

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,551,165		
Equalized Assessed Valuation:	\$258,944,886		
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 18:	\$7,955,395	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$319	\$435	\$394
Revenue Collected During FY 18:	\$12,846,938	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$13,281,799	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$516	\$526	\$513
Per Capita Expenditures:	\$533	\$514	\$503
Revenues over (under) Expenditures:	-\$434,861	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	56.62%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,520,534	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$302	\$449	\$396

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:	\$5,773,485	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,762,349	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$64,336	\$8,704,770	\$984,809
Per Capita Debt:	\$3	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,706,412		
Equalized Assessed Valuation:	\$4,223,002,492		
Population:	195,348		
Employees:			
Full Time:	715		
Part Time:	86		
Salaries Paid:	\$36,735,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,305,271	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$170	\$435	\$394
Revenue Collected During FY 18:	\$85,995,864	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$86,302,898	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$440	\$526	\$513
Per Capita Expenditures:	\$442	\$514	\$503
Revenues over (under) Expenditures:	-\$307,034	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	38.70%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$33,397,035	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$171	\$449	\$396

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:	\$25,422,010	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$51,574,325	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$60,261,270	\$8,704,770	\$984,809
Per Capita Debt:	\$308	\$110	\$27
General Obligation Debt over EAV:	0.38%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,266,791		
Equalized Assessed Valuation:	\$121,735,784		
Population:	7,035		
Employees:			
	Full Time:	48	
	Part Time:	75	
	Salaries Paid:	\$2,129,575	

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 18:	\$3,454,871	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$491	\$759	\$663
Revenue Collected During FY 18:	\$4,276,512	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,288,966	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$608	\$680	\$608
Per Capita Expenditures:	\$610	\$658	\$637
Revenues over (under) Expenditures:	-\$12,454	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	80.81%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$3,465,957	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$493	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,627,513	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$828,136	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$256,306	\$63,086	\$15,000
Per Capita Debt:	\$36	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$570.825	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$81	\$42	\$
Revenue Collected During FY 18:	\$442.367	\$224,812	\$
Expenditures During FY 18:	\$563.618	\$309,868	\$
Per Capita Revenue:	\$63	\$43	\$
Per Capita Expenditures:	\$80	\$56	\$
Operating Income (loss):	-\$121.251	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	79.77%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$449.574	\$156,323	\$
Per Capita Ending Retained Earnings:	\$64	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Scott County		
Unit Code:	085/000/00	County:	Scott
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,231,656		
Equalized Assessed Valuation:	\$81,731,665		
Population:	5,002		
Employees:			
Full Time:	76		
Part Time:	41		
Salaries Paid:	\$2,425,583		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,565,094	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$1,113	\$759	\$663
Revenue Collected During FY 18:	\$2,808,682	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$2,935,631	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$562	\$680	\$608
Per Capita Expenditures:	\$587	\$658	\$637
Revenues over (under) Expenditures:	-\$126,949	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	185.25%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$5,438,145	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$1,087	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,917,192	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,520,953	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,000	\$63,086	\$15,000
Per Capita Debt:	\$3	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$908.328	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$182	\$42	\$
Revenue Collected During FY 18:	\$2.270.928	\$224,812	\$
Expenditures During FY 18:	\$2.511.446	\$309,868	\$
Per Capita Revenue:	\$454	\$43	\$
Per Capita Expenditures:	\$502	\$56	\$
Operating Income (loss):	-\$240.518	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	26.59%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$667.810	\$156,323	\$
Per Capita Ending Retained Earnings:	\$134	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	Shelby
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,132,972		
Equalized Assessed Valuation:	\$379,553,776		
Population:	34,183		
Employees:			
Full Time:	77		
Part Time:	16		
Salaries Paid:	\$4,268,348		

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 18:	\$11,710,524	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$343	\$435	\$394
Revenue Collected During FY 18:	\$11,319,864	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,691,584	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$331	\$526	\$513
Per Capita Expenditures:	\$342	\$514	\$503
Revenues over (under) Expenditures:	-\$371,720	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	96.98%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,338,804	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$332	\$449	\$396

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:	\$6,662,145	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,676,659	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,685	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$194,517,565		
Equalized Assessed Valuation:	\$3,653,543,453		
Population:	262,500		
Employees:			
Full Time:	855		
Part Time:	168		
Salaries Paid:	\$36,966,861		

