

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,444,218		
Equalized Assessed Valuation:	\$266,664,075		
Population:	22,895		
Employees:			
Full Time:	100		
Part Time:	30		
Salaries Paid:	\$4,765,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$7,027,591	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$307	\$576	\$521
Revenues During FY 21:	\$20,679,798	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$14,433,927	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$903	\$781	\$728
Per Capita Expenditures:	\$630	\$623	\$598
Revenues over/under Expenditures:	\$6,245,871	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	91.96%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$13,273,462	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$580	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,758,638	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$2,522,474	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$0	\$9,265,918	\$790,047
Per Capita Debt:	\$0	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$121,340,603		
Equalized Assessed Valuation:	\$4,333,979,454		
Population:	194,734		
Employees:			
Full Time:	656		
Part Time:	133		
Salaries Paid:	\$38,342,715		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$41,524,273	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$213	\$576	\$521
Revenues During FY 21:	\$123,579,637	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$106,453,408	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$635	\$781	\$728
Per Capita Expenditures:	\$547	\$623	\$598
Revenues over/under Expenditures:	\$17,126,229	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	55.21%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$58,769,502	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$302	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,232,420	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	(\$34,617,960)	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$65,314,916	\$9,265,918	\$790,047
Per Capita Debt:	\$335	\$121	\$24
General Obligation Debt over EAV:	0.25%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,525,119		
Equalized Assessed Valuation:	\$144,886,519		
Population:	6,897		
Employees:			
Full Time:	73		
Part Time:	12		
Salaries Paid:	\$1,802,336		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,276,085	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$765	\$1,599	\$1,065
Revenues During FY 21:	\$7,514,845	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$6,268,984	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$1,090	\$1,922	\$1,075
Per Capita Expenditures:	\$909	\$1,552	\$875
Revenues over/under Expenditures:	\$1,245,861	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	103.26%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$6,473,367	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$939	\$1,989	\$1,282

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,726,083	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$268,075	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



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 21:	\$137,452	\$357,069	\$80,432
Per Capita Debt:	\$20	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$190,658	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$28	\$23	\$0
Revenues During FY 21:	\$429,807	\$237,947	\$0
Expenditures During FY 21:	\$512,197	\$279,060	\$0
Per Capita Revenues:	\$62	\$47	\$0
Per Capita Expenses:	\$74	\$55	\$0
Operating Income (loss):	(\$82,390)	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	37.34%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$191,268	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$28	\$19	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,726,500		
Equalized Assessed Valuation:	\$95,130,059		
Population:	4,836		
Employees:			
Full Time:	27		
Part Time:	22		
Salaries Paid:	\$3,365,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,810,464	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$1,202	\$1,599	\$1,065
Revenues During FY 21:	\$4,021,128	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$3,821,541	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$831	\$1,922	\$1,075
Per Capita Expenditures:	\$790	\$1,552	\$875
Revenues over/under Expenditures:	\$199,587	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	156.21%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$5,969,462	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$1,234	\$1,989	\$1,282

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,935,929	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$2,033,534	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



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 21:	\$125,000	\$357,069	\$80,432
Per Capita Debt:	\$26	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$669,461	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$138	\$23	\$0
Revenues During FY 21:	\$2,302,492	\$237,947	\$0
Expenditures During FY 21:	\$2,730,601	\$279,060	\$0
Per Capita Revenues:	\$476	\$47	\$0
Per Capita Expenses:	\$565	\$55	\$0
Operating Income (loss):	(\$428,109)	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	14.90%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$406,941	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$84	\$19	\$0

FISCAL YEAR 2021



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:	8/31/2021
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$13,668,679
Equalized Assessed Valuation:	\$445,163,772
Population:	20,789
Employees:	
Full Time:	92
Part Time:	32
Salaries Paid:	\$4,136,757

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$14,440,194	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$695	\$576	\$521
Revenues During FY 21:	\$19,660,252	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$17,175,310	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$946	\$781	\$728
Per Capita Expenditures:	\$826	\$623	\$598
Revenues over/under Expenditures:	\$2,484,942	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	98.54%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$16,925,136	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$814	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,504,804	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$3,420,332	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$44,413	\$9,265,918	\$790,047
Per Capita Debt:	\$2	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



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:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$242,860,231		
Equalized Assessed Valuation:	\$4,057,705,985		
Population:	257,400		
Employees:			
Full Time:	728		
Part Time:	150		
Salaries Paid:	\$39,102,054		

