



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00** County: **SALINE**

Fiscal Year End: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,146,555**

Equalized Assessed Valuation: **\$179,246,093**

Population: **26,325**

Employees:

 Full Time: **130**

 Part Time:

 Salaries Paid: **\$3,489,654**

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 06:	\$6,524,316	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$248	\$307	\$272
Revenue Collected During FY 06:	\$12,188,328	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$10,943,970	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$463	\$432	\$425
Per Capita Expenditures:	\$416	\$415	\$411
Revenues over (under) Expenditures:	\$1,244,358	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	70.99%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,768,674	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$295	\$324	\$295

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:	\$4,235,211	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$3,919,158	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Sangamon County**

Unit Code: **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$91,347,664**

Equalized Assessed Valuation: **\$3,032,544,525**

Population: **188,951**

Employees:

 Full Time: **770**

 Part Time: **27**

 Salaries Paid: **\$33,113,060**

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 06:	\$15,809,147	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$84	\$307	\$272
Revenue Collected During FY 06:	\$80,176,149	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$85,700,719	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$424	\$432	\$425
Per Capita Expenditures:	\$454	\$415	\$411
Revenues over (under) Expenditures:	-\$5,524,570	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	16.45%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$14,099,255	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$75	\$324	\$295

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:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$11,146,430	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,484,707	\$7,018,014	\$1,437,095
Per Capita Debt:	\$40	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,257,099	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$453	\$913	\$453
Revenue Collected During FY 06:	\$4,422,468	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$4,261,650	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$615	\$956	\$612
Per Capita Expenditures:	\$593	\$962	\$593
Revenues over (under) Expenditures:	\$160,818	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	80.20%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$3,417,917	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$475	\$961	\$475

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:	\$2,733,357	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$684,560	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$58,234	\$116,573	\$38,268
Per Capita Debt:	\$8	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$38,268	\$116,573	\$38,268
Per Capita Debt:	\$7	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$764,135	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$135	\$49	\$
Revenue Collected During FY 06:	\$2,183,399	\$325,895	\$
Expenditures During FY 06:	\$2,326,467	\$321,044	\$
Per Capita Revenue:	\$387	\$100	\$
Per Capita Expenditures:	\$412	\$96	\$
Operating Income (loss):	-\$143,068	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	26.70%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$621,067	\$159,601	\$
Per Capita Ending Retained Earnings:	\$110	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00** County: **SHELBY**

Fiscal Year End: **8/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,141,355**

Equalized Assessed Valuation: **\$241,692,929**

Population: **22,893**

Employees:

 Full Time: **75**

 Part Time: **6**

 Salaries Paid: **\$3,016,899**

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 06:	\$7,268,103	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$317	\$307	\$272
Revenue Collected During FY 06:	\$8,489,988	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$7,913,512	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$371	\$432	\$425
Per Capita Expenditures:	\$346	\$415	\$411
Revenues over (under) Expenditures:	\$576,476	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	90.33%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,148,304	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$312	\$324	\$295

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:	\$250,123	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$7,272,598	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$99,359	\$7,018,014	\$1,437,095
Per Capita Debt:	\$4	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$123,072,116	\$7,018,014	\$1,437,095
Per Capita Debt:	\$470	\$104	\$40
General Obligation Debt over EAV:	0.50%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$146,518,328	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$559	\$32	\$
Revenue Collected During FY 06:	\$3,136,586	\$1,870,308	\$
Expenditures During FY 06:	\$15,413,507	\$1,998,791	\$
Per Capita Revenue:	\$12	\$35	\$
Per Capita Expenditures:	\$59	\$35	\$
Operating Income (loss):	-\$12,276,921	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	911.40%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$140,479,329	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$536	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,412,273	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$223	\$913	\$453
Revenue Collected During FY 06:	\$2,604,593	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$3,204,504	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$411	\$956	\$612
Per Capita Expenditures:	\$506	\$962	\$593
Revenues over (under) Expenditures:	-\$599,911	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	27.81%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$891,150	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$141	\$961	\$475

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:	\$316,467	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$574,683	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$116,573	\$38,268
Per Capita Debt:	\$	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$14,673,546	\$7,018,014	\$1,437,095
Per Capita Debt:	\$300	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$676,377	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$14	\$32	\$
Revenue Collected During FY 06:	\$6,498,791	\$1,870,308	\$
Expenditures During FY 06:	\$6,868,920	\$1,998,791	\$
Per Capita Revenue:	\$133	\$35	\$
Per Capita Expenditures:	\$140	\$35	\$
Operating Income (loss):	-\$370,129	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	4.46%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$306,248	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$6	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,716,836	\$7,018,014	\$1,437,095
Per Capita Debt:	\$105	\$104	\$40
General Obligation Debt over EAV:	0.68%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,370,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$75	\$104	\$40
General Obligation Debt over EAV:	1.02%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,078,276	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$59	\$32	\$
Revenue Collected During FY 06:	\$1,136,905	\$1,870,308	\$
Expenditures During FY 06:	\$1,025,837	\$1,998,791	\$
Per Capita Revenue:	\$62	\$35	\$
Per Capita Expenditures:	\$56	\$35	\$
Operating Income (loss):	\$111,068	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	118.42%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$1,214,818	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$67	\$33	\$