



FISCAL YEAR 2017

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:	11/30/2017		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,064,176		
Equalized Assessed Valuation:	\$254,131,956		
Population:	24,913		
Employees:			
Full Time:			95
Part Time:			20
Salaries Paid:			\$4,800,829

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$9,242,342	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$371	\$420	\$376
Revenue Collected During FY 17:	\$12,657,709	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$14,077,656	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$508	\$508	\$496
Per Capita Expenditures:	\$565	\$503	\$485
Revenues over (under) Expenditures:	-\$1,419,947	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	56.51%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$7,955,395	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$319	\$435	\$397

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:	\$7,395,708	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	\$581,137	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$105,433	\$9,278,401	\$722,473
Per Capita Debt:	\$4	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$72,809,088	\$9,278,401	\$722,473
Per Capita Debt:	\$371	\$113	\$28
General Obligation Debt over EAV:	0.42%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Schuyler County	
Unit Code:	084/000/00	County: Schuyler
Fiscal Year End:	11/30/2017	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,043,027	
Equalized Assessed Valuation:	\$115,347,767	
Population:	7,035	
Employees:		
Full Time:	40	
Part Time:	95	
Salaries Paid:	\$2,097,629	

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 17:	\$3,611,192	\$4,585,866	\$3,754,068
Per Capita Beginning Fund Balance:	\$513	\$699	\$603
Revenue Collected During FY 17:	\$4,588,350	\$5,547,672	\$4,283,416
Expenditures During FY 17:	\$4,515,991	\$5,384,928	\$4,350,958
Per Capita Revenue:	\$652	\$817	\$656
Per Capita Expenditures:	\$642	\$805	\$676
Revenues over (under) Expenditures:	\$72,359	\$162,744	\$88,876
Ratio of Fund Balance to Expenditures:	76.50%	105.60%	99.40%
Ending Fund Balance for FY 17:	\$3,454,871	\$4,936,059	\$3,905,787
Per Capita Ending Fund Balance:	\$491	\$743	\$636

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:	\$2,534,581	\$3,026,025	\$2,367,892
Total Unrestricted Net Assets:	-\$784,067	\$1,118,394	\$1,045,927



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$290,646	\$572,167	\$51,418
Per Capita Debt:	\$41	\$91	\$7
General Obligation Debt over EAV:	0.00%	0.87%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$371.917	\$271,398	\$
Per Capita Beginning Retained Earnings for FY 17:	\$53	\$46	\$
Revenue Collected During FY 17:	\$493.250	\$217,020	\$
Expenditures During FY 17:	\$596.072	\$237,746	\$
Per Capita Revenue:	\$70	\$40	\$
Per Capita Expenditures:	\$85	\$44	\$
Operating Income (loss):	-\$102.822	-\$20,726	\$
Ratio of Retained Earnings to Expenditures:	95.76%	391.66%	0.00%
Ending Retained Earnings for FY 17:	\$570.825	\$272,224	\$
Per Capita Ending Retained Earnings:	\$81	\$46	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$113,977	\$572,167	\$51,418
Per Capita Debt:	\$23	\$91	\$7
General Obligation Debt over EAV:	0.00%	0.87%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,128,434	\$271,398	\$
Per Capita Beginning Retained Earnings for FY 17:	\$223	\$46	\$
Revenue Collected During FY 17:	\$2,299,923	\$217,020	\$
Expenditures During FY 17:	\$2,520,029	\$237,746	\$
Per Capita Revenue:	\$455	\$40	\$
Per Capita Expenditures:	\$499	\$44	\$
Operating Income (loss):	-\$220,106	-\$20,726	\$
Ratio of Retained Earnings to Expenditures:	36.04%	391.66%	0.00%
Ending Retained Earnings for FY 17:	\$908,328	\$272,224	\$
Per Capita Ending Retained Earnings:	\$180	\$46	\$



FISCAL YEAR 2017

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="79"/>
Part Time:	<input type="text" value="44"/>
Salaries Paid:	<input type="text" value="\$4,213,815"/>

