



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **VERMILION**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,140,818**

Equalized Assessed Valuation: **\$738,986,490**

Population: **82,344**

Employees:

| | |
|----------------|--------------|
| Full Time: | 525 |
| Part Time: | 138 |
| Salaries Paid: | \$17,415,675 |

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 05: | \$21,615,569 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$263 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$36,668,512 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$30,617,870 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$445 | \$400 | \$394 |
| Per Capita Expenditures: | \$372 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$6,050,642 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 90.74% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$27,783,751 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$337 | \$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: | \$7,640,949 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$16,800,143 | \$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: | \$4,287,746 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$52 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$2,663,265 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$32 | \$30 | \$ |
| Revenue Collected During FY 05: | \$8,111,154 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$8,570,455 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$99 | \$35 | \$ |
| Per Capita Expenditures: | \$104 | \$35 | \$ |
| Operating Income (loss): | -\$459,301 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 24.34% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$2,086,424 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$25 | \$33 | \$ |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

| | | | |
|--------------------------------------|------------------|----------------|-------------|
| Unit Name: | Wabash County | | |
| Unit Code: | 093/000/00 | County: | WABASH |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,656,413 | | |
| Equalized Assessed Valuation: | \$102,972,815 | | |
| Population: | 12,570 | | |
| Employees: | | | |
| Full Time: | | | 74 |
| Part Time: | | | 14 |
| Salaries Paid: | | | \$1,938,143 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$4,616,880 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$367 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$6,254,644 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$6,072,876 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$498 | \$400 | \$394 |
| Per Capita Expenditures: | \$483 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$181,768 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 80.95% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$4,915,874 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$391 | \$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: | \$4,915,874 | \$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: | \$ | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$ | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 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: | 0.00% | 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

Unit Name: **Warren County**

Unit Code: **094/000/00** County: **WARREN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,013,465**

Equalized Assessed Valuation: **\$210,901,014**

Population: **17,558**

Employees:

| | |
|----------------|-------------|
| Full Time: | 65 |
| Part Time: | 40 |
| Salaries Paid: | \$1,877,238 |

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 05: | \$4,868,465 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$277 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$5,574,642 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$5,897,701 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$317 | \$400 | \$394 |
| Per Capita Expenditures: | \$336 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$323,059 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 77.33% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$4,560,631 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$260 | \$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: | \$266,948 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$4,293,683 | \$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: | \$ | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$ | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 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: | 0.00% | 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

Unit Name: Washington County

Unit Code: 095/000/00 **County:** WASHINGTO

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,735,683

Equalized Assessed Valuation: \$160,267,332

Population: 15,200

Employees:

| | |
|-----------------------|-------------|
| Full Time: | 69 |
| Part Time: | 56 |
| Salaries Paid: | \$2,797,191 |

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 05: | \$9,449,243 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$622 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$5,719,942 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$5,930,471 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$376 | \$400 | \$394 |
| Per Capita Expenditures: | \$390 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$210,529 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 155.78% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$9,238,714 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$608 | \$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: | \$9,238,714 | \$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: | \$ | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$ | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 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: | 0.00% | 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

| | | | |
|--------------------------------------|------------------|----------------|-------------|
| Unit Name: | Wayne County | | |
| Unit Code: | 096/000/00 | County: | WAYNE |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,355,176 | | |
| Equalized Assessed Valuation: | \$106,862,181 | | |
| Population: | 17,151 | | |
| Employees: | | | |
| Full Time: | | | 69 |
| Part Time: | | | 35 |
| Salaries Paid: | | | \$1,864,093 |

Blended Component Units

| |
|--|
| <div style="border: 1px solid black; height: 100%;"></div> |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$3,773,808 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$220 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$5,285,247 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$5,433,913 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$308 | \$400 | \$394 |
| Per Capita Expenditures: | \$317 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$148,666 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 67.54% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$3,670,266 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$214 | \$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: | \$3,331,464 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$1,369,637 | \$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: | \$296,124 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$17 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.22% | 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: | 0.00% | 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

