



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Saline County		
<b>Unit Code:</b>	082/000/00	<b>County:</b>	SALINE
<b>Fiscal Year End:</b>	11/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,194,860		
<b>Equalized Assessed Valuation:</b>	\$171,143,694		
<b>Population:</b>	26,325		
<b>Employees:</b>			
<b>Full Time:</b>	130		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$3,309,169		

Blended Component Units
Number Submitted = 1
911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,784,534</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$220</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$10,678,228</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$9,938,446</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$406</b>	\$400	\$394
Per Capita Expenditures:	<b>\$378</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>\$739,782</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>65.65%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$6,524,316</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$248</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,716,788</b>	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$2,981,701</b>	\$9,882,029	\$5,864,842



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$320,451</b>	\$7,048,549	\$1,584,136
Per Capita Debt:	<b>\$12</b>	\$108	\$56
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Sangamon County		
<b>Unit Code:</b>	083/000/00	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	11/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,576,120		
<b>Equalized Assessed Valuation:</b>	\$2,867,278,181		
<b>Population:</b>	188,951		
<b>Employees:</b>			
<b>Full Time:</b>			765
<b>Part Time:</b>			92
<b>Salaries Paid:</b>			\$28,788,291

#### 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 05:	<b>\$81,399,732</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$431</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$73,873,339</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$81,843,085</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$391</b>	\$400	\$394
Per Capita Expenditures:	<b>\$433</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>-\$7,969,746</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>19.32%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$15,809,147</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$84</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$13,391,515</b>	\$9,882,029	\$5,864,842



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,957,981</b>	\$7,048,549	\$1,584,136
Per Capita Debt:	<b>\$37</b>	\$108	\$56
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name:	Schuyler County	
Unit Code:	084/000/00	County: SCHUYLER
Fiscal Year End:	11/30/2005	
Accounting Method:	Combination	
Appropriation or Budget:	\$6,007,649	
Equalized Assessed Valuation:	\$69,732,038	
Population:	7,189	
Employees:		
Full Time:		38
Part Time:		5
Salaries Paid:		\$1,454,886

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,434,638</b>	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	<b>\$478</b>	\$443	\$379
Revenue Collected During FY 05:	<b>\$3,186,091</b>	\$3,554,114	\$3,198,735
Expenditures During FY 05:	<b>\$3,363,630</b>	\$3,449,052	\$3,185,772
Per Capita Revenue:	<b>\$443</b>	\$533	\$529
Per Capita Expenditures:	<b>\$468</b>	\$520	\$495
Revenues over (under) Expenditures:	<b>-\$177,539</b>	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	<b>96.83%</b>	90.83%	78.10%
Ending Fund Balance for FY 05:	<b>\$3,257,099</b>	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	<b>\$453</b>	\$472	\$449

##### 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:	<b>\$2,517,045</b>	\$847,273	\$252,236
Total Unrestricted Net Assets:	<b>\$740,054</b>	\$1,884,069	\$1,979,707



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$85,861</b>	\$154,700	\$34,641
Per Capita Debt:	<b>\$12</b>	\$23	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name:	Scott County		
Unit Code:	085/000/00	County:	SCOTT
Fiscal Year End:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,814,016		
Equalized Assessed Valuation:	\$51,338,308		
Population:	5,644		
Employees:			
Full Time:	70		
Part Time:	28		
Salaries Paid:	\$2,205,792		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,493,477</b>	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	<b>\$619</b>	\$443	\$379
Revenue Collected During FY 05:	<b>\$3,211,378</b>	\$3,554,114	\$3,198,735
Expenditures During FY 05:	<b>\$2,913,510</b>	\$3,449,052	\$3,185,772
Per Capita Revenue:	<b>\$569</b>	\$533	\$529
Per Capita Expenditures:	<b>\$516</b>	\$520	\$495
Revenues over (under) Expenditures:	<b>\$297,868</b>	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	<b>131.85%</b>	90.83%	78.10%
Ending Fund Balance for FY 05:	<b>\$3,841,345</b>	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	<b>\$681</b>	\$472	\$449

##### 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:	<b>\$2,932,371</b>	\$847,273	\$252,236
Total Unrestricted Net Assets:	<b>\$908,978</b>	\$1,884,069	\$1,979,707