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 18:	\$108,372,291	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$413	\$435	\$394
Revenue Collected During FY 18:	\$107,020,213	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$96,712,069	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$408	\$526	\$513
Per Capita Expenditures:	\$368	\$514	\$503
Revenues over (under) Expenditures:	\$10,308,144	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	107.46%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$103,924,625	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$396	\$449	\$396

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:	\$119,458,061	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$8,577,750	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$106,852,730	\$8,704,770	\$984,809
Per Capita Debt:	\$407	\$110	\$27
General Obligation Debt over EAV:	1.37%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$60,177,051	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$229	\$34	\$
Revenue Collected During FY 18:	\$3,687,205	\$1,596,577	\$
Expenditures During FY 18:	\$14,901,450	\$1,830,740	\$
Per Capita Revenue:	\$14	\$37	\$
Per Capita Expenditures:	\$57	\$40	\$
Operating Income (loss):	-\$11,214,245	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	374.40%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$55,790,366	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$213	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,726,415		
Equalized Assessed Valuation:	\$136,232,025		
Population:	6,000		
Employees:			
Full Time:		24	
Part Time:		12	
Salaries Paid:		\$1,243,513	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,457,882	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$410	\$759	\$663
Revenue Collected During FY 18:	\$3,475,710	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$3,344,495	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$579	\$680	\$608
Per Capita Expenditures:	\$557	\$658	\$637
Revenues over (under) Expenditures:	\$131,215	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	77.41%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$2,589,097	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$432	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,938,369	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$252,649	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,219	\$63,086	\$15,000
Per Capita Debt:	\$5	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,110,921		
Equalized Assessed Valuation:	\$661,300,453		
Population:	47,711		
Employees:			
Full Time:	280		
Part Time:	74		
Salaries Paid:	\$13,590,616		

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 18:	\$10,912,879	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$229	\$435	\$394
Revenue Collected During FY 18:	\$24,118,698	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$23,148,714	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$506	\$526	\$513
Per Capita Expenditures:	\$485	\$514	\$503
Revenues over (under) Expenditures:	\$969,984	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	49.75%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,516,473	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$241	\$449	\$396

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:	\$7,098,988	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$7,434,867	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,702,821	\$8,704,770	\$984,809
Per Capita Debt:	\$161	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,215,115	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$109	\$34	\$
Revenue Collected During FY 18:	\$5,999,931	\$1,596,577	\$
Expenditures During FY 18:	\$6,026,804	\$1,830,740	\$
Per Capita Revenue:	\$126	\$37	\$
Per Capita Expenditures:	\$126	\$40	\$
Operating Income (loss):	-\$26,873	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	78.05%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,704,019	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$99	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

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:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,614,217		
Equalized Assessed Valuation:	\$2,741,103,965		
Population:	133,526		
Employees:			
Full Time:	346		
Part Time:	142		
Salaries Paid:	\$20,650,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,019,188	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$352	\$435	\$394
Revenue Collected During FY 18:	\$51,819,975	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$51,017,122	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$388	\$526	\$513
Per Capita Expenditures:	\$382	\$514	\$503
Revenues over (under) Expenditures:	\$802,853	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	102.60%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$52,344,093	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$392	\$449	\$396

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:	\$10,539,434	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$17,277,048	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,395,725	\$8,704,770	\$984,809
Per Capita Debt:	\$48	\$110	\$27
General Obligation Debt over EAV:	0.01%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Union County		
Unit Code:	091/000/00	County:	Union
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,815,949		
Equalized Assessed Valuation:	\$208,257,201		
Population:	17,808		
Employees:			
Full Time:	83		
Part Time:	32		
Salaries Paid:	\$3,852,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,450,698	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$194	\$435	\$394
Revenue Collected During FY 18:	\$9,141,679	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$9,299,751	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$513	\$526	\$513
Per Capita Expenditures:	\$522	\$514	\$503
Revenues over (under) Expenditures:	-\$158,072	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	37.07%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,447,054	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$194	\$449	\$396

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:	\$5,061,444	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$495,323	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,670,809	\$8,704,770	\$984,809
Per Capita Debt:	\$824	\$110	\$27
General Obligation Debt over EAV:	0.72%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$