

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	De Witt County		
<b>Unit Code:</b>	020/000/00	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,702,121		
<b>Equalized Assessed Valuation:</b>	\$666,451,471		
<b>Population:</b>	16,516		
<b>Employees:</b>			
<b>Full Time:</b>		80	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$4,478,610	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,662,568</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,493</b>	\$916	\$828
Revenues During FY 23:	<b>\$14,865,584</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$14,644,479</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$900</b>	\$852	\$802
Per Capita Expenditures:	<b>\$887</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$221,105</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>169.92%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$24,883,673</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,507</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,175,695</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$8,707,978</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Dekalb County		
<b>Unit Code:</b>	019/000/00	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$86,714,175		
<b>Equalized Assessed Valuation:</b>	\$2,662,593,431		
<b>Population:</b>	100,288		
<b>Employees:</b>			
<b>Full Time:</b>		358	
<b>Part Time:</b>		263	
<b>Salaries Paid:</b>		\$29,193,908	

#### Blended Component Units

Number Submitted = 1  
Dekalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$60,275,040</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$601</b>	\$916	\$828
Revenues During FY 23:	<b>\$65,209,023</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$53,160,141</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$650</b>	\$852	\$802
Per Capita Expenditures:	<b>\$530</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$12,048,882</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>112.74%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$59,932,610</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$598</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$41,624,902</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$51,922,446</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$81,957,432</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$817</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>(\$1,877,089)</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>(\$19)</b>	\$36	\$0
Revenues During FY 23:	<b>\$13,890,671</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$17,237,616</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$139</b>	\$50	\$0
Per Capita Expenses:	<b>\$172</b>	\$49	\$0
Operating Income (loss):	<b>(\$3,346,945)</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>26.62%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$4,587,958</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$46</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Douglas County		
<b>Unit Code:</b>	021/000/00	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$23,469,490		
<b>Equalized Assessed Valuation:</b>	\$531,598,226		
<b>Population:</b>	19,740		
<b>Employees:</b>			
<b>Full Time:</b>	118		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$6,371,341		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$24,306,888</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,231</b>	\$916	\$828
Revenues During FY 23:	<b>\$17,120,375</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$15,619,557</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$867</b>	\$852	\$802
Per Capita Expenditures:	<b>\$791</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,500,818</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>165.23%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$25,807,706</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,307</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,477,148</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$7,614,496</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$1,542,429</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$78</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.21%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Dupage County		
<b>Unit Code:</b>	022/000/00	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,218,427,675		
<b>Equalized Assessed Valuation:</b>	\$48,094,329,192		
<b>Population:</b>	924,736		
<b>Employees:</b>			
	<b>Full Time:</b>	2,706	
	<b>Part Time:</b>	173	
	<b>Salaries Paid:</b>	\$204,569,252	

Blended Component Units
Number Submitted = 2
DuPage County Health Department
DuPage County Veteran's Assistance Commissior

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$351,926,627</b>	\$308,732,319	\$327,144,416
Per Capita Beginning Fund Balance:	<b>\$381</b>	\$548	\$561
Revenues During FY 23:	<b>\$528,255,271</b>	\$364,773,776	\$370,391,050
Expenditures During FY 23:	<b>\$441,517,579</b>	\$311,616,738	\$328,330,664
Per Capita Revenues:	<b>\$571</b>	\$641	\$661
Per Capita Expenditures:	<b>\$477</b>	\$547	\$566
Revenues over/under Expenditures:	<b>\$86,737,692</b>	\$53,157,040	\$64,645,491
Ratio of Fund Balance to Expenditures:	<b>93.85%</b>	110.79%	108.76%
Ending Fund Balance for FY 23:	<b>\$414,382,898</b>	\$343,789,026	\$352,846,136
Per Capita Ending Fund Balance:	<b>\$448</b>	\$607	\$595

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$219,419,310</b>	\$190,095,019	\$174,525,049
Total Unrestricted Net Assets:	<b>\$182,552,399</b>	\$136,621,261	\$165,907,398

# FISCAL YEAR 2023



**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 23:	<b>\$442,246,421</b>	\$268,383,531	\$224,084,156
Per Capita Debt:	<b>\$478</b>	\$417	\$429
General Obligation Debt over EAV:	<b>0.19%</b>	0.37%	0.15%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$112,647,872</b>	\$82,914,416	\$29,954,385
Per Capita Beginning Retained Earnings	<b>\$122</b>	\$128	\$69
Revenues During FY 23:	<b>\$31,612,942</b>	\$20,774,104	\$17,515,882
Expenditures During FY 23:	<b>\$28,846,401</b>	\$19,693,251	\$19,281,108
Per Capita Revenues:	<b>\$34</b>	\$39	\$45
Per Capita Expenses:	<b>\$31</b>	\$39	\$46
Operating Income (loss):	<b>\$2,766,541</b>	\$1,080,853	\$526,680
Ratio of Retained Earnings to Expenses:	<b>403.20%</b>	950.00%	342.77%
Ending Retained Earnings for FY 23:	<b>\$116,309,312</b>	\$84,148,780	\$30,523,383
Per Capita Ending Retained Earnings:	<b>\$126</b>	\$128	\$71