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$50,000</b>	<b>\$154,700</b>	<b>\$34,641</b>
Per Capita Debt:	<b>\$9</b>	<b>\$23</b>	<b>\$5</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.12%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$835,512</b>	<b>\$89,647</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$148</b>	<b>\$16</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$2,495,330</b>	<b>\$216,129</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$2,566,707</b>	<b>\$218,825</b>	<b>\$</b>
Per Capita Revenue:	<b>\$442</b>	<b>\$38</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$455</b>	<b>\$39</b>	<b>\$</b>
Operating Income (loss):	<b>-\$71,377</b>	<b>-\$2,696</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>29.77%</b>	<b>41.80%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$764,135</b>	<b>\$86,952</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$135</b>	<b>\$16</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Shelby County		
<b>Unit Code:</b>	086/000/00	<b>County:</b>	SHELBY
<b>Fiscal Year End:</b>	8/31/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,783,671		
<b>Equalized Assessed Valuation:</b>	\$311,870,046		
<b>Population:</b>	22,893		
<b>Employees:</b>			
<b>Full Time:</b>			75
<b>Part Time:</b>			6
<b>Salaries Paid:</b>			\$2,970,326

Blended Component Units
Number Submitted = 1
Airport

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,818,917</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$254</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$7,856,808</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$8,030,056</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$343</b>	\$400	\$394
Per Capita Expenditures:	<b>\$351</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>-\$173,248</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>90.51%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$7,268,103</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$317</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$206,862</b>	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$7,229,102</b>	\$9,882,029	\$5,864,842



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$365,821</b>	\$7,048,549	\$1,584,136
Per Capita Debt:	<b>\$16</b>	\$108	\$56
General Obligation Debt over EAV:	<b>0.00%</b>	0.34%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Clair County		
<b>Unit Code:</b>	088/000/00	<b>County:</b>	ST. CLAIR
<b>Fiscal Year End:</b>	12/31/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$204,252,674		
<b>Equalized Assessed Valuation:</b>	\$2,884,869,811		
<b>Population:</b>	261,941		
<b>Employees:</b>			
<b>Full Time:</b>			872
<b>Part Time:</b>			160
<b>Salaries Paid:</b>			\$33,631,459

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$119,518,745</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$456</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$86,540,783</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$74,472,981</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$330</b>	\$400	\$394
Per Capita Expenditures:	<b>\$284</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>\$12,067,802</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>189.35%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$141,016,326</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$538</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$66,746,215</b>	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$85,839,682</b>	\$9,882,029	\$5,864,842



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$124,722,528</b>	<b>\$7,048,549</b>	<b>\$1,584,136</b>
Per Capita Debt:	<b>\$476</b>	<b>\$108</b>	<b>\$56</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$150,246,002</b>	<b>\$3,146,397</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$574</b>	<b>\$30</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$1,953,031</b>	<b>\$1,748,403</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$15,322,556</b>	<b>\$1,924,829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$35</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$35</b>	<b>\$</b>
Operating Income (loss):	<b>-\$13,369,525</b>	<b>-\$176,427</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>956.23%</b>	<b>112.85%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$146,518,328</b>	<b>\$3,199,851</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$559</b>	<b>\$33</b>	<b>\$</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$40,321</b>	\$154,700	\$34,641
Per Capita Debt:	<b>\$6</b>	\$23	\$5
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,159,738**

Equalized Assessed Valuation: **\$565,932,689**

Population: **48,979**

Employees:

Full Time:	260
Part Time:	70
Salaries Paid:	\$10,206,537

#### Blended Component Units

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 05:	<b>\$7,234,599</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$148</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$21,480,538</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$21,049,518</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$439</b>	\$400	\$394
Per Capita Expenditures:	<b>\$430</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>\$431,020</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>31.26%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$6,580,794</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$134</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$297,921</b>	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$6,549,271</b>	\$9,882,029	\$5,864,842



