

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Adams County		
Unit Code:	001/000/00	County:	Adams
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,111,277		
Equalized Assessed Valuation:	\$1,607,261,738		
Population:	64,109		
Employees:			
Full Time:	330		
Part Time:	69		
Salaries Paid:	\$21,619,310		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,906,196	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$373	\$923	\$844
Revenues During FY 24:	\$46,118,865	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$46,543,801	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$719	\$822	\$820
Per Capita Expenditures:	\$726	\$773	\$764
Revenues over/under Expenditures:	(\$424,936)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	49.17%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,886,635	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$357	\$951	\$870

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:	\$26,317,091	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$2,396,550)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$24,957,668	\$10,568,188	\$1,247,356
Per Capita Debt:	\$389	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Alexander County		
Unit Code:	002/000/00	County:	Alexander
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,648,611		
Equalized Assessed Valuation:	\$65,152,195		
Population:	4,695		
Employees:			
Full Time:	34		
Part Time:	9		
Salaries Paid:	\$2,410,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,616,724	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,622	\$1,481	\$1,291
Revenues During FY 24:	\$6,509,807	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,874,449	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,387	\$1,393	\$1,152
Per Capita Expenditures:	\$1,464	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$364,642)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	109.34%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$7,516,353	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,601	\$1,563	\$1,536

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:	\$7,697,896	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	(\$305,308)	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$466,613	\$543,620	\$51,631
Per Capita Debt:	\$99	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bond County		
Unit Code:	003/000/00	County:	Bond
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,670,887		
Equalized Assessed Valuation:	\$312,050,674		
Population:	16,450		
Employees:			
	Full Time:	133	
	Part Time:	70	
	Salaries Paid:	\$6,677,894	

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 24:	\$10,665,078	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$648	\$923	\$844
Revenues During FY 24:	\$17,382,911	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,401,284	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,057	\$822	\$820
Per Capita Expenditures:	\$936	\$773	\$764
Revenues over/under Expenditures:	\$1,981,627	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	83.39%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$12,843,205	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$781	\$951	\$870

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:	\$7,354,491	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$7,169,561	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$261,021	\$10,568,188	\$1,247,356
Per Capita Debt:	\$16	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Boone County		
Unit Code:	004/000/00	County:	Boone
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,518,478		
Equalized Assessed Valuation:	\$1,563,967,068		
Population:	53,448		
Employees:			
	Full Time:	207	
	Part Time:	58	
	Salaries Paid:	\$15,293,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,167,659	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$752	\$923	\$844
Revenues During FY 24:	\$46,339,462	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$43,664,411	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$867	\$822	\$820
Per Capita Expenditures:	\$817	\$773	\$764
Revenues over/under Expenditures:	\$2,675,051	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	101.49%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$44,313,297	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$829	\$951	\$870

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:	\$27,380,017	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$17,281,778	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$10,208,572	\$10,568,188	\$1,247,356
Per Capita Debt:	\$191	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Brown County		
Unit Code:	005/000/00	County:	Brown
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,971,351		
Equalized Assessed Valuation:	\$132,670,025		
Population:	6,950		
Employees:			
Full Time:	62		
Part Time:	10		
Salaries Paid:	\$2,473,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,423,573	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,212	\$1,481	\$1,291
Revenues During FY 24:	\$7,745,048	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$7,973,512	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,114	\$1,393	\$1,152
Per Capita Expenditures:	\$1,147	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$228,464)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	102.78%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,195,109	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,179	\$1,563	\$1,536

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:	\$6,504,369	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$1,690,740	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	Bureau
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,499,560		
Equalized Assessed Valuation:	\$984,012,681		
Population:	32,486		
Employees:			
	Full Time:	144	
	Part Time:	78	
	Salaries Paid:	\$7,918,221	

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 24:	\$42,287,634	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,302	\$923	\$844
Revenues During FY 24:	\$28,412,074	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$25,498,167	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$875	\$822	\$820
Per Capita Expenditures:	\$785	\$773	\$764
Revenues over/under Expenditures:	\$2,913,907	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	171.14%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$43,636,997	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,343	\$951	\$870

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:	\$28,791,791	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$25,966,719	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$10,433,373	\$10,568,188	\$1,247,356
Per Capita Debt:	\$321	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County
Unit Code:	007/000/00
County:	Calhoun
Fiscal Year End:	8/31/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$25,998,905
Equalized Assessed Valuation:	\$117,491,275
Population:	4,437
Employees:	
Full Time:	44
Part Time:	18
Salaries Paid:	\$2,112,839

Blended Component Units
Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,664,514	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,727	\$1,481	\$1,291
Revenues During FY 24:	\$6,380,238	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,615,857	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,438	\$1,393	\$1,152
Per Capita Expenditures:	\$1,491	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$235,619)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	113.12%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$7,484,045	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,687	\$1,563	\$1,536

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:	\$4,022,296	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$3,461,749	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$636,039	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$143	\$31	\$0
Revenues During FY 24:	\$139,832	\$284,782	\$0
Expenditures During FY 24:	\$94,100	\$322,185	\$0
Per Capita Revenues:	\$32	\$56	\$0
Per Capita Expenses:	\$21	\$64	\$0
Operating Income (loss):	\$45,732	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	724.52%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$681,771	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$154	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,637,490		
Equalized Assessed Valuation:	\$498,932,562		
Population:	15,526		
Employees:			
Full Time:		68	
Part Time:		38	
Salaries Paid:		\$4,168,998	

Blended Component Units
Number Submitted = 1 911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,160,594	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$848	\$923	\$844
Revenues During FY 24:	\$13,292,940	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$11,405,737	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$856	\$822	\$820
Per Capita Expenditures:	\$735	\$773	\$764
Revenues over/under Expenditures:	\$1,887,203	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	118.78%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$13,547,797	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$873	\$951	\$870

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:	\$10,307,196	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$6,015,111	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$76,897	\$10,568,188	\$1,247,356
Per Capita Debt:	\$5	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cass County		
Unit Code:	009/000/00	County:	Cass
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,809,177		
Equalized Assessed Valuation:	\$219,671,685		
Population:	13,042		
Employees:			
Full Time:	122		
Part Time:	47		
Salaries Paid:	\$8,871,202		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,796,742	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,518	\$923	\$844
Revenues During FY 24:	\$17,892,705	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$16,567,851	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,372	\$822	\$820
Per Capita Expenditures:	\$1,270	\$773	\$764
Revenues over/under Expenditures:	\$1,324,854	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	132.79%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$21,999,742	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,687	\$951	\$870

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:	\$5,200,587	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$24,183,171	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Christian County		
Unit Code:	011/000/00	County:	Christian
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,994,015		
Equalized Assessed Valuation:	\$736,395,959		
Population:	33,247		
Employees:			
Full Time:	112		
Part Time:	41		
Salaries Paid:	\$7,014,295		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,529,932	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$978	\$923	\$844
Revenues During FY 24:	\$18,907,045	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$17,769,377	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$569	\$822	\$820
Per Capita Expenditures:	\$534	\$773	\$764
Revenues over/under Expenditures:	\$1,137,668	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	188.56%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$33,505,876	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,008	\$951	\$870

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:	\$10,721,819	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$22,800,456	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$765,845	\$10,568,188	\$1,247,356
Per Capita Debt:	\$23	\$151	\$42
General Obligation Debt over EAV:	0.07%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clark County
Unit Code:	012/000/00
County:	Clark
Fiscal Year End:	11/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$16,080,715
Equalized Assessed Valuation:	\$394,653,730
Population:	15,076
Employees:	
Full Time:	96
Part Time:	34
Salaries Paid:	\$6,434,106

Blended Component Units

Number Submitted = 3
 911 Emergency
 Ambulance
 Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,527,220	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,693	\$923	\$844
Revenues During FY 24:	\$18,690,252	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$20,072,002	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,240	\$822	\$820
Per Capita Expenditures:	\$1,331	\$773	\$764
Revenues over/under Expenditures:	(\$1,381,750)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	120.55%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$24,196,857	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,605	\$951	\$870

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:	\$14,263,682	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,933,175	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clay County		
Unit Code:	013/000/00	County:	Clay
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,398,761		
Equalized Assessed Valuation:	\$242,478,710		
Population:	13,288		
Employees:			
Full Time:	62		
Part Time:	10		
Salaries Paid:	\$3,521,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,691,419	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,557	\$923	\$844
Revenues During FY 24:	\$12,224,692	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,395,595	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$920	\$822	\$820
Per Capita Expenditures:	\$782	\$773	\$764
Revenues over/under Expenditures:	\$1,829,097	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	216.64%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,520,516	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,695	\$951	\$870

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:	\$18,483,066	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$4,037,450	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	Clinton
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,097,249		
Equalized Assessed Valuation:	\$1,074,754,490		
Population:	37,639		
Employees:			
	Full Time:	120	
	Part Time:	66	
	Salaries Paid:	\$8,071,263	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,108,948	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$853	\$923	\$844
Revenues During FY 24:	\$21,180,927	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$20,103,695	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$563	\$822	\$820
Per Capita Expenditures:	\$534	\$773	\$764
Revenues over/under Expenditures:	\$1,077,232	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	164.79%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$33,129,163	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$880	\$951	\$870

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:	\$18,765,019	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$14,391,875	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$4,455,601	\$10,568,188	\$1,247,356
Per Capita Debt:	\$118	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	Coles
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,127,014		
Equalized Assessed Valuation:	\$927,309,323		
Population:	46,863		
Employees:			
Full Time:	177		
Part Time:	31		
Salaries Paid:	\$11,165,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,838,799	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$445	\$923	\$844
Revenues During FY 24:	\$26,368,642	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$22,939,161	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$563	\$822	\$820
Per Capita Expenditures:	\$489	\$773	\$764
Revenues over/under Expenditures:	\$3,429,481	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	110.87%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,432,616	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$543	\$951	\$870

