

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,341,549		
Equalized Assessed Valuation:	\$282,832,812		
Population:	22,895		
Employees:			
	Full Time:	102	
	Part Time:	32	
	Salaries Paid:	\$5,838,130	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,273,462	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$580	\$728	\$657
Revenues During FY 22:	\$19,421,812	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$15,051,790	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$848	\$828	\$821
Per Capita Expenditures:	\$657	\$697	\$686
Revenues over/under Expenditures:	\$4,370,022	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	117.22%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$17,643,484	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$771	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,024,473	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$4,624,111	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,999,364		
Equalized Assessed Valuation:	\$4,604,976,720		
Population:	196,343		
Employees:			
Full Time:	655		
Part Time:	126		
Salaries Paid:	\$39,312,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$58,769,502	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$299	\$728	\$657
Revenues During FY 22:	\$114,763,072	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$103,392,739	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$585	\$828	\$821
Per Capita Expenditures:	\$527	\$697	\$686
Revenues over/under Expenditures:	\$11,370,333	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	107.92%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$111,579,738	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$568	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,371,368	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	(\$33,475,682)	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$81,885,489	\$9,609,495	\$604,641
Per Capita Debt:	\$417	\$128	\$22
General Obligation Debt over EAV:	1.10%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,716,574
Equalized Assessed Valuation:	\$156,232,767
Population:	6,897
Employees:	
Full Time:	52
Part Time:	27
Salaries Paid:	\$1,537,234

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,473,367	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$939	\$1,360	\$1,143
Revenues During FY 22:	\$8,357,948	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$7,372,233	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,212	\$1,238	\$1,229
Per Capita Expenditures:	\$1,069	\$1,066	\$1,061
Revenues over/under Expenditures:	\$985,715	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	99.48%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$7,333,945	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,063	\$1,564	\$1,306

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:	\$6,318,301	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$307,734	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$89,409	\$296,697	\$58,103
Per Capita Debt:	\$13	\$42	\$10
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 22:	\$191,268	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$28	\$19	\$0
Revenues During FY 22:	\$805,079	\$280,276	\$0
Expenditures During FY 22:	\$504,882	\$287,632	\$0
Per Capita Revenues:	\$117	\$54	\$0
Per Capita Expenses:	\$73	\$57	\$0
Operating Income (loss):	\$300,197	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	122.13%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$616,602	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$89	\$25	\$0

FISCAL YEAR 2022



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:	11/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$12,907,726
Equalized Assessed Valuation:	\$98,990,515
Population:	4,867
Employees:	
Full Time:	64
Part Time:	32
Salaries Paid:	\$3,311,739

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,969,462	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$1,227	\$1,360	\$1,143
Revenues During FY 22:	\$3,821,644	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$3,647,167	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$785	\$1,238	\$1,229
Per Capita Expenditures:	\$749	\$1,066	\$1,061
Revenues over/under Expenditures:	\$174,477	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	156.50%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$5,707,803	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,173	\$1,564	\$1,306

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:	\$3,511,813	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$2,195,992	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$101,176	\$296,697	\$58,103
Per Capita Debt:	\$21	\$42	\$10
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 22:	\$406,941	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$84	\$19	\$0
Revenues During FY 22:	\$2,450,514	\$280,276	\$0
Expenditures During FY 22:	\$2,861,693	\$287,632	\$0
Per Capita Revenues:	\$503	\$54	\$0
Per Capita Expenses:	\$588	\$57	\$0
Operating Income (loss):	(\$411,179)	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	15.09%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$431,898	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$89	\$25	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$314,213,220		
Equalized Assessed Valuation:	\$4,365,865,676		
Population:	257,400		
Employees:			
	Full Time:	715	
	Part Time:	173	
	Salaries Paid:	\$40,571,867	

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 22:	\$167,991,385	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$653	\$728	\$657
Revenues During FY 22:	\$140,529,664	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$106,065,615	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$546	\$828	\$821
Per Capita Expenditures:	\$412	\$697	\$686
Revenues over/under Expenditures:	\$34,464,049	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	175.63%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$186,278,333	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$724	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,461,406	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$42,088,702	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$104,969,490	\$9,609,495	\$604,641
Per Capita Debt:	\$408	\$128	\$22
General Obligation Debt over EAV:	1.39%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$61,439,912	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$239	\$26	\$0
Revenues During FY 22:	\$6,174,867	\$1,514,943	\$0
Expenditures During FY 22:	\$16,048,520	\$1,686,468	\$0
Per Capita Revenues:	\$24	\$34	\$0
Per Capita Expenses:	\$62	\$33	\$0
Operating Income (loss):	(\$9,873,653)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	614.75%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$98,657,819	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$383	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,560,117		
Equalized Assessed Valuation:	\$161,547,107		
Population:	5,400		
Employees:			
Full Time:	24		
Part Time:	17		
Salaries Paid:	\$1,609,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,981,259	\$8,081,335	\$6,693,627
Per Capita Beginning Fund Balance:	\$922	\$1,360	\$1,143
Revenues During FY 22:	\$5,809,069	\$7,599,522	\$7,273,443
Expenditures During FY 22:	\$4,750,989	\$6,573,615	\$5,760,539
Per Capita Revenues:	\$1,076	\$1,238	\$1,229
Per Capita Expenditures:	\$880	\$1,066	\$1,061
Revenues over/under Expenditures:	\$1,058,080	\$1,025,907	\$1,065,703
Ratio of Fund Balance to Expenditures:	127.12%	150.01%	135.05%
Ending Fund Balance for FY 22:	\$6,039,339	\$9,238,136	\$7,326,148
Per Capita Ending Fund Balance:	\$1,118	\$1,564	\$1,306

