



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,598,437	\$8,613,933	\$718,296
Per Capita Debt:	\$906	\$110	\$31
General Obligation Debt over EAV:	7.78%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$853,389	\$8,613,933	\$718,296
Per Capita Debt:	\$6	\$110	\$31
General Obligation Debt over EAV:	0.01%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,305,000	\$8,613,933	\$718,296
Per Capita Debt:	\$204	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,561.638	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$100	\$39	\$
Revenue Collected During FY 16:	\$7,366.051	\$1,695,637	\$
Expenditures During FY 16:	\$6,660.133	\$1,927,405	\$
Per Capita Revenue:	\$161	\$41	\$
Per Capita Expenditures:	\$146	\$43	\$
Operating Income (loss):	\$705.918	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	79.09%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$5,267.556	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$115	\$39	\$



FISCAL YEAR 2016

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:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$185,537,870	
Equalized Assessed Valuation:	\$3,488,098,388	
Population:	270,259	
Employees:		
Full Time:	758	
Part Time:	150	
Salaries Paid:	\$36,470,944	

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$134,416,013	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$497	\$406	\$386
Revenue Collected During FY 16:	\$89,064,649	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$92,598,673	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$330	\$522	\$490
Per Capita Expenditures:	\$343	\$505	\$491
Revenues over (under) Expenditures:	-\$3,534,024	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	120.82%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$111,875,119	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$414	\$422	\$384

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:	\$109,923,310	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	-\$4,275,870	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$112,842,034	\$8,613,933	\$718,296
Per Capita Debt:	\$418	\$110	\$31
General Obligation Debt over EAV:	1.51%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$66,884,236	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$247	\$39	\$
Revenue Collected During FY 16:	\$2,019,359	\$1,695,637	\$
Expenditures During FY 16:	\$15,072,517	\$1,927,405	\$
Per Capita Revenue:	\$7	\$41	\$
Per Capita Expenditures:	\$56	\$43	\$
Operating Income (loss):	-\$13,053,158	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	410.91%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$61,933,918	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$229	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$82,116	\$596,474	\$32,348
Per Capita Debt:	\$14	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$



FISCAL YEAR 2016

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 16:	\$11,034,269	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$482	\$406	\$386
Revenue Collected During FY 16:	\$10,943,209	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$11,254,070	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$478	\$522	\$490
Per Capita Expenditures:	\$492	\$505	\$491
Revenues over (under) Expenditures:	-\$310,861	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	95.28%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$10,723,408	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$468	\$422	\$384

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:	\$6,794,550	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$3,936,131	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
Per Capita Debt:	\$	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,893,438	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$961	\$747	\$600
Revenue Collected During FY 16:	\$2,981,564	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$2,671,457	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$586	\$783	\$635
Per Capita Expenditures:	\$525	\$789	\$630
Revenues over (under) Expenditures:	\$310,107	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	195.92%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$5,233,885	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$1,028	\$760	\$611

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:	\$3,962,420	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	\$1,271,465	\$1,040,315	\$1,153,759



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$191,757	\$596,474	\$32,348
Per Capita Debt:	\$38	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,353,673	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$266	\$47	\$
Revenue Collected During FY 16:	\$2,464,534	\$215,011	\$
Expenditures During FY 16:	\$2,689,773	\$228,913	\$
Per Capita Revenue:	\$484	\$40	\$
Per Capita Expenditures:	\$528	\$43	\$
Operating Income (loss):	-\$225,239	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	41.95%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$1,128,434	\$255,803	\$
Per Capita Ending Retained Earnings:	\$222	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,312	\$596,474	\$32,348
Per Capita Debt:	\$2	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$360.970	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$50	\$47	\$
Revenue Collected During FY 16:	\$491.708	\$215,011	\$
Expenditures During FY 16:	\$480.761	\$228,913	\$
Per Capita Revenue:	\$68	\$40	\$
Per Capita Expenditures:	\$67	\$43	\$
Operating Income (loss):	\$10.947	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	77.36%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$371.917	\$255,803	\$
Per Capita Ending Retained Earnings:	\$52	\$44	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$73,755,978	\$8,613,933	\$718,296
Per Capita Debt:	\$374	\$110	\$31
General Obligation Debt over EAV:	0.46%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$81,013	\$8,613,933	\$718,296
Per Capita Debt:	\$3	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
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