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:	\$9,678,540	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,483,808	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$1,051,047	\$10,568,188	\$1,247,356
Per Capita Debt:	\$22	\$151	\$42
General Obligation Debt over EAV:	0.11%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$559,739	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$12	\$36	\$0
Revenues During FY 24:	\$361,532	\$1,969,474	\$0
Expenditures During FY 24:	\$431,624	\$2,159,271	\$0
Per Capita Revenues:	\$8	\$43	\$0
Per Capita Expenses:	\$9	\$41	\$0
Operating Income (loss):	(\$70,092)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	113.44%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$489,647	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$10	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Crawford County		
Unit Code:	017/000/00	County:	Crawford
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,277,771		
Equalized Assessed Valuation:	\$587,543,303		
Population:	18,388		
Employees:			
Full Time:	82		
Part Time:	45		
Salaries Paid:	\$5,752,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,753,748	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,020	\$923	\$844
Revenues During FY 24:	\$17,874,454	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$17,180,612	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$972	\$822	\$820
Per Capita Expenditures:	\$934	\$773	\$764
Revenues over/under Expenditures:	\$693,842	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	113.22%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,452,590	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,058	\$951	\$870

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:	\$14,749,165	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$4,703,425	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$101,100	\$10,568,188	\$1,247,356
Per Capita Debt:	\$5	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cumberland County		
Unit Code:	018/000/00	County:	Cumberland
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,207,214		
Equalized Assessed Valuation:	\$230,850,136		
Population:	10,450		
Employees:			
Full Time:	46		
Part Time:	17		
Salaries Paid:	\$2,902,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,295,942	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$890	\$923	\$844
Revenues During FY 24:	\$6,907,217	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$6,006,920	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$661	\$822	\$820
Per Capita Expenditures:	\$575	\$773	\$764
Revenues over/under Expenditures:	\$900,297	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	170.18%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,222,421	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$978	\$951	\$870

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:	\$5,005,180	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,217,241	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	De Witt County		
Unit Code:	020/000/00	County:	Dewitt
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,276,647		
Equalized Assessed Valuation:	\$709,491,942		
Population:	16,516		
Employees:			
Full Time:	96		
Part Time:	14		
Salaries Paid:	\$4,779,099		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$24,883,673	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,507	\$923	\$844
Revenues During FY 24:	\$15,558,939	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$14,713,646	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$942	\$822	\$820
Per Capita Expenditures:	\$891	\$773	\$764
Revenues over/under Expenditures:	\$845,293	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	174.86%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,728,966	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,558	\$951	\$870

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:	\$14,641,610	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$11,087,356	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Dekalb County		
Unit Code:	019/000/00	County:	Dekalb
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$110,095,862		
Equalized Assessed Valuation:	\$2,971,473,323		
Population:	101,335		
Employees:			
	Full Time:	389	
	Part Time:	165	
	Salaries Paid:	\$32,968,110	

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 24:	\$59,932,610	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$591	\$923	\$844
Revenues During FY 24:	\$66,786,669	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$53,684,896	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$659	\$822	\$820
Per Capita Expenditures:	\$530	\$773	\$764
Revenues over/under Expenditures:	\$13,101,773	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	131.34%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$70,509,467	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$696	\$951	\$870

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:	\$48,152,687	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$59,637,286	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$71,926,272	\$10,568,188	\$1,247,356
Per Capita Debt:	\$710	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,587,958	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$45	\$36	\$0
Revenues During FY 24:	\$16,606,281	\$1,969,474	\$0
Expenditures During FY 24:	\$15,581,346	\$2,159,271	\$0
Per Capita Revenues:	\$164	\$43	\$0
Per Capita Expenses:	\$154	\$41	\$0
Operating Income (loss):	\$1,024,935	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	44.17%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$6,882,649	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$68	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Douglas County		
Unit Code:	021/000/00	County:	Douglas
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,637,755		
Equalized Assessed Valuation:	\$576,636,992		
Population:	19,824		
Employees:			
Full Time:	120		
Part Time:	39		
Salaries Paid:	\$6,961,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,807,703	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,302	\$923	\$844
Revenues During FY 24:	\$16,767,077	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,585,162	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$846	\$822	\$820
Per Capita Expenditures:	\$786	\$773	\$764
Revenues over/under Expenditures:	\$1,181,915	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	173.18%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$26,989,618	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,361	\$951	\$870

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:	\$19,386,249	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$7,902,669	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$1,404,711	\$10,568,188	\$1,247,356
Per Capita Debt:	\$71	\$151	\$42
General Obligation Debt over EAV:	0.18%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Dupage County		
Unit Code:	022/000/00	County:	Dupage
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,433,923,648		
Equalized Assessed Valuation:	\$52,520,856,681		
Population:	937,142		
Employees:			
Full Time:	2,766		
Part Time:	171		
Salaries Paid:	\$213,474,636		

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 24:	\$414,382,898	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$442	\$603	\$593
Revenues During FY 24:	\$563,587,750	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$503,450,047	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$601	\$682	\$708
Per Capita Expenditures:	\$537	\$594	\$605
Revenues over/under Expenditures:	\$60,137,703	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	91.57%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$460,996,700	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$492	\$659	\$654

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:	\$249,715,101	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$235,149,013	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$382,083,393	\$240,331,814	\$193,616,993
Per Capita Debt:	\$408	\$373	\$385
General Obligation Debt over EAV:	0.15%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$116,309,312	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$124	\$127	\$70
Revenues During FY 24:	\$38,197,474	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$27,737,737	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$41	\$44	\$52
Per Capita Expenses:	\$30	\$39	\$48
Operating Income (loss):	\$10,459,737	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	459.12%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$127,348,938	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$136	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Edgar County		
Unit Code:	023/000/00	County:	Edgar
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,749,550		
Equalized Assessed Valuation:	\$462,730,395		
Population:	16,398		
Employees:			
Full Time:	98		
Part Time:	54		
Salaries Paid:	\$5,421,225		

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 24:	\$9,649,800	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$588	\$923	\$844
Revenues During FY 24:	\$15,377,583	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$17,882,447	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$938	\$822	\$820
Per Capita Expenditures:	\$1,091	\$773	\$764
Revenues over/under Expenditures:	(\$2,504,864)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	41.86%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$7,484,901	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$456	\$951	\$870

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:	\$20,359,547	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$10,335,884)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$19,755,830	\$10,568,188	\$1,247,356
Per Capita Debt:	\$1,205	\$151	\$42
General Obligation Debt over EAV:	0.03%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Effingham County		
Unit Code:	025/000/00	County:	Effingham
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,150,577		
Equalized Assessed Valuation:	\$1,107,640,335		
Population:	34,668		
Employees:			
Full Time:	173		
Part Time:	43		
Salaries Paid:	\$11,025,584		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,629,730	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$941	\$923	\$844
Revenues During FY 24:	\$28,129,325	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$24,422,221	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$811	\$822	\$820
Per Capita Expenditures:	\$704	\$773	\$764
Revenues over/under Expenditures:	\$3,707,104	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	148.79%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$36,336,834	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,048	\$951	\$870

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:	\$19,469,986	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$16,866,848	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fayette County		
Unit Code:	026/000/00	County:	Fayette
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,138,657		
Equalized Assessed Valuation:	\$356,100,919		
Population:	21,157		
Employees:			
Full Time:	145		
Part Time:			
Salaries Paid:	\$6,368,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,520,703	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$639	\$923	\$844
Revenues During FY 24:	\$15,545,485	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$14,785,842	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$735	\$822	\$820
Per Capita Expenditures:	\$699	\$773	\$764
Revenues over/under Expenditures:	\$759,643	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	95.17%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$14,071,214	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$665	\$951	\$870

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:	\$5,558,030	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$13,606,165	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$559,752	\$10,568,188	\$1,247,356
Per Capita Debt:	\$26	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ford County		
Unit Code:	027/000/00	County:	Ford
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,906,478		
Equalized Assessed Valuation:	\$406,816,599		
Population:	13,250		
Employees:			
Full Time:	62		
Part Time:	35		
Salaries Paid:	\$4,109,220		

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 24:	\$16,811,248	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,269	\$923	\$844
Revenues During FY 24:	\$11,434,090	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,117,947	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$863	\$822	\$820
Per Capita Expenditures:	\$688	\$773	\$764
Revenues over/under Expenditures:	\$2,316,143	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	212.66%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,390,327	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,463	\$951	\$870

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:	\$17,680,126	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$4,420,515	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$217,625	\$10,568,188	\$1,247,356
Per Capita Debt:	\$16	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$616,799	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$47	\$36	\$0
Revenues During FY 24:	\$99,516	\$1,969,474	\$0
Expenditures During FY 24:	\$15,938	\$2,159,271	\$0
Per Capita Revenues:	\$8	\$43	\$0
Per Capita Expenses:	\$1	\$41	\$0
Operating Income (loss):	\$83,578	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	4,394.38%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$700,377	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$53	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Franklin County		
Unit Code:	028/000/00	County:	Franklin
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,108,612		
Equalized Assessed Valuation:	\$515,662,551		
Population:	37,242		
Employees:			
Full Time:	153		
Part Time:	37		
Salaries Paid:	\$6,682,913		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$17,351,139	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$466	\$923	\$844
Revenues During FY 24:	\$22,918,023	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$20,654,908	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$615	\$822	\$820
Per Capita Expenditures:	\$555	\$773	\$764
Revenues over/under Expenditures:	\$2,263,115	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	94.96%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,614,254	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$527	\$951	\$870