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$9,606,184</b>	<b>\$7,048,549</b>	<b>\$1,584,136</b>
Per Capita Debt:	<b>\$196</b>	<b>\$108</b>	<b>\$56</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$850,966</b>	<b>\$3,146,397</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$17</b>	<b>\$30</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$6,560,681</b>	<b>\$1,748,403</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$6,735,125</b>	<b>\$1,924,829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$134</b>	<b>\$35</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$138</b>	<b>\$35</b>	<b>\$</b>
Operating Income (loss):	<b>-\$174,444</b>	<b>-\$176,427</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>10.11%</b>	<b>112.85%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$681,235</b>	<b>\$3,199,851</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$14</b>	<b>\$33</b>	<b>\$</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Tazewell County		
<b>Unit Code:</b>	090/000/00	<b>County:</b>	TAZEWELL
<b>Fiscal Year End:</b>	11/30/2005		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,790,659		
<b>Equalized Assessed Valuation:</b>	\$1,809,985,306		
<b>Population:</b>	125,000		
<b>Employees:</b>			
<b>Full Time:</b>			360
<b>Part Time:</b>			30
<b>Salaries Paid:</b>			\$14,858,402

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$26,634,718</b>	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	<b>\$213</b>	\$277	\$260
Revenue Collected During FY 05:	<b>\$36,226,381</b>	\$19,483,046	\$11,836,441
Expenditures During FY 05:	<b>\$34,137,897</b>	\$18,634,455	\$11,288,136
Per Capita Revenue:	<b>\$290</b>	\$400	\$394
Per Capita Expenditures:	<b>\$273</b>	\$384	\$376
Revenues over (under) Expenditures:	<b>\$2,088,484</b>	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	<b>84.55%</b>	80.14%	73.50%
Ending Fund Balance for FY 05:	<b>\$28,864,386</b>	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	<b>\$231</b>	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,699,804</b>	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	<b>\$31,056,318</b>	\$9,882,029	\$5,864,842



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$14,892,396</b>	<b>\$7,048,549</b>	<b>\$1,584,136</b>
Per Capita Debt:	<b>\$119</b>	<b>\$108</b>	<b>\$56</b>
General Obligation Debt over EAV:	<b>0.80%</b>	<b>0.34%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$3,146,397</b>	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$30</b>	\$
Revenue Collected During FY 05:	\$	<b>\$1,748,403</b>	\$
Expenditures During FY 05:	\$	<b>\$1,924,829</b>	\$
Per Capita Revenue:	\$	<b>\$35</b>	\$
Per Capita Expenditures:	\$	<b>\$35</b>	\$
Operating Income (loss):	\$	<b>-\$176,427</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>112.85%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$3,199,851</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$33</b>	\$



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Union County		
<b>Unit Code:</b>	091/000/00	<b>County:</b>	UNION
<b>Fiscal Year End:</b>	11/30/2005		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,153,998		
<b>Equalized Assessed Valuation:</b>	\$127,386,791		
<b>Population:</b>	18,202		
<b>Employees:</b>			
<b>Full Time:</b>	74		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$2,969,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,267,318	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$125	\$277	\$260
Revenue Collected During FY 05:	\$7,015,615	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,782,114	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$385	\$400	\$394
Per Capita Expenditures:	\$373	\$384	\$376
Revenues over (under) Expenditures:	\$233,501	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	36.48%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$2,474,164	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$136	\$303	\$269

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$405,737	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$759,639	\$9,882,029	\$5,864,842



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,490,000</b>	<b>\$7,048,549</b>	<b>\$1,584,136</b>
Per Capita Debt:	<b>\$82</b>	<b>\$108</b>	<b>\$56</b>
General Obligation Debt over EAV:	<b>1.17%</b>	<b>0.34%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$779,896</b>	<b>\$3,146,397</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$43</b>	<b>\$30</b>	<b>\$</b>
Revenue Collected During FY 05:	<b>\$1,198,758</b>	<b>\$1,748,403</b>	<b>\$</b>
Expenditures During FY 05:	<b>\$930,588</b>	<b>\$1,924,829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$66</b>	<b>\$35</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$51</b>	<b>\$35</b>	<b>\$</b>
Operating Income (loss):	<b>\$268,170</b>	<b>-\$176,427</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>115.87%</b>	<b>112.85%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 05:	<b>\$1,078,276</b>	<b>\$3,199,851</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$59</b>	<b>\$33</b>	<b>\$</b>