



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jackson County**

Unit Code: **039/000/00** County: **JACKSON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,485,319**

Equalized Assessed Valuation: **\$706,142,866**

Population: **60,218**

Employees:

Full Time: **374**

Part Time: **84**

Salaries Paid: **\$16,715,167**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,232,925	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$187	\$368	\$348
Revenue Collected During FY 11:	\$17,797,203	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17,346,761	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$296	\$470	\$465
Per Capita Expenditures:	\$288	\$459	\$446
Revenues over (under) Expenditures:	\$450,442	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	66.89%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,602,471	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$193	\$381	\$358

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:	\$7,638,219	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,611,521	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,268,741	\$7,885,646	\$1,340,797
Per Capita Debt:	\$54	\$104	\$44
General Obligation Debt over EAV:	0.42%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,999,040	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$83	\$40	\$
Revenue Collected During FY 11:	\$13,120,937	\$2,032,048	\$
Expenditures During FY 11:	\$12,737,128	\$2,063,033	\$
Per Capita Revenue:	\$218	\$41	\$
Per Capita Expenditures:	\$212	\$40	\$
Operating Income (loss):	\$383,809	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	42.26%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$5,382,849	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$89	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Jasper County**

Unit Code: **040/000/00** County: **JASPER**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,097,120**

Equalized Assessed Valuation: **\$229,807,407**

Population: **9,698**

Employees:

Full Time: **78**

Part Time: **28**

Salaries Paid: **\$3,155,736**

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,515,923	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$672	\$660	\$633
Revenue Collected During FY 11:	\$9,378,689	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$8,644,406	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$967	\$670	\$607
Per Capita Expenditures:	\$891	\$654	\$574
Revenues over (under) Expenditures:	\$734,283	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	84.32%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$7,289,206	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$752	\$676	\$675

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:	\$5,735,105	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,554,100	\$1,686,484	\$1,523,409



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$204.755	\$773,654	\$103,117
Per Capita Debt:	\$21	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,732,763	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$168	\$368	\$348
Revenue Collected During FY 11:	\$18,564,339	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17,222,087	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$463	\$470	\$465
Per Capita Expenditures:	\$430	\$459	\$446
Revenues over (under) Expenditures:	\$1,342,252	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	43.56%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,502,329	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$187	\$381	\$358

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:	\$6,291,718	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$2,591,520	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$13,664,586	\$7,885,646	\$1,340,797
Per Capita Debt:	\$341	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00** County: **JERSEY**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,730,233**

Equalized Assessed Valuation: **\$335,098,556**

Population: **22,985**

Employees:

Full Time: **98**

Part Time: **27**

Salaries Paid: **\$3,169,584**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,946,054	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$389	\$368	\$348
Revenue Collected During FY 11:	\$8,030,282	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,871,092	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$349	\$470	\$465
Per Capita Expenditures:	\$342	\$459	\$446
Revenues over (under) Expenditures:	\$159,190	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	93.30%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,343,459	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$319	\$381	\$358

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:	\$5,269,421	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$859,846	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,405,318	\$7,885,646	\$1,340,797
Per Capita Debt:	\$235	\$104	\$44
General Obligation Debt over EAV:	1.61%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jo Daviess County**

Unit Code: **043/000/00** County: **JO DAVIESS**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,235,546**

Equalized Assessed Valuation: **\$791,439,763**

Population: **22,678**

Employees:

Full Time: **113**

Part Time: **20**

Salaries Paid: **\$5,188,438**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,565,413	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$554	\$368	\$348
Revenue Collected During FY 11:	\$14,556,353	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,029,038	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$642	\$470	\$465
Per Capita Expenditures:	\$619	\$459	\$446
Revenues over (under) Expenditures:	\$527,315	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	81.73%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,466,407	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$506	\$381	\$358

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:	\$7,813,094	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$5,606,304	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$141.537	\$7,885,646	\$1,340,797
Per Capita Debt:	\$6	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: **044/000/00** County: **JOHNSON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,773,145**

Equalized Assessed Valuation: **\$107,078,584**

Population: **12,582**

Employees:

Full Time: **55**

Part Time: **39**

Salaries Paid: **\$2,286,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,507,819	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$517	\$368	\$348
Revenue Collected During FY 11:	\$5,901,888	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5,611,518	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$469	\$470	\$465
Per Capita Expenditures:	\$446	\$459	\$446
Revenues over (under) Expenditures:	\$290,370	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	121.15%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,798,189	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$540	\$381	\$358