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:	\$16,993,297	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,655,242	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$9,339,189	\$10,568,188	\$1,247,356
Per Capita Debt:	\$251	\$151	\$42
General Obligation Debt over EAV:	1.63%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fulton County
Unit Code:	029/000/00
County:	Fulton
Fiscal Year End:	11/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$46,922,508
Equalized Assessed Valuation:	\$608,864,911
Population:	32,510
Employees:	
Full Time:	179
Part Time:	47
Salaries Paid:	\$11,393,210

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,260,557	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,115	\$923	\$844
Revenues During FY 24:	\$25,624,990	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$24,826,901	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$788	\$822	\$820
Per Capita Expenditures:	\$764	\$773	\$764
Revenues over/under Expenditures:	\$798,089	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	149.51%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$37,118,854	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,142	\$951	\$870

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:	\$17,981,426	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$3,758,135)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$1,994,193	\$10,568,188	\$1,247,356
Per Capita Debt:	\$61	\$151	\$42
General Obligation Debt over EAV:	0.05%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,949,960	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$121	\$36	\$0
Revenues During FY 24:	\$6,405,768	\$1,969,474	\$0
Expenditures During FY 24:	\$5,933,140	\$2,159,271	\$0
Per Capita Revenues:	\$197	\$43	\$0
Per Capita Expenses:	\$183	\$41	\$0
Operating Income (loss):	\$472,628	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	83.01%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$4,925,188	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$151	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Gallatin County		
Unit Code:	030/000/00	County:	Gallatin
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,087,417		
Equalized Assessed Valuation:	\$89,172,821		
Population:	4,946		
Employees:			
Full Time:	32		
Part Time:	7		
Salaries Paid:	\$1,348,933		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,388,463	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,696	\$1,481	\$1,291
Revenues During FY 24:	\$5,136,022	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$5,409,707	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,038	\$1,393	\$1,152
Per Capita Expenditures:	\$1,094	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$273,685)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	166.22%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,991,957	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,818	\$1,563	\$1,536

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:	\$3,925,971	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$1,724,331	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,551,838		
Equalized Assessed Valuation:	\$286,420,725		
Population:	11,417		
Employees:			
Full Time:	54		
Part Time:	31		
Salaries Paid:	\$3,467,461		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,466,531	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,004	\$923	\$844
Revenues During FY 24:	\$10,029,707	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,499,939	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$878	\$822	\$820
Per Capita Expenditures:	\$920	\$773	\$764
Revenues over/under Expenditures:	(\$470,232)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	104.73%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,996,299	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$963	\$951	\$870

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:	\$5,651,221	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,832,078	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$41,385	\$10,568,188	\$1,247,356
Per Capita Debt:	\$4	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County		
Unit Code:	032/000/00	County:	Grundy
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$51,423,423		
Equalized Assessed Valuation:	\$2,614,452,577		
Population:	53,578		
Employees:			
Full Time:	202		
Part Time:	69		
Salaries Paid:	\$14,467,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$56,982,486	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,064	\$923	\$844
Revenues During FY 24:	\$62,517,731	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$46,944,584	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,167	\$822	\$820
Per Capita Expenditures:	\$876	\$773	\$764
Revenues over/under Expenditures:	\$15,573,147	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	151.36%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$71,055,633	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,326	\$951	\$870

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:	\$60,879,428	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$14,279,833	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$4,995,450	\$10,568,188	\$1,247,356
Per Capita Debt:	\$93	\$151	\$42
General Obligation Debt over EAV:	0.19%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,963,838		
Equalized Assessed Valuation:	\$186,184,836		
Population:	7,911		
Employees:			
Full Time:	40		
Part Time:	24		
Salaries Paid:	\$2,407,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,211,844	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,291	\$1,481	\$1,291
Revenues During FY 24:	\$11,904,739	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$9,966,060	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,505	\$1,393	\$1,152
Per Capita Expenditures:	\$1,260	\$1,456	\$1,111
Revenues over/under Expenditures:	\$1,938,679	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	121.92%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$12,150,523	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,536	\$1,563	\$1,536

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:	\$6,109,028	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$5,599,719	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$2,485,530	\$543,620	\$51,631
Per Capita Debt:	\$314	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,140,215		
Equalized Assessed Valuation:	\$488,654,879		
Population:	17,008		
Employees:			
Full Time:	90		
Part Time:	49		
Salaries Paid:	\$5,289,478		

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,596,763	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$858	\$923	\$844
Revenues During FY 24:	\$15,634,240	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$16,068,465	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$919	\$822	\$820
Per Capita Expenditures:	\$945	\$773	\$764
Revenues over/under Expenditures:	(\$434,225)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	87.42%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$14,047,159	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$826	\$951	\$870

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:	\$8,561,684	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,785,194	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$110,039	\$10,568,188	\$1,247,356
Per Capita Debt:	\$6	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,200,738		
Equalized Assessed Valuation:	\$228,111,205		
Population:	6,151		
Employees:			
	Full Time:	115	
	Part Time:		
	Salaries Paid:	\$2,867,492	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,608,412	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,237	\$1,481	\$1,291
Revenues During FY 24:	\$7,086,470	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,625,705	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,152	\$1,393	\$1,152
Per Capita Expenditures:	\$1,077	\$1,456	\$1,111
Revenues over/under Expenditures:	\$460,765	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	121.79%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,069,177	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,312	\$1,563	\$1,536

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:	\$2,800,203	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$6,289,431	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$0	\$543,620	\$51,631
Per Capita Debt:	\$0	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,669,558		
Equalized Assessed Valuation:	\$1,276,163,802		
Population:	49,214		
Employees:			
Full Time:	299		
Part Time:	171		
Salaries Paid:	\$16,024,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$34,913,960	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$709	\$923	\$844
Revenues During FY 24:	\$35,664,540	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$31,334,308	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$725	\$822	\$820
Per Capita Expenditures:	\$637	\$773	\$764
Revenues over/under Expenditures:	\$4,330,232	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	116.59%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$36,531,257	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$742	\$951	\$870

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:	\$26,643,479	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$20,161,892	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$7,478,943	\$10,568,188	\$1,247,356
Per Capita Debt:	\$152	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,941,730	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$161	\$36	\$0
Revenues During FY 24:	\$5,957,329	\$1,969,474	\$0
Expenditures During FY 24:	\$6,696,821	\$2,159,271	\$0
Per Capita Revenues:	\$121	\$43	\$0
Per Capita Expenses:	\$136	\$41	\$0
Operating Income (loss):	(\$739,492)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	117.67%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$7,880,469	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$160	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	Jackson
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,813,120		
Equalized Assessed Valuation:	\$889,868,937		
Population:	52,974		
Employees:			
Full Time:	349		
Part Time:	113		
Salaries Paid:	\$19,110,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$29,876,096	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$564	\$923	\$844
Revenues During FY 24:	\$44,169,402	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$47,649,265	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$834	\$822	\$820
Per Capita Expenditures:	\$899	\$773	\$764
Revenues over/under Expenditures:	(\$3,479,863)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	53.85%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,657,838	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$484	\$951	\$870

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:	\$16,451,041	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$1,039,757)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$5,635,911	\$10,568,188	\$1,247,356
Per Capita Debt:	\$106	\$151	\$42
General Obligation Debt over EAV:	0.04%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$447,532	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$8	\$36	\$0
Revenues During FY 24:	\$5,307,568	\$1,969,474	\$0
Expenditures During FY 24:	\$6,505,087	\$2,159,271	\$0
Per Capita Revenues:	\$100	\$43	\$0
Per Capita Expenses:	\$123	\$41	\$0
Operating Income (loss):	(\$1,197,519)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	2.55%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$165,738	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$3	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Jasper County		
Unit Code:	040/000/00	County:	Jasper
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$33,901,367		
Equalized Assessed Valuation:	\$257,540,684		
Population:	9,547		
Employees:			
Full Time:	99		
Part Time:	33		
Salaries Paid:	\$5,553,580		

Blended Component Units
Number Submitted = 2 Fiduciary Funds Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,162,110	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$2,112	\$1,481	\$1,291
Revenues During FY 24:	\$15,080,775	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$15,132,800	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,580	\$1,393	\$1,152
Per Capita Expenditures:	\$1,585	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$52,025)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	132.89%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$20,110,085	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$2,106	\$1,563	\$1,536

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:	\$15,852,108	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$4,257,977	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$101,452	\$543,620	\$51,631
Per Capita Debt:	\$11	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jefferson County		
Unit Code:	041/000/00	County:	Jefferson
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,717,679		
Equalized Assessed Valuation:	\$738,457,785		
Population:	36,320		
Employees:			
Full Time:	161		
Part Time:	46		
Salaries Paid:	\$10,130,377		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,969,465	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$770	\$923	\$844
Revenues During FY 24:	\$28,675,331	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$24,816,926	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$790	\$822	\$820
Per Capita Expenditures:	\$683	\$773	\$764
Revenues over/under Expenditures:	\$3,858,405	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.69%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$31,688,107	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$872	\$951	\$870

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:	\$32,304,726	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$86,330	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$7,843,435	\$10,568,188	\$1,247,356
Per Capita Debt:	\$216	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jersey County		
Unit Code:	042/000/00	County:	Jersey
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,271,335		
Equalized Assessed Valuation:	\$498,030,983		
Population:	21,091		
Employees:			
Full Time:	91		
Part Time:	35		
Salaries Paid:	\$5,539,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,674,494	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,028	\$923	\$844
Revenues During FY 24:	\$13,834,567	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,695,118	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$656	\$822	\$820
Per Capita Expenditures:	\$602	\$773	\$764
Revenues over/under Expenditures:	\$1,139,449	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	178.89%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,710,473	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,077	\$951	\$870