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:	\$3,744,870	\$6,280,281	\$4,608,579
Total Unrestricted Net Assets:	\$3,273,482	\$2,423,062	\$2,476,937

FISCAL YEAR 2022



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 22:	\$56,221	\$296,697	\$58,103
Per Capita Debt:	\$10	\$42	\$10
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 22:	\$0	\$92,407	\$0
Per Capita Beginning Retained Earnings	\$0	\$19	\$0
Revenues During FY 22:	\$0	\$280,276	\$0
Expenditures During FY 22:	\$0	\$287,632	\$0
Per Capita Revenues:	\$0	\$54	\$0
Per Capita Expenses:	\$0	\$57	\$0
Operating Income (loss):	\$0	(\$7,356)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	64.74%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$132,690	\$0
Per Capita Ending Retained Earnings:	\$0	\$25	\$0

FISCAL YEAR 2022



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:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,911,387		
Equalized Assessed Valuation:	\$760,309,436		
Population:	44,630		
Employees:			
Full Time:	220		
Part Time:	61		
Salaries Paid:	\$14,048,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,706,724	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$442	\$728	\$657
Revenues During FY 22:	\$33,971,603	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$29,726,718	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$761	\$828	\$821
Per Capita Expenditures:	\$666	\$697	\$686
Revenues over/under Expenditures:	\$4,244,885	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	82.08%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$24,399,914	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$547	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,652,704	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$6,876,347	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$0	\$9,609,495	\$604,641
Per Capita Debt:	\$0	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,388,746	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$31	\$26	\$0
Revenues During FY 22:	\$4,547,549	\$1,514,943	\$0
Expenditures During FY 22:	\$4,839,019	\$1,686,468	\$0
Per Capita Revenues:	\$102	\$34	\$0
Per Capita Expenses:	\$108	\$33	\$0
Operating Income (loss):	(\$291,470)	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	9.13%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$441,833	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$10	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,798,549		
Equalized Assessed Valuation:	\$2,830,493,862		
Population:	129,911		
Employees:			
Full Time:	352		
Part Time:	102		
Salaries Paid:	\$22,940,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$65,404,416	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$503	\$728	\$657
Revenues During FY 22:	\$66,431,550	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$55,733,618	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$511	\$828	\$821
Per Capita Expenditures:	\$429	\$697	\$686
Revenues over/under Expenditures:	\$10,697,932	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	138.67%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$77,285,000	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$595	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,948,619	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$24,208,441	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$8,823,892	\$9,609,495	\$604,641
Per Capita Debt:	\$68	\$128	\$22
General Obligation Debt over EAV:	0.00%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2022



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:	11/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,441,982		
Equalized Assessed Valuation:	\$223,523,249		
Population:	17,244		
Employees:			
Full Time:	79		
Part Time:	28		
Salaries Paid:	\$4,650,199		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,271,189	\$29,760,479	\$20,674,843
Per Capita Beginning Fund Balance:	\$364	\$728	\$657
Revenues During FY 22:	\$14,678,971	\$36,814,335	\$23,397,751
Expenditures During FY 22:	\$13,149,234	\$30,884,616	\$19,576,846
Per Capita Revenues:	\$851	\$828	\$821
Per Capita Expenditures:	\$763	\$697	\$686
Revenues over/under Expenditures:	\$1,529,737	\$5,929,719	\$3,931,952
Ratio of Fund Balance to Expenditures:	50.68%	124.09%	116.60%
Ending Fund Balance for FY 22:	\$6,664,510	\$35,823,028	\$24,353,401
Per Capita Ending Fund Balance:	\$386	\$858	\$786

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$298,061	\$0
Total Unreserved Funds:	\$0	\$502,164	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,219,620	\$26,289,898	\$16,389,983
Total Unrestricted Net Assets:	\$3,490,408	\$9,272,858	\$7,882,760

FISCAL YEAR 2022



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 22:	\$15,243,542	\$9,609,495	\$604,641
Per Capita Debt:	\$884	\$128	\$22
General Obligation Debt over EAV:	0.38%	0.20%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$1,781,680	\$0
Per Capita Beginning Retained Earnings	\$0	\$26	\$0
Revenues During FY 22:	\$0	\$1,514,943	\$0
Expenditures During FY 22:	\$0	\$1,686,468	\$0
Per Capita Revenues:	\$0	\$34	\$0
Per Capita Expenses:	\$0	\$33	\$0
Operating Income (loss):	\$0	(\$171,525)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	137.58%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$2,797,083	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0