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:	\$37,577	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,418,956	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,341,656	\$7,885,646	\$1,340,797
Per Capita Debt:	\$186	\$104	\$44
General Obligation Debt over EAV:	1.57%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$624,835	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$50	\$40	\$
Revenue Collected During FY 11:	\$389,379	\$2,032,048	\$
Expenditures During FY 11:	\$351,827	\$2,063,033	\$
Per Capita Revenue:	\$31	\$41	\$
Per Capita Expenditures:	\$28	\$40	\$
Operating Income (loss):	\$37,552	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	188.27%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$662,387	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$53	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Kane County**

Unit Code: **045/000/00** County: **KANE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$277,849,153**

Equalized Assessed Valuation: **\$14,842,474,308**

Population: **515,269**

Employees:

Full Time: **1,247**

Part Time: **107**

Salaries Paid: **\$60,629,019**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151,953,835	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$295	\$303	\$275
Revenue Collected During FY 11:	\$166,814,389	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$139,717,023	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$324	\$430	\$426
Per Capita Expenditures:	\$271	\$385	\$370
Revenues over (under) Expenditures:	\$27,097,366	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	121.56%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$169,838,133	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$330	\$329	\$313

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:	\$87,805,781	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$123,860,266	\$85,673,995	\$102,562,504



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$383,069,317	\$229,793,142	\$190,111,592
Per Capita Debt:	\$743	\$423	\$350
General Obligation Debt over EAV:	1.72%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,802,169	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$38	\$109	\$74
Revenue Collected During FY 11:	\$616,715	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$294,284	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$1	\$36	\$40
Per Capita Expenditures:	\$1	\$30	\$31
Operating Income (loss):	\$322,431	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	6736.01%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$19,822,992	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$38	\$113	\$74



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

Unit Code: **046/000/00** County: **KANKAKEE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$71,702,917**

Equalized Assessed Valuation: **\$2,154,548,266**

Population: **113,698**

Employees:

Full Time: **488**

Part Time: **38**

Salaries Paid: **\$24,202,823**

Blended Component Units

Number Submitted = 3

911 System Fee
Health Department
Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,597,372	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$172	\$368	\$348
Revenue Collected During FY 11:	\$54,158,554	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$52,551,996	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$476	\$470	\$465
Per Capita Expenditures:	\$462	\$459	\$446
Revenues over (under) Expenditures:	\$1,606,558	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	40.30%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$21,177,210	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$186	\$381	\$358

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:	\$15,873,246	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$1,085,048	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$26,812,610	\$7,885,646	\$1,340,797
Per Capita Debt:	\$236	\$104	\$44
General Obligation Debt over EAV:	0.47%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,173,909	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$46	\$40	\$
Revenue Collected During FY 11:	\$3,064,910	\$2,032,048	\$
Expenditures During FY 11:	\$2,836,039	\$2,063,033	\$
Per Capita Revenue:	\$27	\$41	\$
Per Capita Expenditures:	\$25	\$40	\$
Operating Income (loss):	\$228,871	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	189.16%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$5,364,769	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$47	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **KENDALL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,195,509**

Equalized Assessed Valuation: **\$3,172,454,510**

Population: **114,736**

Employees:

Full Time: **331**

Part Time: **61**

Salaries Paid: **\$18,557,493**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,307,112	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$325	\$368	\$348
Revenue Collected During FY 11:	\$54,241,076	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$45,945,792	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$473	\$470	\$465
Per Capita Expenditures:	\$400	\$459	\$446
Revenues over (under) Expenditures:	\$8,295,284	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.90%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$42,226,248	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$368	\$381	\$358

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:	\$24,563,283	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$22,706,003	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$41,303,762	\$7,885,646	\$1,340,797
Per Capita Debt:	\$360	\$104	\$44
General Obligation Debt over EAV:	1.30%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00** County: **KNOX**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,094,213**

Equalized Assessed Valuation: **\$692,525,059**

Population: **52,919**

Employees:

Full Time: **365**

Part Time: **71**

Salaries Paid: **\$13,721,259**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,364,832	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$271	\$368	\$348
Revenue Collected During FY 11:	\$20,139,557	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$20,306,467	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$381	\$470	\$465
Per Capita Expenditures:	\$384	\$459	\$446
Revenues over (under) Expenditures:	-\$166,910	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	65.90%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$13,382,692	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$253	\$381	\$358