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:	\$7,316,062	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$17,073,624	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$3,725,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$177	\$151	\$42
General Obligation Debt over EAV:	0.75%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jo Daviess County		
Unit Code:	043/000/00	County:	Jo Daviess
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,524,048		
Equalized Assessed Valuation:	\$1,000,358,809		
Population:	21,756		
Employees:			
Full Time:	112		
Part Time:	12		
Salaries Paid:	\$8,380,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,633,158	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,684	\$923	\$844
Revenues During FY 24:	\$26,099,998	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$26,688,850	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,200	\$822	\$820
Per Capita Expenditures:	\$1,227	\$773	\$764
Revenues over/under Expenditures:	(\$588,852)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	136.79%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$36,506,925	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,678	\$951	\$870

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:	\$27,904,749	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$10,967,212	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$9,039,212	\$10,568,188	\$1,247,356
Per Capita Debt:	\$415	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Kane County		
Unit Code:	045/000/00	County:	Kane
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,050,649,857		
Equalized Assessed Valuation:	\$19,335,553,375		
Population:	516,522		
Employees:			
Full Time:	1,322		
Part Time:	1,817		
Salaries Paid:	\$101,937,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$291,309,373	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$564	\$603	\$593
Revenues During FY 24:	\$258,488,309	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$239,833,759	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$500	\$682	\$708
Per Capita Expenditures:	\$464	\$594	\$605
Revenues over/under Expenditures:	\$18,654,550	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	126.93%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$304,418,585	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$589	\$659	\$654

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:	\$154,308,601	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$212,056,603	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$211,343,789	\$240,331,814	\$193,616,993
Per Capita Debt:	\$409	\$373	\$385
General Obligation Debt over EAV:	0.42%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$8,192,042	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$16	\$127	\$70
Revenues During FY 24:	\$444,957	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$240,210	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$1	\$44	\$52
Per Capita Expenses:	\$0	\$39	\$48
Operating Income (loss):	\$204,747	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	3,647.06%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$8,760,604	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$17	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kankakee County		
Unit Code:	046/000/00	County:	Kankakee
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,623,302		
Equalized Assessed Valuation:	\$3,127,008,009		
Population:	106,410		
Employees:			
	Full Time:	560	
	Part Time:	65	
	Salaries Paid:	\$36,907,528	

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 24:	\$47,444,977	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$446	\$923	\$844
Revenues During FY 24:	\$89,171,441	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$79,798,893	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$838	\$822	\$820
Per Capita Expenditures:	\$750	\$773	\$764
Revenues over/under Expenditures:	\$9,372,548	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	70.19%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$56,012,703	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$526	\$951	\$870

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:	\$38,921,442	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$31,918,867)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$29,449,581	\$10,568,188	\$1,247,356
Per Capita Debt:	\$277	\$151	\$42
General Obligation Debt over EAV:	0.05%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,845,807	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$111	\$36	\$0
Revenues During FY 24:	\$6,811,733	\$1,969,474	\$0
Expenditures During FY 24:	\$6,086,519	\$2,159,271	\$0
Per Capita Revenues:	\$64	\$43	\$0
Per Capita Expenses:	\$57	\$41	\$0
Operating Income (loss):	\$725,214	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	275.18%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$16,748,725	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$157	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kendall County		
Unit Code:	047/000/00	County:	Kendall
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,891,753		
Equalized Assessed Valuation:	\$4,602,340,505		
Population:	139,976		
Employees:			
Full Time:	342		
Part Time:	119		
Salaries Paid:	\$26,184,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,793,023	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$656	\$923	\$844
Revenues During FY 24:	\$86,934,836	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$76,317,069	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$621	\$822	\$820
Per Capita Expenditures:	\$545	\$773	\$764
Revenues over/under Expenditures:	\$10,617,767	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	119.35%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$91,080,852	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$651	\$951	\$870

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:	\$66,392,140	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$40,304,689	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$12,130,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$87	\$151	\$42
General Obligation Debt over EAV:	0.26%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Knox County		
Unit Code:	048/000/00	County:	Knox
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,696,233		
Equalized Assessed Valuation:	\$1,055,949,233		
Population:	48,716		
Employees:			
Full Time:	350		
Part Time:	97		
Salaries Paid:	\$22,622,344		

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 24:	\$40,374,779	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$829	\$923	\$844
Revenues During FY 24:	\$39,194,763	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$38,972,209	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$805	\$822	\$820
Per Capita Expenditures:	\$800	\$773	\$764
Revenues over/under Expenditures:	\$222,554	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	108.33%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$42,220,021	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$867	\$951	\$870

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:	\$41,556,785	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,512,036	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$14,151,649	\$10,568,188	\$1,247,356
Per Capita Debt:	\$290	\$151	\$42
General Obligation Debt over EAV:	1.01%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$12,895,196	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$265	\$36	\$0
Revenues During FY 24:	\$14,977,101	\$1,969,474	\$0
Expenditures During FY 24:	\$14,643,034	\$2,159,271	\$0
Per Capita Revenues:	\$307	\$43	\$0
Per Capita Expenses:	\$301	\$41	\$0
Operating Income (loss):	\$334,067	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	89.57%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$13,115,449	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$269	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$710,622,358		
Equalized Assessed Valuation:	\$30,497,825,307		
Population:	718,604		
Employees:			
Full Time:	2,586		
Part Time:	108		
Salaries Paid:	\$196,711,881		

Blended Component Units
Number Submitted = 1 ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$561,074,157	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$781	\$603	\$593
Revenues During FY 24:	\$550,829,521	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$488,960,823	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$767	\$682	\$708
Per Capita Expenditures:	\$680	\$594	\$605
Revenues over/under Expenditures:	\$61,868,698	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	126.04%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$616,280,322	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$858	\$659	\$654

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:	\$386,498,971	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$229,405,616	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$175,890,197	\$240,331,814	\$193,616,993
Per Capita Debt:	\$245	\$373	\$385
General Obligation Debt over EAV:	0.00%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$328,671,756	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$457	\$127	\$70
Revenues During FY 24:	\$59,599,998	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$50,164,546	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$83	\$44	\$52
Per Capita Expenses:	\$70	\$39	\$48
Operating Income (loss):	\$9,435,452	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	672.37%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$337,291,150	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$469	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lasalle County		
Unit Code:	050/000/00	County:	Lasalle
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,073,488		
Equalized Assessed Valuation:	\$3,561,786,801		
Population:	108,309		
Employees:			
Full Time:	492		
Part Time:	49		
Salaries Paid:	\$32,671,816		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$91,106,432	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$841	\$923	\$844
Revenues During FY 24:	\$82,419,182	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$76,683,597	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$761	\$822	\$820
Per Capita Expenditures:	\$708	\$773	\$764
Revenues over/under Expenditures:	\$5,735,585	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	121.43%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$93,120,220	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$860	\$951	\$870

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:	\$65,076,391	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$58,938,857)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$21,600	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,207,873	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$30	\$36	\$0
Revenues During FY 24:	\$7,806,063	\$1,969,474	\$0
Expenditures During FY 24:	\$6,754,818	\$2,159,271	\$0
Per Capita Revenues:	\$72	\$43	\$0
Per Capita Expenses:	\$62	\$41	\$0
Operating Income (loss):	\$1,051,245	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	66.93%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$4,521,260	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$42	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lee County		
Unit Code:	052/000/00	County:	Lee
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,087,904		
Equalized Assessed Valuation:	\$1,064,581,958		
Population:	33,544		
Employees:			
Full Time:	159		
Part Time:	68		
Salaries Paid:	\$11,925,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$31,277,081	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$932	\$923	\$844
Revenues During FY 24:	\$34,669,201	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$36,254,050	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,034	\$822	\$820
Per Capita Expenditures:	\$1,081	\$773	\$764
Revenues over/under Expenditures:	(\$1,584,849)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	48.28%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$17,504,134	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$522	\$951	\$870

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:	\$13,847,138	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$13,201,264	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$9,898,337	\$10,568,188	\$1,247,356
Per Capita Debt:	\$295	\$151	\$42
General Obligation Debt over EAV:	0.93%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Livingston County		
Unit Code:	053/000/00	County:	Livingston
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,284,167		
Equalized Assessed Valuation:	\$1,010,882,683		
Population:	35,320		
Employees:			
	Full Time:	177	
	Part Time:	98	
	Salaries Paid:	\$12,813,723	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$55,142,999	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,561	\$923	\$844
Revenues During FY 24:	\$35,591,696	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$31,902,655	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,008	\$822	\$820
Per Capita Expenditures:	\$903	\$773	\$764
Revenues over/under Expenditures:	\$3,689,041	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	184.41%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$58,832,040	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,666	\$951	\$870

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:	\$8,276,780	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$53,213,569	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$133,693	\$10,568,188	\$1,247,356
Per Capita Debt:	\$4	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Logan County		
Unit Code:	054/000/00	County:	Logan
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,884,100		
Equalized Assessed Valuation:	\$760,513,134		
Population:	27,870		
Employees:			
Full Time:	165		
Part Time:	19		
Salaries Paid:	\$7,751,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,436,157	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$769	\$923	\$844
Revenues During FY 24:	\$20,900,187	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$21,827,163	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$750	\$822	\$820
Per Capita Expenditures:	\$783	\$773	\$764
Revenues over/under Expenditures:	(\$926,976)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	94.02%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$20,522,427	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$736	\$951	\$870

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:	\$7,530,285	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,217,310	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$10,183,449	\$10,568,188	\$1,247,356
Per Capita Debt:	\$365	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,010,631		
Equalized Assessed Valuation:	\$2,105,015,577		
Population:	100,298		
Employees:			
	Full Time:	474	
	Part Time:	148	
	Salaries Paid:	\$27,384,881	

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$77,854,362	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$776	\$923	\$844
Revenues During FY 24:	\$68,910,499	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$61,737,461	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$687	\$822	\$820
Per Capita Expenditures:	\$616	\$773	\$764
Revenues over/under Expenditures:	\$7,173,038	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	137.56%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$84,926,271	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$847	\$951	\$870

