
Appropriation or Budget:	\$19,630,583	Accounting Method:	Modified Accrual
Employees:	Full Time: 341	Part Time: 85	Salaries Paid: \$7,562,325
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Fiscal Year End:	11/30/00		

Blended Component Units Included:

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$15,276,777	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$389	\$221	\$198
Revenue Collected During FY 00:	\$20,140,994	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$16,716,541	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$512	\$329	\$316
Per Capita Expenditures:	\$425	\$303	\$298
Revenues over (under) Expenditures:	\$3,424,453	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	112.32%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$18,776,230	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$478	\$246	\$218
Total Reserved Funds:	\$538,208	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$455,150	\$5,622,942	\$785,000
Per Capita Debt:	\$12	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$1,248,097	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$32	\$16	\$
Revenue Collected During FY 00:	\$3,913,000	\$1,562,958	\$
Expenditures During FY 00:	\$4,068,987	\$1,789,167	\$
Per Capita Revenue:	\$100	\$33	\$
Per Capita Expenditures:	\$104	\$35	\$
Operating Income (loss):	-\$155,987	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	25.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$1,017,110	\$693,321	\$
Per Capita Ending Retained Earnings:	\$26	\$17	\$



Fiscal Year 2000

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Local Government Profile

Unit Name:	Logan County	County:	LOGAN
Population:	32,000	Equalized Assessed Valuation:	\$360,951,823
Unit Code:	054/000/00		
Appropriation or Budget:	\$9,164,121	Accounting Method:	Modified Accrual
Employees:	Full Time: 140	Part Time: 70	Salaries Paid: \$3,683,948
Data Category:	COUNTIES		
Data Range:	Population Between 10,000 and 275,000		
Blended Component Units Included:			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 00:	\$8,656,954	\$10,430,585	\$5,744,635
Per Capita Beginning Fund Balance:	\$271	\$221	\$198
Revenue Collected During FY 00:	\$10,103,841	\$16,587,883	\$8,967,787
Expenditures During FY 00:	\$8,242,107	\$15,177,245	\$7,896,573
Per Capita Revenue:	\$316	\$329	\$316
Per Capita Expenditures:	\$258	\$303	\$298
Revenues over (under) Expenditures:	\$1,861,734	\$1,410,638	\$675,474
Ratio of Fund Balance to Expenditures:	127.70%	81.41%	74.13%
Ending Fund Balance for FY 00:	\$10,525,141	\$11,837,774	\$6,458,765
Per Capita Ending Fund Balance:	\$329	\$246	\$218
Total Reserved Funds:	\$	\$1,381,954	\$78,602

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 00:	\$710,600	\$5,622,942	\$785,000
Per Capita Debt:	\$22	\$70	\$30
General Obligation Debt over EAV:	0.00%	41.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 00:	\$	\$572,904	\$
Per Capita Beginning Retained Earnings for FY 00:	\$	\$16	\$
Revenue Collected During FY 00:	\$	\$1,562,958	\$
Expenditures During FY 00:	\$	\$1,789,167	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$226,210	\$
Ratio of Retained Earnings to Expenditures:	0.00%	89.86%	0.00%
Ending Retained Earnings for FY 00:	\$	\$693,321	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$