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Edgar County		
<b>Unit Code:</b>	023/000/00	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,353,662		
<b>Equalized Assessed Valuation:</b>	\$429,460,823		
<b>Population:</b>	16,433		
<b>Employees:</b>			
	<b>Full Time:</b>	111	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$4,377,130	

Blended Component Units
Number Submitted = 1
911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$12,322,163</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$750</b>	\$916	\$828
Revenues During FY 23:	<b>\$18,818,092</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$17,219,970</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$1,145</b>	\$852	\$802
Per Capita Expenditures:	<b>\$1,048</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,598,122</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>56.04%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$9,649,800</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$587</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25,754,208</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$15,033,009)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$19,513,262</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$1,187</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.04%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Effingham County		
<b>Unit Code:</b>	025/000/00	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$30,612,911		
<b>Equalized Assessed Valuation:</b>	\$1,024,341,713		
<b>Population:</b>	34,668		
<b>Employees:</b>			
<b>Full Time:</b>	168		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$9,891,796		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,559,861	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	\$910	\$916	\$828
Revenues During FY 23:	\$25,568,442	\$36,474,300	\$23,265,403
Expenditures During FY 23:	\$24,498,573	\$32,888,641	\$20,116,979
Per Capita Revenues:	\$738	\$852	\$802
Per Capita Expenditures:	\$707	\$784	\$725
Revenues over/under Expenditures:	\$1,069,869	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	133.19%	126.35%	119.42%
Ending Fund Balance for FY 23:	\$32,629,730	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	\$941	\$978	\$848
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$0	\$328,280	\$0
Total Unreserved Funds:	\$0	\$618,982	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$18,254,722	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	\$14,375,008	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$0</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$36	\$0
Revenues During FY 23:	<b>\$0</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$0</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$0</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$0</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$0</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Ford County		
<b>Unit Code:</b>	027/000/00	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,619,821		
<b>Equalized Assessed Valuation:</b>	\$369,395,031		
<b>Population:</b>	13,250		
<b>Employees:</b>			
<b>Full Time:</b>	68		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$3,752,442		

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 23:	<b>\$19,228,379</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,451</b>	\$916	\$828
Revenues During FY 23:	<b>\$10,622,277</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$9,227,764</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$802</b>	\$852	\$802
Per Capita Expenditures:	<b>\$696</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$1,394,513</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>182.18%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$16,811,248</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,269</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,461,623</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>\$3,713,096</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$148,255</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$11</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$470,953</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$36</b>	\$36	\$0
Revenues During FY 23:	<b>\$148,528</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$2,682</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$11</b>	\$50	\$0
Per Capita Expenses:	<b>\$0</b>	\$49	\$0
Operating Income (loss):	<b>\$145,846</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>22,997.73%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$616,799</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$47</b>	\$43	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Fulton County		
<b>Unit Code:</b>	029/000/00	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	11/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,381,827		
<b>Equalized Assessed Valuation:</b>	\$583,275,699		
<b>Population:</b>	32,541		
<b>Employees:</b>			
<b>Full Time:</b>	179		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$10,407,587		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$33,138,459</b>	\$37,024,300	\$25,816,946
Per Capita Beginning Fund Balance:	<b>\$1,018</b>	\$916	\$828
Revenues During FY 23:	<b>\$27,099,714</b>	\$36,474,300	\$23,265,403
Expenditures During FY 23:	<b>\$23,592,938</b>	\$32,888,641	\$20,116,979
Per Capita Revenues:	<b>\$833</b>	\$852	\$802
Per Capita Expenditures:	<b>\$725</b>	\$784	\$725
Revenues over/under Expenditures:	<b>\$3,506,776</b>	\$3,585,659	\$1,883,323
Ratio of Fund Balance to Expenditures:	<b>153.69%</b>	126.35%	119.42%
Ending Fund Balance for FY 23:	<b>\$36,260,557</b>	\$40,148,368	\$26,836,900
Per Capita Ending Fund Balance:	<b>\$1,114</b>	\$978	\$848

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$328,280	\$0
Total Unreserved Funds:	<b>\$0</b>	\$618,982	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,987,686</b>	\$24,673,211	\$16,323,887
Total Unrestricted Net Assets:	<b>(\$6,589,350)</b>	\$12,756,377	\$9,460,623

# FISCAL YEAR 2023



**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 23:	<b>\$1,766,579</b>	\$11,340,621	\$1,408,759
Per Capita Debt:	<b>\$54</b>	\$161	\$20
General Obligation Debt over EAV:	<b>0.06%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$3,413,625</b>	\$2,954,233	\$0
Per Capita Beginning Retained Earnings	<b>\$105</b>	\$36	\$0
Revenues During FY 23:	<b>\$5,442,461</b>	\$2,001,903	\$0
Expenditures During FY 23:	<b>\$5,426,567</b>	\$2,112,616	\$0
Per Capita Revenues:	<b>\$167</b>	\$50	\$0
Per Capita Expenses:	<b>\$167</b>	\$49	\$0
Operating Income (loss):	<b>\$15,894</b>	(\$110,713)	\$0
Ratio of Retained Earnings to Expenses:	<b>72.79%</b>	444.54%	0.00%
Ending Retained Earnings for FY 23:	<b>\$3,949,960</b>	\$3,732,889	\$0
Per Capita Ending Retained Earnings:	<b>\$121</b>	\$43	\$0