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 21:	\$134,356,098	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$522	\$576	\$521
Revenues During FY 21:	\$142,566,950	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$104,408,329	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$554	\$781	\$728
Per Capita Expenditures:	\$406	\$623	\$598
Revenues over/under Expenditures:	\$38,158,621	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	160.90%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$167,991,385	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$653	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,721,071	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$21,625,461	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$110,322,471	\$9,265,918	\$790,047
Per Capita Debt:	\$429	\$121	\$24
General Obligation Debt over EAV:	1.55%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$51,612,512	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$201	\$35	\$0
Revenues During FY 21:	\$10,958,954	\$1,587,590	\$0
Expenditures During FY 21:	\$13,727,493	\$1,648,284	\$0
Per Capita Revenues:	\$43	\$40	\$0
Per Capita Expenses:	\$53	\$40	\$0
Operating Income (loss):	(\$2,768,539)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	447.57%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$61,439,912	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$239	\$36	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,861,950		
Equalized Assessed Valuation:	\$153,565,716		
Population:	5,300		
Employees:			
	Full Time:	21	
	Part Time:	19	
	Salaries Paid:	\$1,306,808	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,191,336	\$6,678,437	\$5,489,705
Per Capita Beginning Fund Balance:	\$791	\$1,599	\$1,065
Revenues During FY 21:	\$4,626,377	\$6,984,115	\$6,796,809
Expenditures During FY 21:	\$3,837,626	\$5,677,585	\$5,241,452
Per Capita Revenues:	\$873	\$1,922	\$1,075
Per Capita Expenditures:	\$724	\$1,552	\$875
Revenues over/under Expenditures:	\$788,751	\$1,306,530	\$1,256,444
Ratio of Fund Balance to Expenditures:	129.80%	148.33%	141.09%
Ending Fund Balance for FY 21:	\$4,981,259	\$8,075,713	\$6,693,627
Per Capita Ending Fund Balance:	\$940	\$1,989	\$1,282

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,250,434	\$5,363,193	\$4,282,812
Total Unrestricted Net Assets:	\$2,394,113	\$1,961,171	\$2,154,197

FISCAL YEAR 2021



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 21:	\$83,198	\$357,069	\$80,432
Per Capita Debt:	\$16	\$54	\$16
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$112,804	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 21:	\$0	\$237,947	\$0
Expenditures During FY 21:	\$0	\$279,060	\$0
Per Capita Revenues:	\$0	\$47	\$0
Per Capita Expenses:	\$0	\$55	\$0
Operating Income (loss):	\$0	(\$41,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	44.53%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$92,407	\$0
Per Capita Ending Retained Earnings:	\$0	\$19	\$0

FISCAL YEAR 2021



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:	12/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$50,614,652
Equalized Assessed Valuation:	\$699,391,392
Population:	44,498
Employees:	
Full Time:	249
Part Time:	88
Salaries Paid:	\$12,774,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$16,231,693	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$365	\$576	\$521
Revenues During FY 21:	\$31,368,306	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$26,595,591	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$705	\$781	\$728
Per Capita Expenditures:	\$598	\$623	\$598
Revenues over/under Expenditures:	\$4,772,715	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	74.10%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$19,706,724	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$443	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,963,251	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$1,178,620	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$6,896,132	\$9,265,918	\$790,047
Per Capita Debt:	\$155	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$2,967,565	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$67	\$35	\$0
Revenues During FY 21:	\$4,470,974	\$1,587,590	\$0
Expenditures During FY 21:	\$5,119,032	\$1,648,284	\$0
Per Capita Revenues:	\$100	\$40	\$0
Per Capita Expenses:	\$115	\$40	\$0
Operating Income (loss):	(\$648,058)	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	27.13%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$1,388,746	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$31	\$36	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,512,120		
Equalized Assessed Valuation:	\$2,789,145,284		
Population:	130,413		
Employees:			
Full Time:	354		
Part Time:	118		
Salaries Paid:	\$21,439,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$60,937,413	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$467	\$576	\$521
Revenues During FY 21:	\$62,546,330	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$55,881,536	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$480	\$781	\$728
Per Capita Expenditures:	\$428	\$623	\$598
Revenues over/under Expenditures:	\$6,664,794	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	117.04%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$65,404,416	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$502	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,835,960	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$24,284,279	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$4,816,933	\$9,265,918	\$790,047
Per Capita Debt:	\$37	\$121	\$24
General Obligation Debt over EAV:	0.00%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0

FISCAL YEAR 2021



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:	11/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,536,565		
Equalized Assessed Valuation:	\$217,911,371		
Population:	17,244		
Employees:			
Full Time:	80		
Part Time:	36		
Salaries Paid:	\$4,353,589		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,485,424	\$23,799,033	\$16,238,649
Per Capita Beginning Fund Balance:	\$260	\$576	\$521
Revenues During FY 21:	\$13,485,627	\$33,936,121	\$20,602,439
Expenditures During FY 21:	\$10,980,855	\$27,721,686	\$16,297,187
Per Capita Revenues:	\$782	\$781	\$728
Per Capita Expenditures:	\$637	\$623	\$598
Revenues over/under Expenditures:	\$2,504,772	\$6,214,435	\$3,941,838
Ratio of Fund Balance to Expenditures:	57.11%	119.70%	115.98%
Ending Fund Balance for FY 21:	\$6,271,189	\$29,731,453	\$21,128,261
Per Capita Ending Fund Balance:	\$364	\$738	\$695

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,051,020	\$21,997,364	\$14,219,561
Total Unrestricted Net Assets:	\$837,160	\$5,050,141	\$3,190,504

FISCAL YEAR 2021



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 21:	\$16,114,821	\$9,265,918	\$790,047
Per Capita Debt:	\$935	\$121	\$24
General Obligation Debt over EAV:	0.54%	0.22%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$1,829,388	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 21:	\$0	\$1,587,590	\$0
Expenditures During FY 21:	\$0	\$1,648,284	\$0
Per Capita Revenues:	\$0	\$40	\$0
Per Capita Expenses:	\$0	\$40	\$0
Operating Income (loss):	\$0	(\$60,694)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	131.94%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,870,646	\$0
Per Capita Ending Retained Earnings:	\$0	\$36	\$0