

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

<u>General and Special Funds</u>	<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
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<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