



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Saline County**

Unit Code: 082/000/00 County: Saline

Fiscal Year End: 11/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$14,162,423

Equalized Assessed Valuation: \$244,792,283

Population: 24,913

Employees:

    Full Time: 111

    Part Time: 17

    Salaries Paid: \$4,906,164

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,695,890	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$309	\$400	\$393
Revenue Collected During FY 15:	\$14,463,006	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$12,841,844	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$581	\$484	\$478
Per Capita Expenditures:	\$515	\$493	\$462
Revenues over (under) Expenditures:	\$1,621,162	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	72.55%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,317,052	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$374	\$390	\$385

##### 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:	\$7,153,631	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,314,193	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$121,514	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$65,094,913	\$7,875,960	\$980,000
Per Capita Debt:	\$330	\$90	\$27
General Obligation Debt over EAV:	0.50%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$49,649	\$726,095	\$67,013
Per Capita Debt:	\$7	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$337,778	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$45	\$48	\$
Revenue Collected During FY 15:	\$452,663	\$273,296	\$
Expenditures During FY 15:	\$429,471	\$260,674	\$
Per Capita Revenue:	\$60	\$48	\$
Per Capita Expenditures:	\$57	\$47	\$
Operating Income (loss):	\$23,192	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	84.05%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$360,970	\$288,969	\$
Per Capita Ending Retained Earnings:	\$48	\$50	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$271,426	\$726,095	\$67,013
Per Capita Debt:	\$51	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,371,968	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$260	\$48	\$
Revenue Collected During FY 15:	\$2,574,919	\$273,296	\$
Expenditures During FY 15:	\$2,593,214	\$260,674	\$
Per Capita Revenue:	\$489	\$48	\$
Per Capita Expenditures:	\$492	\$47	\$
Operating Income (loss):	-\$18,295	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	52.20%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$1,353,673	\$288,969	\$
Per Capita Ending Retained Earnings:	\$257	\$50	\$



# FISCAL YEAR 2015

## 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:	<input type="text" value="80"/>
Part Time:	<input type="text" value="31"/>
Salaries Paid:	<input type="text" value="\$4,125,051"/>

**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 15:	<input type="text" value="\$10,985,931"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$480"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$11,215,113"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$11,178,694"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$490"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$488"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$36,419"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="98.71%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$11,034,269"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$482"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$"/>	<input type="text" value="\$"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$7,214,822"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="\$3,844,524"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



# FISCAL YEAR 2015

## 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: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$199,612,983**

Equalized Assessed Valuation: **\$3,414,470,377**

Population: **270,259**

Employees:

**Full Time:** **742**

**Part Time:** **160**

**Salaries Paid:** **\$37,584,029**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$142,232,548	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$526	\$400	\$393
Revenue Collected During FY 15:	\$90,376,503	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$93,899,142	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$334	\$484	\$478
Per Capita Expenditures:	\$347	\$493	\$462
Revenues over (under) Expenditures:	-\$3,522,639	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	143.15%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$134,416,013	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$497	\$390	\$385

##### 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:	\$91,377,893	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$7,419,474	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$116,092,535	\$7,875,960	\$980,000
Per Capita Debt:	\$430	\$90	\$27
General Obligation Debt over EAV:	1.58%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$73,528,527	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$272	\$40	\$
Revenue Collected During FY 15:	\$1,632,570	\$1,883,877	\$
Expenditures During FY 15:	\$15,360,166	\$2,107,914	\$
Per Capita Revenue:	\$6	\$43	\$
Per Capita Expenditures:	\$57	\$43	\$
Operating Income (loss):	-\$13,727,596	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	435.44%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$66,884,236	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$247	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$108,872	\$726,095	\$67,013
Per Capita Debt:	\$18	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



# FISCAL YEAR 2015

## 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

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,141,911	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$244	\$400	\$393
Revenue Collected During FY 15:	\$21,886,581	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$19,717,699	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$478	\$484	\$478
Per Capita Expenditures:	\$431	\$493	\$462
Revenues over (under) Expenditures:	\$2,168,882	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	61.63%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$12,152,467	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$266	\$390	\$385

##### 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:	\$11,124,829	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$8,001,946	\$3,488,613	\$2,599,337



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,440,000	\$7,875,960	\$980,000
Per Capita Debt:	\$228	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,307,014	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$94	\$40	\$
Revenue Collected During FY 15:	\$7,180,140	\$1,883,877	\$
Expenditures During FY 15:	\$6,925,516	\$2,107,914	\$
Per Capita Revenue:	\$157	\$43	\$
Per Capita Expenditures:	\$151	\$43	\$
Operating Income (loss):	\$254,624	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	65.87%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,561,638	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$100	\$40	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$984,345	\$7,875,960	\$980,000
Per Capita Debt:	\$7	\$90	\$27
General Obligation Debt over EAV:	0.01%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$