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:	\$8,785,071	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,152,396	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$12,678,421	\$7,885,646	\$1,340,797
Per Capita Debt:	\$240	\$104	\$44
General Obligation Debt over EAV:	0.70%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,743,469	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$316	\$40	\$
Revenue Collected During FY 11:	\$10,814,007	\$2,032,048	\$
Expenditures During FY 11:	\$10,253,836	\$2,063,033	\$
Per Capita Revenue:	\$204	\$41	\$
Per Capita Expenditures:	\$194	\$40	\$
Operating Income (loss):	\$560,171	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	169.11%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$17,340,567	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$328	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 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
ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$286,707,786	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$408	\$303	\$275
Revenue Collected During FY 11:	\$367,892,818	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$332,361,390	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$523	\$430	\$426
Per Capita Expenditures:	\$472	\$385	\$370
Revenues over (under) Expenditures:	\$35,531,428	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	95.52%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$317,460,700	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$451	\$329	\$313

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:	\$173,433,421	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$110,761,083	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$154,882,957	\$229,793,142	\$190,111,592
Per Capita Debt:	\$220	\$423	\$350
General Obligation Debt over EAV:	0.34%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$244,510,771	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$348	\$109	\$74
Revenue Collected During FY 11:	\$40,806,432	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$38,721,382	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$58	\$36	\$40
Per Capita Expenditures:	\$55	\$30	\$31
Operating Income (loss):	\$2,085,050	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	640.54%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$248,027,606	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$353	\$113	\$74



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$48,323,269	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$427	\$368	\$348
Revenue Collected During FY 11:	\$52,341,516	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$48,730,995	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$463	\$470	\$465
Per Capita Expenditures:	\$431	\$459	\$446
Revenues over (under) Expenditures:	\$3,610,521	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	101.51%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$49,465,267	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$437	\$381	\$358

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:	\$7,481,592	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$35,246,737	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,990,000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$44	\$104	\$44
General Obligation Debt over EAV:	0.19%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,928,229	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$35	\$40	\$
Revenue Collected During FY 11:	\$4,866,497	\$2,032,048	\$
Expenditures During FY 11:	\$4,884,853	\$2,063,033	\$
Per Capita Revenue:	\$43	\$41	\$
Per Capita Expenditures:	\$43	\$40	\$
Operating Income (loss):	-\$18,356	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	79.19%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$3,868,128	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$34	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,298,829	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$323	\$368	\$348
Revenue Collected During FY 11:	\$7,000,546	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,389,684	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$427	\$470	\$465
Per Capita Expenditures:	\$451	\$459	\$446
Revenues over (under) Expenditures:	-\$389,138	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	66.44%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,909,691	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$299	\$381	\$358

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:	\$3,540,866	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,368,825	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$453.201	\$7,885,646	\$1,340,797
Per Capita Debt:	\$28	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$614,807	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$37	\$40	\$
Revenue Collected During FY 11:	\$189,425	\$2,032,048	\$
Expenditures During FY 11:	\$196,776	\$2,063,033	\$
Per Capita Revenue:	\$12	\$41	\$
Per Capita Expenditures:	\$12	\$40	\$
Operating Income (loss):	-\$7,351	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	308.70%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$607,456	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$37	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,914,389	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$303	\$368	\$348
Revenue Collected During FY 11:	\$16,960,004	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,616,431	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$471	\$470	\$465
Per Capita Expenditures:	\$406	\$459	\$446
Revenues over (under) Expenditures:	\$2,343,573	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	102.61%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,998,133	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$416	\$381	\$358

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:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$14,349,988	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.174.691	\$7,885,646	\$1,340,797
Per Capita Debt:	\$33	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$33,316,709	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$857	\$368	\$348
Revenue Collected During FY 11:	\$21,593,579	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$36,262,974	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$555	\$470	\$465
Per Capita Expenditures:	\$933	\$459	\$446
Revenues over (under) Expenditures:	-\$14,669,395	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	108.74%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$39,432,653	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$1,014	\$381	\$358

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:	\$2,951,092	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$35,124,071	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,357,490	\$7,885,646	\$1,340,797
Per Capita Debt:	\$35	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,051,050	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$53	\$40	\$
Revenue Collected During FY 11:	\$20,059	\$2,032,048	\$
Expenditures During FY 11:	\$85,046	\$2,063,033	\$
Per Capita Revenue:	\$1	\$41	\$
Per Capita Expenditures:	\$2	\$40	\$
Operating Income (loss):	-\$64,987	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	2335.28%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$1,986,063	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$51	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,869,802	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$359	\$368	\$348
Revenue Collected During FY 11:	\$14,579,243	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,739,886	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$481	\$470	\$465
Per Capita Expenditures:	\$486	\$459	\$446
Revenues over (under) Expenditures:	-\$160,643	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	73.70%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,862,929	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$358	\$381	\$358

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:	\$6,846,968	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,235,265	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$861.476	\$7,885,646	\$1,340,797
Per Capita Debt:	\$28	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$