



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Sangamon County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$95,939,218**

Equalized Assessed Valuation: **\$3,572,213,412**

Population: **194,925**

Employees:

 Full Time: **740**

 Part Time: **106**

 Salaries Paid: **\$34,876,145**

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 09:	\$17,000,764	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$87	\$345	\$335
Revenue Collected During FY 09:	\$80,077,958	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$81,355,057	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$411	\$457	\$445
Per Capita Expenditures:	\$417	\$448	\$438
Revenues over (under) Expenditures:	-\$1,277,099	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	18.95%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$15,419,357	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$79	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$10,746,190	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,750,799	\$6,503,357	\$1,081,397
Per Capita Debt:	\$35	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 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

Number Submitted = 1
 Bridge Const. and Road Resurfacing

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,727,398	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$518	\$611	\$550
Revenue Collected During FY 09:	\$7,622,250	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$7,668,211	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$1,059	\$705	\$662
Per Capita Expenditures:	\$1,065	\$658	\$544
Revenues over (under) Expenditures:	-\$45,961	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	47.86%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,669,967	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$510	\$672	\$712

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:	\$2,631,847	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,038,120	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$120,041	\$934,914	\$47,411
Per Capita Debt:	\$21	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,025,173	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$182	\$28	\$
Revenue Collected During FY 09:	\$2,837,498	\$285,158	\$
Expenditures During FY 09:	\$2,738,033	\$269,250	\$
Per Capita Revenue:	\$503	\$51	\$
Per Capita Expenditures:	\$485	\$48	\$
Operating Income (loss):	\$99,465	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	41.07%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$1,124,638	\$171,976	\$
Per Capita Ending Retained Earnings:	\$199	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 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:

Part Time:

Salaries Paid:

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 09:	\$8,106,031	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$354	\$345	\$335
Revenue Collected During FY 09:	\$11,165,641	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$8,277,042	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$488	\$457	\$445
Per Capita Expenditures:	\$362	\$448	\$438
Revenues over (under) Expenditures:	\$2,888,599	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	133.65%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$11,062,630	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$483	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$899,679	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$10,486,521	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$37,970	\$6,503,357	\$1,081,397
Per Capita Debt:	\$2	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **ST. CLAIR**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$235,472,233**

Equalized Assessed Valuation: **\$3,698,077,582**

Population: **261,941**

Employees:

 Full Time: **799**

 Part Time: **166**

 Salaries Paid: **\$37,098,338**

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 09:	\$137,323,564	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$524	\$345	\$335
Revenue Collected During FY 09:	\$92,730,626	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$83,761,985	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$354	\$457	\$445
Per Capita Expenditures:	\$320	\$448	\$438
Revenues over (under) Expenditures:	\$8,968,641	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	166.00%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$139,048,493	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$531	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,900,209	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$71,358,115	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$85,432,665	\$6,503,357	\$1,081,397
Per Capita Debt:	\$326	\$96	\$34
General Obligation Debt over EAV:	0.37%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$109,428,830	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$418	\$37	\$
Revenue Collected During FY 09:	\$1,083,039	\$2,040,607	\$
Expenditures During FY 09:	\$17,744,259	\$2,176,250	\$
Per Capita Revenue:	\$4	\$39	\$
Per Capita Expenditures:	\$68	\$38	\$
Operating Income (loss):	-\$16,661,220	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	581.93%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$103,259,813	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$394	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00** County: **STARK**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,580,783**

Equalized Assessed Valuation: **\$99,530,078**

Population: **6,332**

Employees:

 Full Time: **27**

 Part Time: **5**

 Salaries Paid: **\$1,139,983**

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 09:	\$1,197,608	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$189	\$611	\$550
Revenue Collected During FY 09:	\$3,043,289	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$3,315,285	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$481	\$705	\$662
Per Capita Expenditures:	\$524	\$658	\$544
Revenues over (under) Expenditures:	-\$271,996	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	41.82%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$1,386,332	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$219	\$672	\$712

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:	\$6,246	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,380,086	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$24,582	\$934,914	\$47,411
Per Capita Debt:	\$4	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,162,840	\$6,503,357	\$1,081,397
Per Capita Debt:	\$289	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$579,671	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$12	\$37	\$
Revenue Collected During FY 09:	\$6,977,762	\$2,040,607	\$
Expenditures During FY 09:	\$6,235,734	\$2,176,250	\$
Per Capita Revenue:	\$142	\$39	\$
Per Capita Expenditures:	\$127	\$38	\$
Operating Income (loss):	\$742,028	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	21.20%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,321,699	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$27	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 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:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$39,090,886	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$295	\$345	\$335
Revenue Collected During FY 09:	\$40,108,877	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$39,754,363	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$303	\$457	\$445
Per Capita Expenditures:	\$300	\$448	\$438
Revenues over (under) Expenditures:	\$354,514	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	99.54%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$39,570,887	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$299	\$355	\$335
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,999,653	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$25,611,662	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,320,369	\$6,503,357	\$1,081,397
Per Capita Debt:	\$63	\$96	\$34
General Obligation Debt over EAV:	0.32%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,710,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$141	\$96	\$34
General Obligation Debt over EAV:	1.74%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,266,594	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$66	\$37	\$
Revenue Collected During FY 09:	\$1,594,359	\$2,040,607	\$
Expenditures During FY 09:	\$1,639,315	\$2,176,250	\$
Per Capita Revenue:	\$83	\$39	\$
Per Capita Expenditures:	\$85	\$38	\$
Operating Income (loss):	-\$44,956	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	75.68%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,240,638	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$65	\$39	\$