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 17:	\$10,723,408	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$314	\$420	\$376
Revenue Collected During FY 17:	\$11,682,428	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$10,695,312	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$342	\$508	\$496
Per Capita Expenditures:	\$313	\$503	\$485
Revenues over (under) Expenditures:	\$987,116	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	109.49%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$11,710,524	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$343	\$435	\$397

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:	\$7,062,141	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	\$4,798,383	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$9,278,401	\$722,473
Per Capita Debt:	\$	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

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:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$190,111,048		
Equalized Assessed Valuation:	\$3,548,289,634		
Population:	270,259		
Employees:			
Full Time:			832
Part Time:			168
Salaries Paid:			\$36,824,072

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 17:	\$111,875,119	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$414	\$420	\$376
Revenue Collected During FY 17:	\$103,656,426	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$100,660,501	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$384	\$508	\$496
Per Capita Expenditures:	\$372	\$503	\$485
Revenues over (under) Expenditures:	\$2,995,925	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	107.66%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$108,372,291	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$401	\$435	\$397

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:	\$104,511,651	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	-\$1,215,662	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$109,710,696	\$9,278,401	\$722,473
Per Capita Debt:	\$406	\$113	\$28
General Obligation Debt over EAV:	1.44%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$61,900,932	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$229	\$35	\$
Revenue Collected During FY 17:	\$2,573,684	\$1,575,790	\$
Expenditures During FY 17:	\$14,679,443	\$1,816,089	\$
Per Capita Revenue:	\$10	\$34	\$
Per Capita Expenditures:	\$54	\$36	\$
Operating Income (loss):	-\$12,105,759	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	409.94%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$60,177,051	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$223	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$55,604	\$572,167	\$51,418
Per Capita Debt:	\$9	\$91	\$7
General Obligation Debt over EAV:	0.00%	0.87%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$271,398	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$46	\$
Revenue Collected During FY 17:	\$	\$217,020	\$
Expenditures During FY 17:	\$	\$237,746	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$20,726	\$
Ratio of Retained Earnings to Expenditures:	0.00%	391.66%	0.00%
Ending Retained Earnings for FY 17:	\$	\$272,224	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Stephenson County		
Unit Code:	089/000/00	County:	Stephenson
Fiscal Year End:	12/31/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,812,463		
Equalized Assessed Valuation:	\$661,300,453		
Population:	47,711		
Employees:			
Full Time:			260
Part Time:			74
Salaries Paid:			\$13,344,736

Blended Component Units

Number Submitted = 1
Public Health Foundation of Northwest Illinois

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$12,248,465	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$257	\$420	\$376
Revenue Collected During FY 17:	\$22,946,504	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$22,946,768	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$481	\$508	\$496
Per Capita Expenditures:	\$481	\$503	\$485
Revenues over (under) Expenditures:	-\$264	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	47.56%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$10,912,879	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$229	\$435	\$397

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:	\$7,304,312	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	\$7,340,830	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$8,635,000	\$9,278,401	\$722,473
Per Capita Debt:	\$181	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$5,267,556	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$110	\$35	\$
Revenue Collected During FY 17:	\$7,035,278	\$1,575,790	\$
Expenditures During FY 17:	\$6,591,622	\$1,816,089	\$
Per Capita Revenue:	\$147	\$34	\$
Per Capita Expenditures:	\$138	\$36	\$
Operating Income (loss):	\$443,656	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	79.12%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$5,215,115	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$109	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Tazewell County**

Unit Code: **090/000/00** County: **Tazewell**

Fiscal Year End: **11/30/2017**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,622,843**

Equalized Assessed Valuation: **\$2,696,600,064**

Population: **134,385**

Employees:

 Full Time: **364**

 Part Time: **124**

 Salaries Paid: **\$19,734,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 17:	\$47,226,944	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$351	\$420	\$376
Revenue Collected During FY 17:	\$48,286,598	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$49,282,116	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$359	\$508	\$496
Per Capita Expenditures:	\$367	\$503	\$485
Revenues over (under) Expenditures:	-\$995,518	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	95.41%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$47,019,188	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$350	\$435	\$397

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:	\$9,077,758	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	\$16,798,799	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$951,468	\$9,278,401	\$722,473
Per Capita Debt:	\$7	\$113	\$28
General Obligation Debt over EAV:	0.01%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$