

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 |
|--|
| <p>Number Submitted = 2</p> <p>DuPage County Health Department</p> <p>DuPage County Veteran's Assistance Commissior</p> |

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 |