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:	\$54,147,239	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$34,858,577	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$522,705	\$10,568,188	\$1,247,356
Per Capita Debt:	\$5	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,175,211	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$42	\$36	\$0
Revenues During FY 24:	\$6,104,219	\$1,969,474	\$0
Expenditures During FY 24:	\$5,561,928	\$2,159,271	\$0
Per Capita Revenues:	\$61	\$43	\$0
Per Capita Expenses:	\$55	\$41	\$0
Operating Income (loss):	\$542,291	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	84.83%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$4,718,302	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$47	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macoupin County		
Unit Code:	056/000/00	County:	Macoupin
Fiscal Year End:	8/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,491,545		
Equalized Assessed Valuation:	\$804,763,302		
Population:	44,018		
Employees:			
Full Time:	237		
Part Time:	31		
Salaries Paid:	\$14,395,546		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$32,005,019	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$727	\$923	\$844
Revenues During FY 24:	\$21,857,432	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$19,815,633	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$497	\$822	\$820
Per Capita Expenditures:	\$450	\$773	\$764
Revenues over/under Expenditures:	\$2,041,799	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	171.82%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$34,046,818	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$773	\$951	\$870

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:	\$10,525,107	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$23,521,711	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$385,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$9	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,461,741		
Equalized Assessed Valuation:	\$7,047,851,693		
Population:	263,017		
Employees:			
Full Time:	802		
Part Time:	100		
Salaries Paid:	\$55,758,834		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$197,489,297	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$751	\$923	\$844
Revenues During FY 24:	\$157,705,898	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$131,683,215	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$600	\$822	\$820
Per Capita Expenditures:	\$501	\$773	\$764
Revenues over/under Expenditures:	\$26,022,683	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	166.90%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$219,780,198	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$836	\$951	\$870

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:	\$172,773,859	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$74,872,167	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$1,501,426	\$10,568,188	\$1,247,356
Per Capita Debt:	\$6	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$29,247,562	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$111	\$36	\$0
Revenues During FY 24:	\$3,972,896	\$1,969,474	\$0
Expenditures During FY 24:	\$2,759,881	\$2,159,271	\$0
Per Capita Revenues:	\$15	\$43	\$0
Per Capita Expenses:	\$10	\$41	\$0
Operating Income (loss):	\$1,213,015	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	1,109.08%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$30,609,185	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$116	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Marshall County		
Unit Code:	059/000/00	County:	Marshall
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,505,301		
Equalized Assessed Valuation:	\$403,990,665		
Population:	11,740		
Employees:			
Full Time:	44		
Part Time:	40		
Salaries Paid:	\$3,219,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,769,569	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,088	\$923	\$844
Revenues During FY 24:	\$9,746,320	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,904,499	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$830	\$822	\$820
Per Capita Expenditures:	\$844	\$773	\$764
Revenues over/under Expenditures:	(\$158,179)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.33%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$12,611,390	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,074	\$951	\$870

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:	\$7,531,231	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,894,743	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,253,257		
Equalized Assessed Valuation:	\$316,248,158		
Population:	12,543		
Employees:			
Full Time:	63		
Part Time:	37		
Salaries Paid:	\$4,826,301		

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 24:	\$15,094,763	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,203	\$923	\$844
Revenues During FY 24:	\$12,553,566	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,804,792	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,001	\$822	\$820
Per Capita Expenditures:	\$1,021	\$773	\$764
Revenues over/under Expenditures:	(\$251,226)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	117.51%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$15,046,400	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,200	\$951	\$870

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:	\$8,075,194	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$1,715,369)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$197,593	\$10,568,188	\$1,247,356
Per Capita Debt:	\$16	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$408,838	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$33	\$36	\$0
Revenues During FY 24:	\$395,018	\$1,969,474	\$0
Expenditures During FY 24:	\$423,175	\$2,159,271	\$0
Per Capita Revenues:	\$31	\$43	\$0
Per Capita Expenses:	\$34	\$41	\$0
Operating Income (loss):	(\$28,157)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	89.96%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$380,681	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$30	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Massac County		
Unit Code:	061/000/00	County:	Massac
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,668,563		
Equalized Assessed Valuation:	\$199,776,407		
Population:	13,329		
Employees:			
Full Time:	59		
Part Time:	22		
Salaries Paid:	\$4,253,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,915,766	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,419	\$923	\$844
Revenues During FY 24:	\$13,306,169	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,730,134	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$998	\$822	\$820
Per Capita Expenditures:	\$955	\$773	\$764
Revenues over/under Expenditures:	\$576,035	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	153.12%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,491,801	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,462	\$951	\$870

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:	\$14,464,120	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,027,681	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$1,090,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$82	\$151	\$42
General Obligation Debt over EAV:	0.55%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$388,780,671		
Equalized Assessed Valuation:	\$11,191,493,615		
Population:	315,959		
Employees:			
Full Time:	1,056		
Part Time:	171		
Salaries Paid:	\$82,794,143		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$171,843,037	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$544	\$603	\$593
Revenues During FY 24:	\$209,251,840	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$185,561,126	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$662	\$682	\$708
Per Capita Expenditures:	\$587	\$594	\$605
Revenues over/under Expenditures:	\$23,690,714	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	103.24%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$191,567,830	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$606	\$659	\$654

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:	\$138,747,173	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$31,202,176	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$0	\$240,331,814	\$193,616,993
Per Capita Debt:	\$0	\$373	\$385
General Obligation Debt over EAV:	0.00%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$52,854,723	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$167	\$127	\$70
Revenues During FY 24:	\$19,961,271	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$21,002,526	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$63	\$44	\$52
Per Capita Expenses:	\$66	\$39	\$48
Operating Income (loss):	(\$1,041,255)	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	246.70%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$51,813,468	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$164	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,458,974		
Equalized Assessed Valuation:	\$5,512,124,133		
Population:	171,230		
Employees:			
Full Time:	723		
Part Time:	108		
Salaries Paid:	\$46,293,094		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$103,419,128	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$604	\$923	\$844
Revenues During FY 24:	\$150,534,391	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$145,229,758	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$879	\$822	\$820
Per Capita Expenditures:	\$848	\$773	\$764
Revenues over/under Expenditures:	\$5,304,633	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	75.05%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$108,989,474	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$637	\$951	\$870

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:	\$48,883,900	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$50,413,027	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$43,473,858	\$10,568,188	\$1,247,356
Per Capita Debt:	\$254	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,183,698	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$7	\$36	\$0
Revenues During FY 24:	\$11,426,774	\$1,969,474	\$0
Expenditures During FY 24:	\$10,683,817	\$2,159,271	\$0
Per Capita Revenues:	\$67	\$43	\$0
Per Capita Expenses:	\$62	\$41	\$0
Operating Income (loss):	\$742,957	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	13.32%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$1,423,615	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$8	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,166,304		
Equalized Assessed Valuation:	\$411,273,887		
Population:	15,292		
Employees:			
Full Time:	88		
Part Time:	53		
Salaries Paid:	\$5,452,504		

Blended Component Units

Number Submitted = 1
Mercer County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,528,589	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$754	\$923	\$844
Revenues During FY 24:	\$14,224,133	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,463,847	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$930	\$822	\$820
Per Capita Expenditures:	\$1,011	\$773	\$764
Revenues over/under Expenditures:	(\$1,239,714)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	66.54%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$10,288,875	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$673	\$951	\$870

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:	\$12,392,636	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,007,044	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$3,237,265	\$10,568,188	\$1,247,356
Per Capita Debt:	\$212	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,414,326	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$223	\$36	\$0
Revenues During FY 24:	\$1,151,964	\$1,969,474	\$0
Expenditures During FY 24:	\$893,256	\$2,159,271	\$0
Per Capita Revenues:	\$75	\$43	\$0
Per Capita Expenses:	\$58	\$41	\$0
Operating Income (loss):	\$258,708	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	411.20%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$3,673,034	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$240	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Monroe County		
Unit Code:	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$135,000,000		
Equalized Assessed Valuation:	\$1,228,004,299		
Population:	34,962		
Employees:			
Full Time:	245		
Part Time:	129		
Salaries Paid:	\$19,606,190		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,138,280	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$719	\$923	\$844
Revenues During FY 24:	\$28,456,972	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$27,717,277	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$814	\$822	\$820
Per Capita Expenditures:	\$793	\$773	\$764
Revenues over/under Expenditures:	\$739,695	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	93.72%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$25,977,975	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$743	\$951	\$870

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:	\$17,229,119	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$11,140,792	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$2,497,517	\$10,568,188	\$1,247,356
Per Capita Debt:	\$71	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$9,253,728	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$265	\$36	\$0
Revenues During FY 24:	\$17,546,723	\$1,969,474	\$0
Expenditures During FY 24:	\$16,460,616	\$2,159,271	\$0
Per Capita Revenues:	\$502	\$43	\$0
Per Capita Expenses:	\$471	\$41	\$0
Operating Income (loss):	\$1,086,107	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	56.15%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$9,242,845	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$264	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,817,887		
Equalized Assessed Valuation:	\$605,230,896		
Population:	27,615		
Employees:			
Full Time:	151		
Part Time:	27		
Salaries Paid:	\$9,547,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,087,675	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,198	\$923	\$844
Revenues During FY 24:	\$24,825,578	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$25,465,268	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$899	\$822	\$820
Per Capita Expenditures:	\$922	\$773	\$764
Revenues over/under Expenditures:	(\$639,690)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.42%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$32,447,985	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,175	\$951	\$870

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:	\$16,706,699	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,741,286	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,826,106		
Equalized Assessed Valuation:	\$762,587,599		
Population:	32,140		
Employees:			
	Full Time:	130	
	Part Time:	26	
	Salaries Paid:	\$7,410,361	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$33,736,330	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,050	\$923	\$844
Revenues During FY 24:	\$25,164,450	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$19,954,475	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$783	\$822	\$820
Per Capita Expenditures:	\$621	\$773	\$764
Revenues over/under Expenditures:	\$5,209,975	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	195.44%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$38,999,849	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,213	\$951	\$870

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:	\$11,418,208	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$28,464,558	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$75,201	\$10,568,188	\$1,247,356
Per Capita Debt:	\$2	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Moultrie County		
Unit Code:	070/000/00	County:	Moultrie
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,007,432		
Equalized Assessed Valuation:	\$384,838,354		
Population:	14,323		
Employees:			
Full Time:	60		
Part Time:	22		
Salaries Paid:	\$3,866,450		

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 24:	\$18,104,442	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,264	\$923	\$844
Revenues During FY 24:	\$10,756,239	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,903,647	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$751	\$822	\$820
Per Capita Expenditures:	\$691	\$773	\$764
Revenues over/under Expenditures:	\$852,592	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	191.41%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$18,957,034	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,324	\$951	\$870

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:	\$5,939,690	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$14,798,846	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,011,211		
Equalized Assessed Valuation:	\$1,972,204,346		
Population:	51,265		
Employees:			
Full Time:	201		
Part Time:	68		
Salaries Paid:	\$14,930,715		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,553,824	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$557	\$923	\$844
Revenues During FY 24:	\$37,567,989	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$34,328,664	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$733	\$822	\$820
Per Capita Expenditures:	\$670	\$773	\$764
Revenues over/under Expenditures:	\$3,239,325	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	91.81%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$31,515,752	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$615	\$951	\$870

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:	\$26,847,273	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$12,529,844	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$20,476,847	\$10,568,188	\$1,247,356
Per Capita Debt:	\$399	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Peoria County		
Unit Code:	072/000/00	County:	Peoria
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,262,521		
Equalized Assessed Valuation:	\$4,110,922,016		
Population:	181,830		
Employees:			
	Full Time:	741	
	Part Time:	87	
	Salaries Paid:	\$40,323,432	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$99,266,430	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$546	\$923	\$844
Revenues During FY 24:	\$133,795,384	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$118,766,062	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$736	\$822	\$820
Per Capita Expenditures:	\$653	\$773	\$764
Revenues over/under Expenditures:	\$15,029,322	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	95.23%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$113,098,643	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$622	\$951	\$870

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:	\$99,061,280	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$33,487,100	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$36,693,653	\$10,568,188	\$1,247,356
Per Capita Debt:	\$202	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,902,635	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$21	\$36	\$0
Revenues During FY 24:	\$370,980	\$1,969,474	\$0
Expenditures During FY 24:	\$273,361	\$2,159,271	\$0
Per Capita Revenues:	\$2	\$43	\$0
Per Capita Expenses:	\$2	\$41	\$0
Operating Income (loss):	\$97,619	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	1,463.36%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$4,000,254	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$22	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Perry County		
Unit Code:	073/000/00	County:	Perry
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,317,366		
Equalized Assessed Valuation:	\$328,131,345		
Population:	20,945		
Employees:			
Full Time:	87		
Part Time:	37		
Salaries Paid:	\$5,045,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$24,576,683	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,173	\$923	\$844
Revenues During FY 24:	\$14,368,378	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$12,346,190	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$686	\$822	\$820
Per Capita Expenditures:	\$589	\$773	\$764
Revenues over/under Expenditures:	\$2,022,188	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	215.45%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$26,599,871	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,270	\$951	\$870

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:	\$5,550,006	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$20,157,726	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Piatt County		
Unit Code:	074/000/00	County:	Piatt
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,619,390		
Equalized Assessed Valuation:	\$596,845,718		
Population:	16,714		
Employees:			
	Full Time:	204	
	Part Time:	84	
	Salaries Paid:	\$10,438,162	

Blended Component Units
Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,982,255	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,315	\$923	\$844
Revenues During FY 24:	\$18,543,360	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$13,815,145	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,109	\$822	\$820
Per Capita Expenditures:	\$827	\$773	\$764
Revenues over/under Expenditures:	\$4,728,215	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	175.37%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$24,227,871	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,450	\$951	\$870

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:	\$16,648,976	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,071,803	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$2,475,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$148	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$5,808,145	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$348	\$36	\$0
Revenues During FY 24:	\$12,784,980	\$1,969,474	\$0
Expenditures During FY 24:	\$11,352,317	\$2,159,271	\$0
Per Capita Revenues:	\$765	\$43	\$0
Per Capita Expenses:	\$679	\$41	\$0
Operating Income (loss):	\$1,432,663	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	76.84%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$8,723,407	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$522	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Pope County		
Unit Code:	076/000/00	County:	Pope
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,747,244		
Equalized Assessed Valuation:	\$75,504,621		
Population:	3,763		
Employees:			
Full Time:	27		
Part Time:	12		
Salaries Paid:	\$1,084,396		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,004,494	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$2,924	\$1,481	\$1,291
Revenues During FY 24:	\$4,203,034	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$3,642,097	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,117	\$1,393	\$1,152
Per Capita Expenditures:	\$968	\$1,456	\$1,111
Revenues over/under Expenditures:	\$560,937	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	325.12%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$11,841,092	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$3,147	\$1,563	\$1,536

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:	\$5,695,666	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$3,543,224	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$25,711	\$543,620	\$51,631
Per Capita Debt:	\$7	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Pulaski County		
Unit Code:	077/000/00	County:	Pulaski
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,219,970		
Equalized Assessed Valuation:	\$60,411,200		
Population:	5,193		
Employees:			
Full Time:	164		
Part Time:	6		
Salaries Paid:	\$9,089,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,169,281	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$803	\$1,481	\$1,291
Revenues During FY 24:	\$18,303,703	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$25,512,908	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$3,525	\$1,393	\$1,152
Per Capita Expenditures:	\$4,913	\$1,456	\$1,111
Revenues over/under Expenditures:	(\$7,209,205)	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	22.28%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$5,684,713	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,095	\$1,563	\$1,536

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:	\$6,052,271	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	(\$2,011,471)	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$3,567,521	\$543,620	\$51,631
Per Capita Debt:	\$687	\$92	\$10
General Obligation Debt over EAV:	3.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$544,469	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$105	\$31	\$0
Revenues During FY 24:	\$10,287	\$284,782	\$0
Expenditures During FY 24:	\$31,733	\$322,185	\$0
Per Capita Revenues:	\$2	\$56	\$0
Per Capita Expenses:	\$6	\$64	\$0
Operating Income (loss):	(\$21,446)	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	1,648.20%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$523,023	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$101	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Putnam County		
Unit Code:	078/000/00	County:	Putnam
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,167,717		
Equalized Assessed Valuation:	\$249,291,371		
Population:	5,628		
Employees:			
Full Time:	32		
Part Time:	16		
Salaries Paid:	\$2,028,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,193,664	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,456	\$1,481	\$1,291
Revenues During FY 24:	\$6,125,498	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$5,463,138	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,088	\$1,393	\$1,152
Per Capita Expenditures:	\$971	\$1,456	\$1,111
Revenues over/under Expenditures:	\$662,360	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	162.11%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$8,856,024	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,574	\$1,563	\$1,536

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:	\$5,478,597	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$3,553,592	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$12,104	\$543,620	\$51,631
Per Capita Debt:	\$2	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,401,502		
Equalized Assessed Valuation:	\$578,122,496		
Population:	30,163		
Employees:			
	Full Time:	30	
	Part Time:	106	
	Salaries Paid:	\$6,467,972	

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,550,860	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$449	\$923	\$844
Revenues During FY 24:	\$15,676,311	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$14,667,886	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$520	\$822	\$820
Per Capita Expenditures:	\$486	\$773	\$764
Revenues over/under Expenditures:	\$1,008,425	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	76.99%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$11,292,901	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$374	\$951	\$870

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:	\$6,387,016	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$1,867,669	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$9,276,360	\$10,568,188	\$1,247,356
Per Capita Debt:	\$308	\$151	\$42
General Obligation Debt over EAV:	0.12%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$441,170	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$15	\$36	\$0
Revenues During FY 24:	\$6,164,797	\$1,969,474	\$0
Expenditures During FY 24:	\$5,104,189	\$2,159,271	\$0
Per Capita Revenues:	\$204	\$43	\$0
Per Capita Expenses:	\$169	\$41	\$0
Operating Income (loss):	\$1,060,608	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	128.98%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$6,583,162	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$218	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Richland County		
Unit Code:	080/000/00	County:	Richland
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,375,302		
Equalized Assessed Valuation:	\$310,817,871		
Population:	16,061		
Employees:			
Full Time:	57		
Part Time:	25		
Salaries Paid:	\$4,062,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,611,633	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$598	\$923	\$844
Revenues During FY 24:	\$10,039,840	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,363,930	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$625	\$822	\$820
Per Capita Expenditures:	\$645	\$773	\$764
Revenues over/under Expenditures:	(\$324,090)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	89.61%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$9,287,543	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$578	\$951	\$870

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:	\$136,480	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,151,063	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$93,539	\$10,568,188	\$1,247,356
Per Capita Debt:	\$6	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Rock Island County		
Unit Code:	081/000/00	County:	Rock Island
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$105,421,917		
Equalized Assessed Valuation:	\$3,190,203,436		
Population:	141,236		
Employees:			
Full Time:	444		
Part Time:	175		
Salaries Paid:	\$31,865,958		

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$87,487,019	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$619	\$923	\$844
Revenues During FY 24:	\$91,147,141	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$78,803,946	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$645	\$822	\$820
Per Capita Expenditures:	\$558	\$773	\$764
Revenues over/under Expenditures:	\$12,343,195	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	130.49%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$102,828,382	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$728	\$951	\$870

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:	\$54,712,428	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$29,407,119	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$70,407,590	\$10,568,188	\$1,247,356
Per Capita Debt:	\$499	\$151	\$42
General Obligation Debt over EAV:	0.26%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,368,203		
Equalized Assessed Valuation:	\$309,274,715		
Population:	23,491		
Employees:			
Full Time:	112		
Part Time:	29		
Salaries Paid:	\$5,766,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$19,491,740	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$830	\$923	\$844
Revenues During FY 24:	\$14,674,154	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$14,389,351	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$625	\$822	\$820
Per Capita Expenditures:	\$613	\$773	\$764
Revenues over/under Expenditures:	\$284,803	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	137.44%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$19,776,543	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$842	\$951	\$870

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:	\$12,591,229	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$7,185,314	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$158,736,373		
Equalized Assessed Valuation:	\$5,434,500,839		
Population:	194,345		
Employees:			
Full Time:	746		
Part Time:	158		
Salaries Paid:	\$43,499,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$114,310,685	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$588	\$923	\$844
Revenues During FY 24:	\$123,668,739	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$120,087,089	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$636	\$822	\$820
Per Capita Expenditures:	\$618	\$773	\$764
Revenues over/under Expenditures:	\$3,581,650	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	98.23%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$117,959,301	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$607	\$951	\$870

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:	\$66,880,707	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	(\$29,754,826)	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$137,909,858	\$10,568,188	\$1,247,356
Per Capita Debt:	\$710	\$151	\$42
General Obligation Debt over EAV:	0.89%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,184,115		
Equalized Assessed Valuation:	\$188,819,364		
Population:	6,733		
Employees:			
Full Time:	60		
Part Time:	30		
Salaries Paid:	\$3,071,072		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,279,322	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$784	\$1,481	\$1,291
Revenues During FY 24:	\$6,882,017	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$6,513,271	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,022	\$1,393	\$1,152
Per Capita Expenditures:	\$967	\$1,456	\$1,111
Revenues over/under Expenditures:	\$368,746	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	84.33%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$5,492,937	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$816	\$1,563	\$1,536

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:	\$4,431,302	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$659,653	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$64,106	\$543,620	\$51,631
Per Capita Debt:	\$10	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$715,133	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$106	\$31	\$0
Revenues During FY 24:	\$871,714	\$284,782	\$0
Expenditures During FY 24:	\$915,762	\$322,185	\$0
Per Capita Revenues:	\$129	\$56	\$0
Per Capita Expenses:	\$136	\$64	\$0
Operating Income (loss):	(\$44,048)	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	90.22%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$826,216	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$123	\$33	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,676,454		
Equalized Assessed Valuation:	\$117,896,992		
Population:	4,710		
Employees:			
Full Time:	72		
Part Time:	60		
Salaries Paid:	\$3,741,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,583,307	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,185	\$1,481	\$1,291
Revenues During FY 24:	\$4,528,624	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$4,164,937	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$961	\$1,393	\$1,152
Per Capita Expenditures:	\$884	\$1,456	\$1,111
Revenues over/under Expenditures:	\$363,687	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	131.51%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$5,477,460	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,163	\$1,563	\$1,536

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:	\$3,401,096	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$2,076,364	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$51,631	\$543,620	\$51,631
Per Capita Debt:	\$11	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$241,342	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$51	\$31	\$0
Revenues During FY 24:	\$2,680,332	\$284,782	\$0
Expenditures During FY 24:	\$3,146,811	\$322,185	\$0
Per Capita Revenues:	\$569	\$56	\$0
Per Capita Expenses:	\$668	\$64	\$0
Operating Income (loss):	(\$466,479)	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	7.77%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$244,397	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$52	\$33	\$0

FISCAL YEAR 2024



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:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$362,266,624		
Equalized Assessed Valuation:	\$5,270,740,133		
Population:	251,149		
Employees:			
	Full Time:	719	
	Part Time:	167	
	Salaries Paid:	\$43,676,711	

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 24:	\$214,354,291	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$853	\$923	\$844
Revenues During FY 24:	\$170,361,064	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$117,659,290	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$678	\$822	\$820
Per Capita Expenditures:	\$468	\$773	\$764
Revenues over/under Expenditures:	\$52,701,774	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	200.84%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$236,309,264	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$941	\$951	\$870

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:	\$227,372,867	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$49,463,572	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$94,550,741	\$10,568,188	\$1,247,356
Per Capita Debt:	\$376	\$151	\$42
General Obligation Debt over EAV:	1.06%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$138,408,433	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$551	\$36	\$0
Revenues During FY 24:	\$6,504,045	\$1,969,474	\$0
Expenditures During FY 24:	\$28,699,434	\$2,159,271	\$0
Per Capita Revenues:	\$26	\$43	\$0
Per Capita Expenses:	\$114	\$41	\$0
Operating Income (loss):	(\$22,195,389)	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	489.42%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$140,461,964	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$559	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,681,840		
Equalized Assessed Valuation:	\$196,022,614		
Population:	5,218		
Employees:			
Full Time:		30	
Part Time:		11	
Salaries Paid:		\$2,158,854	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,279,506	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	\$1,203	\$1,481	\$1,291
Revenues During FY 24:	\$6,197,856	\$8,160,295	\$6,509,807
Expenditures During FY 24:	\$5,797,018	\$8,437,805	\$6,615,857
Per Capita Revenues:	\$1,188	\$1,393	\$1,152
Per Capita Expenditures:	\$1,111	\$1,456	\$1,111
Revenues over/under Expenditures:	\$400,838	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	115.24%	131.43%	121.79%
Ending Fund Balance for FY 24:	\$6,680,344	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	\$1,280	\$1,563	\$1,536

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:	\$3,433,142	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	\$4,049,892	\$2,660,761	\$3,461,749

FISCAL YEAR 2024



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 24:	\$292,396	\$543,620	\$51,631
Per Capita Debt:	\$56	\$92	\$10
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$164,383	\$0
Per Capita Beginning Retained Earnings	\$0	\$31	\$0
Revenues During FY 24:	\$0	\$284,782	\$0
Expenditures During FY 24:	\$0	\$322,185	\$0
Per Capita Revenues:	\$0	\$56	\$0
Per Capita Expenses:	\$0	\$64	\$0
Operating Income (loss):	\$0	(\$37,403)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	190.05%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$175,031	\$0
Per Capita Ending Retained Earnings:	\$0	\$33	\$0

FISCAL YEAR 2024



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:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,176,223		
Equalized Assessed Valuation:	\$875,112,044		
Population:	43,105		
Employees:			
	Full Time:	234	
	Part Time:	32	
	Salaries Paid:	\$15,414,812	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,836,900	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$623	\$923	\$844
Revenues During FY 24:	\$39,617,398	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$37,611,543	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$919	\$822	\$820
Per Capita Expenditures:	\$873	\$773	\$764
Revenues over/under Expenditures:	\$2,005,855	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	77.64%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$29,200,351	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$677	\$951	\$870

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:	\$21,271,591	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$9,209,443	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$13,380,355	\$10,568,188	\$1,247,356
Per Capita Debt:	\$310	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,046,025	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$24	\$36	\$0
Revenues During FY 24:	\$5,314,693	\$1,969,474	\$0
Expenditures During FY 24:	\$4,604,974	\$2,159,271	\$0
Per Capita Revenues:	\$123	\$43	\$0
Per Capita Expenses:	\$107	\$41	\$0
Operating Income (loss):	\$709,719	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	24.94%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$1,148,427	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$27	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,651,372		
Equalized Assessed Valuation:	\$3,234,724,135		
Population:	129,821		
Employees:			
Full Time:	346		
Part Time:	114		
Salaries Paid:	\$24,342,912		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$107,240,539	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$826	\$923	\$844
Revenues During FY 24:	\$73,482,002	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$66,310,962	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$566	\$822	\$820
Per Capita Expenditures:	\$511	\$773	\$764
Revenues over/under Expenditures:	\$7,171,040	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	102.78%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$68,156,053	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$525	\$951	\$870

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:	\$17,829,874	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$77,778,117	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$8,780,195	\$10,568,188	\$1,247,356
Per Capita Debt:	\$68	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



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:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,177,112		
Equalized Assessed Valuation:	\$262,981,934		
Population:	17,244		
Employees:			
Full Time:	82		
Part Time:	39		
Salaries Paid:	\$4,879,479		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,027,723	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$408	\$923	\$844
Revenues During FY 24:	\$14,250,696	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$13,657,524	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$826	\$822	\$820
Per Capita Expenditures:	\$792	\$773	\$764
Revenues over/under Expenditures:	\$593,172	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	52.96%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$7,232,876	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$419	\$951	\$870

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:	\$9,658,060	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,524,672	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$14,622,946	\$10,568,188	\$1,247,356
Per Capita Debt:	\$848	\$151	\$42
General Obligation Debt over EAV:	0.20%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Vermilion County		
Unit Code:	092/000/00	County:	Vermilion
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,461,292		
Equalized Assessed Valuation:	\$1,203,044,380		
Population:	71,106		
Employees:			
Full Time:	405		
Part Time:			
Salaries Paid:	\$22,308,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$55,696,015	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$783	\$923	\$844
Revenues During FY 24:	\$56,413,898	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$54,369,251	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$793	\$822	\$820
Per Capita Expenditures:	\$765	\$773	\$764
Revenues over/under Expenditures:	\$2,044,647	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	106.20%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$57,740,662	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$812	\$951	\$870