| | | | |
|--------------------------------------|------------------|----------------|-------------|
| Unit Name: | White County | | |
| Unit Code: | 097/000/00 | County: | WHITE |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,971,285 | | |
| Equalized Assessed Valuation: | \$117,351,677 | | |
| Population: | 15,371 | | |
| Employees: | | | |
| Full Time: | | | 72 |
| Part Time: | | | 18 |
| Salaries Paid: | | | \$2,278,056 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$5,832,718 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$379 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$6,941,467 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$7,049,897 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$452 | \$400 | \$394 |
| Per Capita Expenditures: | \$459 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$108,430 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 78.08% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$5,504,845 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$358 | \$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: | \$4,219,279 | \$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: | \$ | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$ | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$270,803 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$18 | \$30 | \$ |
| Revenue Collected During FY 05: | \$258,942 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$300,187 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$17 | \$35 | \$ |
| Per Capita Expenditures: | \$20 | \$35 | \$ |
| Operating Income (loss): | -\$41,245 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 88.64% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$266,083 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$17 | \$33 | \$ |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

| | | | |
|--------------------------------------|------------------|----------------|-------------|
| Unit Name: | Whiteside County | | |
| Unit Code: | 098/000/00 | County: | WHITESIDE |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$25,687,188 | | |
| Equalized Assessed Valuation: | \$705,800,000 | | |
| Population: | 60,653 | | |
| Employees: | | | |
| Full Time: | | | 210 |
| Part Time: | | | 93 |
| Salaries Paid: | | | \$9,340,040 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$15,564,702 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$257 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$24,720,889 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$22,869,510 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$408 | \$400 | \$394 |
| Per Capita Expenditures: | \$377 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$1,851,379 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 76.15% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$17,416,081 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$287 | \$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: | \$9,288,826 | \$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: | \$8,127,258 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$134 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 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: | 0.00% | 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 Greater than 275,000

Local Government Profile

| | | | |
|--------------------------------------|------------------|----------------|------|
| Unit Name: | Will County | | |
| Unit Code: | 099/000/00 | County: | WILL |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$316,362,103 | | |
| Equalized Assessed Valuation: | \$42,965,521,703 | | |
| Population: | 642,813 | | |
| Employees: | | | |
| Full Time: | 1,978 | | |
| Part Time: | 158 | | |
| Salaries Paid: | \$88,278,300 | | |

| Blended Component Units |
|--|
| <p>Number Submitted = 1</p> <p>Will County Forest Preserve</p> |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$76,402,031 | \$117,758,787 | \$89,616,558 |
| Per Capita Beginning Fund Balance: | \$119 | \$223 | \$234 |
| Revenue Collected During FY 05: | \$222,759,151 | \$199,972,702 | \$177,718,607 |
| Expenditures During FY 05: | \$202,403,426 | \$182,974,071 | \$163,451,970 |
| Per Capita Revenue: | \$347 | \$369 | \$360 |
| Per Capita Expenditures: | \$315 | \$330 | \$321 |
| Revenues over (under) Expenditures: | \$20,355,725 | \$16,998,630 | \$15,786,293 |
| Ratio of Fund Balance to Expenditures: | 45.81% | 73.94% | 76.27% |
| Ending Fund Balance for FY 05: | \$92,730,548 | \$128,573,772 | \$101,286,685 |
| Per Capita Ending Fund Balance: | \$144 | \$244 | \$249 |

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: | \$79,899,115 | \$55,506,942 | \$47,707,582 |
| Total Unrestricted Net Assets: | \$46,259,742 | \$102,673,555 | \$89,149,386 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$259,867,713 | \$214,597,044 | \$248,690,612 |
| Per Capita Debt: | \$404 | \$372 | \$400 |
| General Obligation Debt over EAV: | 0.54% | 32.24% | 0.52% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$73,646,352 | \$26,226,185 |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$111 | \$65 |
| Revenue Collected During FY 05: | \$ | \$19,591,107 | \$13,415,578 |
| Expenditures During FY 05: | \$ | \$20,875,588 | \$12,081,669 |
| Per Capita Revenue: | \$ | \$35 | \$43 |
| Per Capita Expenditures: | \$ | \$36 | \$41 |
| Operating Income (loss): | \$ | -\$1,284,481 | -\$851,802 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 315.22% | 185.44% |
| Ending Retained Earnings for FY 05: | \$ | \$73,741,856 | \$24,964,635 |
| Per Capita Ending Retained Earnings: | \$ | \$113 | \$63 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

