

# 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

<b>Unit Name:</b>	Saline County		
<b>Unit Code:</b>	082/000/00	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$23,368,203		
<b>Equalized Assessed Valuation:</b>	\$309,274,715		
<b>Population:</b>	23,491		
<b>Employees:</b>			
<b>Full Time:</b>	112		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$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:	<b>\$19,491,740</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$830</b>	\$923	\$844
Revenues During FY 24:	<b>\$14,674,154</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$14,389,351</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$625</b>	\$822	\$820
Per Capita Expenditures:	<b>\$613</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$284,803</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>137.44%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$19,776,543</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$842</b>	\$951	\$870

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,591,229</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$7,185,314</b>	\$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:	<b>\$0</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$0</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sangamon County		
<b>Unit Code:</b>	083/000/00	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$158,736,373		
<b>Equalized Assessed Valuation:</b>	\$5,434,500,839		
<b>Population:</b>	194,345		
<b>Employees:</b>			
<b>Full Time:</b>	746		
<b>Part Time:</b>	158		
<b>Salaries Paid:</b>	\$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:	<b>\$114,310,685</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$588</b>	\$923	\$844
Revenues During FY 24:	<b>\$123,668,739</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$120,087,089</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$636</b>	\$822	\$820
Per Capita Expenditures:	<b>\$618</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$3,581,650</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>98.23%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$117,959,301</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$607</b>	\$951	\$870

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$66,880,707</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>(\$29,754,826)</b>	\$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:	<b>\$137,909,858</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$710</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.89%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Schuyler County		
<b>Unit Code:</b>	084/000/00	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,184,115		
<b>Equalized Assessed Valuation:</b>	\$188,819,364		
<b>Population:</b>	6,733		
<b>Employees:</b>			
<b>Full Time:</b>	60		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$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:	<b>\$64,106</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$10</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Scott County		
<b>Unit Code:</b>	085/000/00	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,676,454		
<b>Equalized Assessed Valuation:</b>	\$117,896,992		
<b>Population:</b>	4,710		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	60		
<b>Salaries Paid:</b>	\$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:	<b>\$5,583,307</b>	\$8,506,555	\$7,664,514
Per Capita Beginning Fund Balance:	<b>\$1,185</b>	\$1,481	\$1,291
Revenues During FY 24:	<b>\$4,528,624</b>	\$8,160,295	\$6,509,807
Expenditures During FY 24:	<b>\$4,164,937</b>	\$8,437,805	\$6,615,857
Per Capita Revenues:	<b>\$961</b>	\$1,393	\$1,152
Per Capita Expenditures:	<b>\$884</b>	\$1,456	\$1,111
Revenues over/under Expenditures:	<b>\$363,687</b>	(\$277,510)	\$363,687
Ratio of Fund Balance to Expenditures:	<b>131.51%</b>	131.43%	121.79%
Ending Fund Balance for FY 24:	<b>\$5,477,460</b>	\$8,965,371	\$8,069,177
Per Capita Ending Fund Balance:	<b>\$1,163</b>	\$1,563	\$1,536

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,401,096</b>	\$5,800,303	\$5,478,597
Total Unrestricted Net Assets:	<b>\$2,076,364</b>	\$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:	<b>\$51,631</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$11</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	St. Clair County		
<b>Unit Code:</b>	088/000/00	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$362,266,624		
<b>Equalized Assessed Valuation:</b>	\$5,270,740,133		
<b>Population:</b>	251,149		
<b>Employees:</b>			
	<b>Full Time:</b>	719	
	<b>Part Time:</b>	167	
	<b>Salaries Paid:</b>	\$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:	<b>\$214,354,291</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$853</b>	\$923	\$844
Revenues During FY 24:	<b>\$170,361,064</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$117,659,290</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$678</b>	\$822	\$820
Per Capita Expenditures:	<b>\$468</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$52,701,774</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>200.84%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$236,309,264</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$941</b>	\$951	\$870

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$227,372,867</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$49,463,572</b>	\$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:	<b>\$94,550,741</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$376</b>	\$151	\$42
General Obligation Debt over EAV:	<b>1.06%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Stark County		
<b>Unit Code:</b>	087/000/00	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,681,840		
<b>Equalized Assessed Valuation:</b>	\$196,022,614		
<b>Population:</b>	5,218		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$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:	<b>\$292,396</b>	\$543,620	\$51,631
Per Capita Debt:	<b>\$56</b>	\$92	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Stephenson County		
<b>Unit Code:</b>	089/000/00	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$58,176,223		
<b>Equalized Assessed Valuation:</b>	\$875,112,044		
<b>Population:</b>	43,105		
<b>Employees:</b>			
	<b>Full Time:</b>	234	
	<b>Part Time:</b>	32	
	<b>Salaries Paid:</b>	\$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:	<b>\$26,836,900</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$623</b>	\$923	\$844
Revenues During FY 24:	<b>\$39,617,398</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$37,611,543</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$919</b>	\$822	\$820
Per Capita Expenditures:	<b>\$873</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$2,005,855</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>77.64%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$29,200,351</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$677</b>	\$951	\$870

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21,271,591</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$9,209,443</b>	\$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:	<b>\$13,380,355</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$310</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Tazewell County		
<b>Unit Code:</b>	090/000/00	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$87,651,372		
<b>Equalized Assessed Valuation:</b>	\$3,234,724,135		
<b>Population:</b>	129,821		
<b>Employees:</b>			
<b>Full Time:</b>	346		
<b>Part Time:</b>	114		
<b>Salaries Paid:</b>	\$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:	<b>\$107,240,539</b>	\$39,071,397	\$25,667,462
Per Capita Beginning Fund Balance:	<b>\$826</b>	\$923	\$844
Revenues During FY 24:	<b>\$73,482,002</b>	\$37,605,128	\$22,387,728
Expenditures During FY 24:	<b>\$66,310,962</b>	\$34,149,948	\$20,379,302
Per Capita Revenues:	<b>\$566</b>	\$822	\$820
Per Capita Expenditures:	<b>\$511</b>	\$773	\$764
Revenues over/under Expenditures:	<b>\$7,171,040</b>	\$3,455,180	\$1,282,796
Ratio of Fund Balance to Expenditures:	<b>102.78%</b>	125.78%	120.99%
Ending Fund Balance for FY 24:	<b>\$68,156,053</b>	\$40,801,380	\$25,853,471
Per Capita Ending Fund Balance:	<b>\$525</b>	\$951	\$870

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,829,874</b>	\$26,880,872	\$16,550,009
Total Unrestricted Net Assets:	<b>\$77,778,117</b>	\$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:	<b>\$8,780,195</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$68</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Union County		
<b>Unit Code:</b>	091/000/00	<b>County:</b>	Union
<b>Fiscal Year End:</b>	11/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$48,177,112		
<b>Equalized Assessed Valuation:</b>	\$262,981,934		
<b>Population:</b>	17,244		
<b>Employees:</b>			
<b>Full Time:</b>	82		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$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:	<b>\$14,622,946</b>	\$10,568,188	\$1,247,356
Per Capita Debt:	<b>\$848</b>	\$151	\$42
General Obligation Debt over EAV:	<b>0.20%</b>	0.12%	0.00%

**Enterprise Funds**

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