



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Peoria County**

Unit Code: **072/000/00** County: **PEORIA**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$122,327,303**

Equalized Assessed Valuation: **\$3,096,483,943**

Population: **183,655**

Employees:

 Full Time: **927**

 Part Time: **49**

 Salaries Paid: **\$40,550,825**

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 08:	\$54,758,881	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$298	\$327	\$316
Revenue Collected During FY 08:	\$85,159,205	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$88,418,830	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$464	\$447	\$441
Per Capita Expenditures:	\$481	\$436	\$424
Revenues over (under) Expenditures:	-\$3,259,625	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	60.02%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$53,068,916	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$289	\$336	\$329

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:	\$29,534,274	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$30,612,520	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,348,722	\$6,896,334	\$970,000
Per Capita Debt:	\$84	\$92	\$33
General Obligation Debt over EAV:	0.45%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,984,259	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$33	\$35	\$
Revenue Collected During FY 08:	\$20,412,101	\$2,144,033	\$
Expenditures During FY 08:	\$17,932,995	\$2,204,075	\$
Per Capita Revenue:	\$111	\$41	\$
Per Capita Expenditures:	\$98	\$38	\$
Operating Income (loss):	\$2,479,106	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	47.19%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$8,463,365	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$46	\$39	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$944,076	\$6,896,334	\$970,000
Per Capita Debt:	\$41	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00** County: **PIKE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,823,496**

Equalized Assessed Valuation: **\$168,426,976**

Population: **16,840**

Employees:

 Full Time: **90**

 Part Time: **20**

 Salaries Paid: **\$4,332,005**

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 08:	\$6,881,192	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$409	\$327	\$316
Revenue Collected During FY 08:	\$11,038,487	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$10,718,856	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$655	\$447	\$441
Per Capita Expenditures:	\$637	\$436	\$424
Revenues over (under) Expenditures:	\$319,631	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	67.18%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$7,200,823	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$428	\$336	\$329

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:	\$125,070	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$6,937,652	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,257	\$6,896,334	\$970,000
Per Capita Debt:	\$1	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00** County: **POPE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,642,791**

Equalized Assessed Valuation: **\$36,890,027**

Population: **4,390**

Employees:

 Full Time: **25**

 Part Time: **2**

 Salaries Paid: **\$741,894**

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 08:	\$4,387,727	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	\$999	\$1,001	\$494
Revenue Collected During FY 08:	\$2,866,229	\$4,100,202	\$3,635,034
Expenditures During FY 08:	\$2,806,201	\$3,937,244	\$3,431,767
Per Capita Revenue:	\$653	\$950	\$588
Per Capita Expenditures:	\$639	\$911	\$559
Revenues over (under) Expenditures:	\$60,028	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	158.50%	106.08%	91.99%
Ending Fund Balance for FY 08:	\$4,447,755	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	\$1,013	\$1,049	\$541

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	\$2,263,170	\$2,136,388	\$2,335,144



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$497,215	\$154,115	\$26,121
Per Capita Debt:	\$82	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Randolph County**

Unit Code: **079/000/00** County: **RANDOLPH**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,497,148**

Equalized Assessed Valuation: **\$393,579,059**

Population: **33,122**

Employees:

 Full Time: **140**

 Part Time: **30**

 Salaries Paid: **\$4,826,235**

Blended Component Units

Number Submitted = 2
 Anna Wehrheim Memorial Old Folks Home
 Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$6,936,366	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$209	\$327	\$316
Revenue Collected During FY 08:	\$11,441,304	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$12,585,603	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$345	\$447	\$441
Per Capita Expenditures:	\$380	\$436	\$424
Revenues over (under) Expenditures:	-\$1,144,299	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	48.82%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$6,143,750	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$185	\$336	\$329

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:	\$500,000	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$3,156,329	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,789,715	\$6,896,334	\$970,000
Per Capita Debt:	\$84	\$92	\$33
General Obligation Debt over EAV:	0.33%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,815,105	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$145	\$35	\$
Revenue Collected During FY 08:	\$4,447,843	\$2,144,033	\$
Expenditures During FY 08:	\$3,946,506	\$2,204,075	\$
Per Capita Revenue:	\$134	\$41	\$
Per Capita Expenditures:	\$119	\$38	\$
Operating Income (loss):	\$501,337	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	134.71%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$5,316,442	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$161	\$39	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$412,499	\$6,896,334	\$970,000
Per Capita Debt:	\$26	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Rock Island County**

Unit Code: **081/000/00** County: **ROCK ISLAN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,203,288**

Equalized Assessed Valuation: **\$2,361,544,650**

Population: **146,886**

Employees:

 Full Time: **597**

 Part Time: **102**

 Salaries Paid: **\$29,190,078**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$26,530,175	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$181	\$327	\$316
Revenue Collected During FY 08:	\$62,705,059	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$61,830,336	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$427	\$447	\$441
Per Capita Expenditures:	\$421	\$436	\$424
Revenues over (under) Expenditures:	\$874,723	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	42.69%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$26,396,989	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$180	\$336	\$329

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:	\$8,370,921	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$15,362,448	\$11,803,961	\$7,235,565



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$32,618,102	\$6,896,334	\$970,000
Per Capita Debt:	\$222	\$92	\$33
General Obligation Debt over EAV:	0.91%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$