| | | | |
|--------------------------------------|-------------------|----------------|-------------|
| Unit Name: | Williamson County | | |
| Unit Code: | 100/000/00 | County: | WILLIAMSON |
| Fiscal Year End: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$48,088,357 | | |
| Equalized Assessed Valuation: | \$655,529,622 | | |
| Population: | 63,617 | | |
| Employees: | | | |
| Full Time: | | | 252 |
| Part Time: | | | 19 |
| Salaries Paid: | | | \$9,143,450 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$12,422,059 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$195 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$19,688,654 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$18,801,936 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$309 | \$400 | \$394 |
| Per Capita Expenditures: | \$296 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$886,718 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 71.71% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$13,483,294 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$212 | \$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: | \$11,895,602 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$442,077 | \$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: | \$10,599,287 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$167 | \$108 | \$56 |
| General Obligation Debt over EAV: | 1.32% | 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: | 0.00% | 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 Greater than 275,000

Local Government Profile

| | | |
|--------------------------------------|------------------|--------------------------|
| Unit Name: | Winnebago County | |
| Unit Code: | 101/000/00 | County: WINNEBAGO |
| Fiscal Year End: | 9/30/2005 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$248,808,452 | |
| Equalized Assessed Valuation: | \$3,615,959,899 | |
| Population: | 278,418 | |
| Employees: | | |
| Full Time: | 1,349 | |
| Part Time: | 277 | |
| Salaries Paid: | \$52,063,660 | |

| Blended Component Units |
|---------------------------------------|
| Number Submitted = 2 |
| Forest Preserve District |
| Forest Preserve District - Enterprise |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$74,169,864 | \$117,758,787 | \$89,616,558 |
| Per Capita Beginning Fund Balance: | \$266 | \$223 | \$234 |
| Revenue Collected During FY 05: | \$127,145,389 | \$199,972,702 | \$177,718,607 |
| Expenditures During FY 05: | \$99,215,006 | \$182,974,071 | \$163,451,970 |
| Per Capita Revenue: | \$457 | \$369 | \$360 |
| Per Capita Expenditures: | \$356 | \$330 | \$321 |
| Revenues over (under) Expenditures: | \$27,930,383 | \$16,998,630 | \$15,786,293 |
| Ratio of Fund Balance to Expenditures: | 77.35% | 73.94% | 76.27% |
| Ending Fund Balance for FY 05: | \$76,747,115 | \$128,573,772 | \$101,286,685 |
| Per Capita Ending Fund Balance: | \$276 | \$244 | \$249 |

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: | \$94,827,871 | \$55,506,942 | \$47,707,582 |
| Total Unrestricted Net Assets: | \$46,914,813 | \$102,673,555 | \$89,149,386 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$113,305,051 | \$214,597,044 | \$248,690,612 |
| Per Capita Debt: | \$407 | \$372 | \$400 |
| General Obligation Debt over EAV: | 0.21% | 32.24% | 0.52% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$14,615,295 | \$73,646,352 | \$26,226,185 |
| Per Capita Beginning Retained Earnings for FY 05: | \$52 | \$111 | \$65 |
| Revenue Collected During FY 05: | \$13,796,453 | \$19,591,107 | \$13,415,578 |
| Expenditures During FY 05: | \$15,627,439 | \$20,875,588 | \$12,081,669 |
| Per Capita Revenue: | \$50 | \$35 | \$43 |
| Per Capita Expenditures: | \$56 | \$36 | \$41 |
| Operating Income (loss): | -\$1,830,986 | -\$1,284,481 | -\$851,802 |
| Ratio of Retained Earnings to Expenditures: | 97.65% | 315.22% | 185.44% |
| Ending Retained Earnings for FY 05: | \$15,259,586 | \$73,741,856 | \$24,964,635 |
| Per Capita Ending Retained Earnings: | \$55 | \$113 | \$63 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

| | |
|----------------|--|
| Full Time: | <input type="text" value="110"/> |
| Part Time: | <input type="text" value="28"/> |
| Salaries Paid: | <input type="text" value="\$4,210,066"/> |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$11,516,918 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$312 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$11,885,075 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$11,108,537 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$322 | \$400 | \$394 |
| Per Capita Expenditures: | \$300 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$776,538 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 111.30% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$12,363,551 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$334 | \$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: | \$13,310,257 | \$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: | \$5,373,092 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$145 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.87% | 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: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |