

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