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:	\$36,166,672	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$35,150,847	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$4,124,309	\$10,568,188	\$1,247,356
Per Capita Debt:	\$58	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,331,217	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$19	\$36	\$0
Revenues During FY 24:	\$291,525	\$1,969,474	\$0
Expenditures During FY 24:	\$185,454	\$2,159,271	\$0
Per Capita Revenues:	\$4	\$43	\$0
Per Capita Expenses:	\$3	\$41	\$0
Operating Income (loss):	\$106,071	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	775.01%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$1,437,288	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$20	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wabash County		
Unit Code:	093/000/00	County:	Wabash
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,997,642		
Equalized Assessed Valuation:	\$188,066,979		
Population:	10,942		
Employees:			
Full Time:	82		
Part Time:	10		
Salaries Paid:	\$2,819,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$16,354,930	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,495	\$923	\$844
Revenues During FY 24:	\$9,180,580	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$10,356,505	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$839	\$822	\$820
Per Capita Expenditures:	\$946	\$773	\$764
Revenues over/under Expenditures:	(\$1,175,925)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	145.98%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$15,118,342	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,382	\$951	\$870

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:	\$12,821,004	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$2,297,338	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,091,624		
Equalized Assessed Valuation:	\$454,569,065		
Population:	16,185		
Employees:			
Full Time:	94		
Part Time:	33		
Salaries Paid:	\$4,262,961		

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 24:	\$15,876,866	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$981	\$923	\$844
Revenues During FY 24:	\$15,316,967	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$13,501,042	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$946	\$822	\$820
Per Capita Expenditures:	\$834	\$773	\$764
Revenues over/under Expenditures:	\$1,815,925	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	129.88%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$17,534,969	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,083	\$951	\$870

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:	\$13,499,728	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$5,219,618	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$291,254	\$10,568,188	\$1,247,356
Per Capita Debt:	\$18	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Washington County		
Unit Code:	095/000/00	County:	Washington
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,644,348		
Equalized Assessed Valuation:	\$394,686,986		
Population:	13,536		
Employees:			
Full Time:	92		
Part Time:	63		
Salaries Paid:	\$5,629,911		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,285,069	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,720	\$923	\$844
Revenues During FY 24:	\$14,797,981	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,373,917	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$1,093	\$822	\$820
Per Capita Expenditures:	\$1,136	\$773	\$764
Revenues over/under Expenditures:	(\$575,936)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	147.71%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$22,709,133	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$1,678	\$951	\$870

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:	\$41,016	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$24,480,851	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$110,000	\$10,568,188	\$1,247,356
Per Capita Debt:	\$8	\$151	\$42
General Obligation Debt over EAV:	0.03%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wayne County		
Unit Code:	096/000/00	County:	Wayne
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,497,870		
Equalized Assessed Valuation:	\$308,831,522		
Population:	16,179		
Employees:			
Full Time:	80		
Part Time:	26		
Salaries Paid:	\$4,419,859		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,164,292	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$1,123	\$923	\$844
Revenues During FY 24:	\$16,001,702	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$15,551,210	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$989	\$822	\$820
Per Capita Expenditures:	\$961	\$773	\$764
Revenues over/under Expenditures:	\$450,492	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	101.50%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$15,785,053	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$976	\$951	\$870

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:	\$9,335,736	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$6,241,635	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$207,682	\$10,568,188	\$1,247,356
Per Capita Debt:	\$13	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	White County		
Unit Code:	097/000/00	County:	White
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,710,522		
Equalized Assessed Valuation:	\$344,133,891		
Population:	13,401		
Employees:			
	Full Time:	67	
	Part Time:	40	
	Salaries Paid:	\$4,283,049	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,179,233	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$834	\$923	\$844
Revenues During FY 24:	\$11,218,415	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$9,888,805	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$837	\$822	\$820
Per Capita Expenditures:	\$738	\$773	\$764
Revenues over/under Expenditures:	\$1,329,610	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	127.49%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$12,606,886	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$941	\$951	\$870

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:	\$13,662,317	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$3,110,269	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$0	\$10,568,188	\$1,247,356
Per Capita Debt:	\$0	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,125,472	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$84	\$36	\$0
Revenues During FY 24:	\$1,501,686	\$1,969,474	\$0
Expenditures During FY 24:	\$1,498,265	\$2,159,271	\$0
Per Capita Revenues:	\$112	\$43	\$0
Per Capita Expenses:	\$112	\$41	\$0
Operating Income (loss):	\$3,421	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	78.37%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$1,174,149	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$88	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,456,410		
Equalized Assessed Valuation:	\$1,102,553,783		
Population:	54,498		
Employees:			
	Full Time:	278	
	Part Time:	57	
	Salaries Paid:	\$19,693,779	

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$53,188,781	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$976	\$923	\$844
Revenues During FY 24:	\$49,709,054	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$50,558,009	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$912	\$822	\$820
Per Capita Expenditures:	\$928	\$773	\$764
Revenues over/under Expenditures:	(\$848,955)	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	103.52%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$52,339,826	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$960	\$951	\$870

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:	\$34,087,924	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$15,638,216	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$633,577	\$10,568,188	\$1,247,356
Per Capita Debt:	\$12	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Will County		
Unit Code:	099/000/00	County:	Will
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$795,325,668		
Equalized Assessed Valuation:	\$27,673,671,516		
Population:	702,585		
Employees:			
Full Time:	2,136		
Part Time:	156		
Salaries Paid:	\$157,761,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$437,184,791	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$622	\$603	\$593
Revenues During FY 24:	\$529,248,830	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$436,803,334	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$753	\$682	\$708
Per Capita Expenditures:	\$622	\$594	\$605
Revenues over/under Expenditures:	\$92,445,496	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	112.81%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$492,759,300	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$701	\$659	\$654

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:	\$237,112,080	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$200,457,764	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$570,873,217	\$240,331,814	\$193,616,993
Per Capita Debt:	\$813	\$373	\$385
General Obligation Debt over EAV:	1.23%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	\$0	\$127	\$70
Revenues During FY 24:	\$0	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$0	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$0	\$44	\$52
Per Capita Expenses:	\$0	\$39	\$48
Operating Income (loss):	\$0	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	0.00%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$0	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$0	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Winnebago County		
Unit Code:	101/000/00	County:	Winnebago
Fiscal Year End:	9/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$353,838,062		
Equalized Assessed Valuation:	\$5,416,071,091		
Population:	280,922		
Employees:			
Full Time:	1,536		
Part Time:	232		
Salaries Paid:	\$85,671,321		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$186,939,900	\$343,789,026	\$352,846,136
Per Capita Beginning Fund Balance:	\$665	\$603	\$593
Revenues During FY 24:	\$227,479,911	\$389,814,360	\$393,868,570
Expenditures During FY 24:	\$188,623,525	\$340,538,769	\$338,318,547
Per Capita Revenues:	\$810	\$682	\$708
Per Capita Expenditures:	\$671	\$594	\$605
Revenues over/under Expenditures:	\$38,856,386	\$49,275,590	\$49,497,045
Ratio of Fund Balance to Expenditures:	105.57%	111.03%	109.19%
Ending Fund Balance for FY 24:	\$199,126,856	\$377,524,932	\$382,707,643
Per Capita Ending Fund Balance:	\$709	\$659	\$654

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:	\$141,579,055	\$217,993,497	\$195,710,341
Total Unrestricted Net Assets:	\$83,452,190	\$165,287,227	\$206,257,184

FISCAL YEAR 2024



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 24:	\$101,800,287	\$240,331,814	\$193,616,993
Per Capita Debt:	\$362	\$373	\$385
General Obligation Debt over EAV:	0.07%	0.31%	0.11%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$1,135,154)	\$84,148,780	\$30,523,383
Per Capita Beginning Retained Earnings	(\$4)	\$127	\$70
Revenues During FY 24:	\$21,389,817	\$23,265,586	\$20,675,544
Expenditures During FY 24:	\$18,568,567	\$19,618,931	\$19,785,547
Per Capita Revenues:	\$76	\$44	\$52
Per Capita Expenses:	\$66	\$39	\$48
Operating Income (loss):	\$2,821,250	\$3,646,655	\$1,512,999
Ratio of Retained Earnings to Expenses:	8.84%	839.01%	352.91%
Ending Retained Earnings for FY 24:	\$1,641,225	\$87,809,231	\$30,287,036
Per Capita Ending Retained Earnings:	\$6	\$132	\$76

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Woodford County		
Unit Code:	102/000/00	County:	Woodford
Fiscal Year End:	11/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,970,687		
Equalized Assessed Valuation:	\$1,122,867,481		
Population:	38,290		
Employees:			
Full Time:	136		
Part Time:	19		
Salaries Paid:	\$10,109,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,553,339	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	\$746	\$923	\$844
Revenues During FY 24:	\$29,245,077	\$37,605,128	\$22,387,728
Expenditures During FY 24:	\$28,004,339	\$34,149,948	\$20,379,302
Per Capita Revenues:	\$764	\$822	\$820
Per Capita Expenditures:	\$731	\$773	\$764
Revenues over/under Expenditures:	\$1,240,738	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	106.39%	125.78%	120.99%
Ending Fund Balance for FY 24:	\$29,794,077	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	\$778	\$951	\$870

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:	\$12,457,918	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	\$19,108,632	\$14,170,827	\$11,027,284

FISCAL YEAR 2024



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 24:	\$412,329	\$10,568,188	\$1,247,356
Per Capita Debt:	\$11	\$151	\$42
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,511,415	\$0
Per Capita Beginning Retained Earnings	\$0	\$36	\$0
Revenues During FY 24:	\$0	\$1,969,474	\$0
Expenditures During FY 24:	\$0	\$2,159,271	\$0
Per Capita Revenues:	\$0	\$43	\$0
Per Capita Expenses:	\$0	\$41	\$0
Operating Income (loss):	\$0	(\$189,797)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	142.69%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$3,842,940	\$0
Per Capita Ending Retained Earnings:	\$0	\$44	\$0